

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund	G	G	G	G
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	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	93,375,883.00	93,375,883.00	9,973,879.00	91,506,527.00	(1,869,356.00)	-2.0%
2) Federal Revenue		8100-8299	15,228,439.00	15,228,439.00	11,060,588.37	18,077,512.00	2,849,073.00	18.7%
3) Other State Revenue		8300-8599	1,934,590.00	1,934,590.00	1,375,745.82	4,242,067.00	2,307,477.00	119.3%
4) Other Local Revenue		8600-8799	47,542,914.00	47,542,914.00	14,010,396.86	49,746,519.00	2,203,605.00	4.6%
5) TOTAL, REVENUES			158,081,826.00	158,081,826.00	36,420,610.05	163,572,625.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,399,914.00	30,399,914.00	10,544,311.46	31,080,470.00	(680,556.00)	-2.2%
2) Classified Salaries		2000-2999	34,839,906.00	34,839,906.00	8,289,464.63	33,496,492.00	1,343,414.00	3.9%
3) Employee Benefits		3000-3999	25,975,152.00	25,975,152.00	8,061,311.00	27,004,164.00	(1,029,012.00)	-4.0%
4) Books and Supplies		4000-4999	8,790,199.00	8,790,199.00	1,232,024.98	10,870,698.00	(2,080,499.00)	-23.7%
5) Services and Other Operating Expenditures		5000-5999	26,043,325.00	26,043,325.00	8,395,109.44	27,913,603.00	(1,870,278.00)	-7.2%
6) Capital Outlay		6000-6999	3,519,701.00	3,519,701.00	228,745.70	3,458,281.00	61,420.00	1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	14,829,421.00	14,829,421.00	10,312,994.09	17,381,000.00	(2,551,579.00)	-17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,595,870.00)	(8,595,870.00)	(98,807.33)	(8,881,902.00)	286,032.00	-3.3%
9) TOTAL, EXPENDITURES			135,801,748.00	135,801,748.00	46,965,153.97	142,322,806.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,280,078.00	22,280,078.00	(10,544,543.92)	21,249,819.00		
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	248,666.00	248,666.00	0.00	297,107.00	(48,441.00)	-19.5%
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	(12,679,243.00)	(12,679,243.00)	0.00	(9,449,198.00)	3,230,045.00	-25.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,927,909.00)	(12,927,909.00)	0.00	(9,746,305.00)		

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)			9,352,169.00	9,352,169.00	(10,544,543.92)	11,503,514.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	128,115,844.00	128,115,844.00		131,155,372.00	3,039,528.00	2.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,115,844.00	128,115,844.00		131,155,372.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,115,844.00	128,115,844.00		131,155,372.00		
2) Ending Balance, June 30 (E + F1e)			137,468,013.00	137,468,013.00		142,658,886.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	54,213,456.00	54,213,456.00		44,276,870.00		
ACCESS LCFF/LCAP Priorities	0000	9780	9,416,086.00					
Mandated Costs	0000	9780	8,749,853.00					
ACCESS	0000	9780	5,175,107.00					
OCDE ERATE	0000	9780	3,030,500.00					
One-Time Discretionary Funding	0000	9780	2,367,106.00					
Medical Administrative Activities (MAA)	0000	9780	1,686,211.00					
Reserve for Outdated Checks	0000	9780	953,906.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
EISS Workshops	0000	9780	694,821.00					
Time & Attendance	0000	9780	460,196.00					
Various Workshops and Trainings	0000	9780	443,619.00					
Various OTher Designated Programs	0000	9780	385,833.00					
ACCESS-CHEP	0000	9780	371,100.00					
ACCESS Tier III	0000	9780	349,967.00					
Information Technology Imaging Servic	0000	9780	330,453.00					
2015-16 One-Time COE LCAP Discret	0000	9780	322,983.00					
Information Technology Bi-Tech	0000	9780	307,000.00					
Special Schools Tier III	0000	9780	255,805.00					
Special Education JPA	0000	9780	238,413.00					
College & Career Ready Consortium	0000	9780	133,272.00					
Instructional Materials Lottery	1100	9780	17,349,601.00					
CTEp (ROP) Lottery	1100	9780	379,300.00					
ACCESS LCFF/LCAP Priorities	0000	9780		9,416,086.00				
Mandated Costs	0000	9780		8,749,853.00				
ACCESS	0000	9780		5,175,107.00				
OCDE ERATE	0000	9780		3,030,500.00				
One-Time Discretionary Funding	0000	9780		2,367,106.00				
Medical Administrative Activities (MAA)	0000	9780		1,686,211.00				
Reserve for Outdated Checks	0000	9780		953,906.00				

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)
CTEp (ROP) Tier III	0000	9780		812,324.00				
EISS Workshops	0000	9780		694,821.00				
Time & Attendance	0000	9780		460,196.00				
Various Workshops and Trainings	0000	9780		443,619.00				
Various Other Designated Programs	0000	9780		385,833.00				
ACCESS-CHEP	0000	9780		371,100.00				
ACCESS Tier III	0000	9780		349,967.00				
Information Tehcnology Imaging Servic	0000	9780		330,453.00				
2015-16 One-Time COE LCAP Discret	0000	9780		322,983.00				
Information Technology Bi-Tech	0000	9780		307,000.00				
Special Schools Tier III	0000	9780		255,805.00				
Special Education JPA	0000	9780		238,413.00				
College & Career Ready Consortium	0000	9780		133,272.00				
Instructional Materials Lottery	1100	9780		17,349,601.00				
CTEp (ROP) Lottery	1100	9780		379,300.00				
ACCESS LCFF/LCAP Priorities	0000	9780				9,497,278.00		
ACCESS	0000	9780				6,222,814.00		
Mandated Costs	0000	9780				5,602,146.00		
OCDE ERATE	0000	9780				3,176,703.00		
Medical Administrative Activities (MAA	0000	9780				2,234,178.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
EISS Workshops	0000	9780				788,223.00		
Reserve for Outdated Checks	0000	9780				785,728.00		
Various Other Designated Programs	0000	9780				526,050.00		
Various Workshops and Trainings	0000	9780				471,042.00		
Time & Attendance	0000	9780				460,196.00		
Information Technology Imaging Servic	0000	9780				357,260.00		
ACCESS Tier III	0000	9780				331,808.00		
One-Time Discretionary Funding	0000	9780				317,880.00		
Information Technology Bi-Tech	0000	9780				307,000.00		
Special Education JPA	0000	9780				283,958.00		
Special Schools Tier III	0000	9780				268,875.00		
ACCESS-CHEP	0000	9780				178,950.00		
College & Career Ready Consortium	0000	9780				132,179.00		
Instructional Materials Lottery	1100	9780				11,142,402.00		
CTEp (ROP) Lottery	1100	9780				379,876.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	83,184,557.00	83,184,557.00		98,312,016.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	24,159,426.00	24,159,426.00	6,820,373.11	24,037,726.00	(121,700.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	453,800.00	453,800.00	120,341.00	400,400.00	(53,400.00)	-11.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	530,537.00	530,537.00	0.00	530,537.00	0.00	0.0%
Timber Yield Tax		8022	8.00	8.00	0.00	12.00	4.00	50.0%
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	90,449,151.00	90,449,151.00	0.00	90,042,672.00	(406,479.00)	-0.4%
Unsecured Roll Taxes		8042	2,696,181.00	2,696,181.00	1,763,282.10	2,908,460.00	212,279.00	7.9%
Prior Years' Taxes		8043	1,823,561.00	1,823,561.00	1,850,193.81	1,827,706.00	4,145.00	0.2%
Supplemental Taxes		8044	2,857,979.00	2,857,979.00	777,779.60	2,979,482.00	121,503.00	4.3%
Education Revenue Augmentation Fund (ERAF)		8045	1,287.00	1,287.00	0.00	1,287.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,266,438.00	9,266,438.00	143,276.64	6,652,815.00	(2,613,623.00)	-28.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			132,238,368.00	132,238,368.00	11,475,246.26	129,381,097.00	(2,857,271.00)	-2.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(568,720.00)	(568,720.00)	0.00	(622,120.00)	(53,400.00)	9.4%
All Other LCFF Transfers - Current Year	All Other	8091	(453,800.00)	(453,800.00)	0.00	(400,400.00)	53,400.00	-11.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	574,031.00	574,031.00	1,792.00	604,615.00	30,584.00	5.3%
Property Taxes Transfers		8097	(38,413,996.00)	(38,413,996.00)	(1,503,159.26)	(37,456,665.00)	957,331.00	-2.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			93,375,883.00	93,375,883.00	9,973,879.00	91,506,527.00	(1,869,356.00)	-2.0%
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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	15,228,439.00	15,228,439.00	11,060,588.37	18,077,512.00	2,849,073.00	18.7%
TOTAL, FEDERAL REVENUE			15,228,439.00	15,228,439.00	11,060,588.37	18,077,512.00	2,849,073.00	18.7%
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	811,953.00	811,953.00	0.00	1,901,264.00	1,089,311.00	134.2%
Lottery - Unrestricted and Instructional Materials		8560	915,897.00	915,897.00	148,282.09	891,202.00	(24,695.00)	-2.7%
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, 6680, 6685, 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	206,740.00	206,740.00	1,227,463.73	1,449,601.00	1,242,861.00	601.2%
TOTAL, OTHER STATE REVENUE			1,934,590.00	1,934,590.00	1,375,745.82	4,242,067.00	2,307,477.00	119.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	105,884.00	105,884.00	41,745.03	131,853.00	25,969.00	24.5%
Food Service Sales		8634	285,000.00	285,000.00	96,196.25	285,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	1,712.00	5,000.00	0.00	0.0%
Interest		8660	2,045,000.00	2,045,000.00	735,326.94	2,363,825.00	318,825.00	15.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,540.56	1,540.00	1,540.00	New
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	7,627,279.00	7,627,279.00	4,070,379.08	7,984,669.00	357,390.00	4.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,830,586.00	2,830,586.00	1,397,527.15	2,323,992.00	(506,594.00)	-17.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,710,217.00	2,710,217.00	634,779.48	4,671,679.00	1,961,462.00	72.4%
Tuition		8710	31,678,961.00	31,678,961.00	7,031,190.37	31,678,961.00	0.00	0.0%
All Other Transfers In		8781-8783	254,987.00	254,987.00	0.00	300,000.00	45,013.00	17.7%
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			47,542,914.00	47,542,914.00	14,010,396.86	49,746,519.00	2,203,605.00	4.6%
TOTAL, REVENUES			158,081,826.00	158,081,826.00	36,420,610.05	163,572,625.00	5,490,799.00	3.5%

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)
Certificated Teachers' Salaries		1100	20,992,791.00	20,992,791.00	7,518,174.77	21,398,080.00	(405,289.00)	-1.9%
Certificated Pupil Support Salaries		1200	591,752.00	591,752.00	175,024.00	575,693.00	16,059.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	8,646,528.00	8,646,528.00	2,808,467.04	8,935,463.00	(288,935.00)	-3.3%
Other Certificated Salaries		1900	168,843.00	168,843.00	42,645.65	171,234.00	(2,391.00)	-1.4%
TOTAL, CERTIFICATED SALARIES			30,399,914.00	30,399,914.00	10,544,311.46	31,080,470.00	(680,556.00)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,035,957.00	3,035,957.00	591,808.10	2,632,604.00	403,353.00	13.3%
Classified Support Salaries		2200	1,586,328.00	1,586,328.00	373,304.22	1,527,463.00	58,865.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	18,177,776.00	18,177,776.00	4,364,461.38	17,793,073.00	384,703.00	2.1%
Clerical, Technical and Office Salaries		2400	11,894,053.00	11,894,053.00	2,922,335.60	11,372,114.00	521,939.00	4.4%
Other Classified Salaries		2900	145,792.00	145,792.00	37,555.33	171,238.00	(25,446.00)	-17.5%
TOTAL, CLASSIFIED SALARIES			34,839,906.00	34,839,906.00	8,289,464.63	33,496,492.00	1,343,414.00	3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,655,401.00	4,655,401.00	1,616,898.44	4,902,190.00	(246,789.00)	-5.3%
PERS		3201-3202	6,063,950.00	6,063,950.00	1,444,787.01	6,009,942.00	54,008.00	0.9%
OASDI/Medicare/Alternative		3301-3302	985,129.00	985,129.00	282,449.86	998,215.00	(13,086.00)	-1.3%
Health and Welfare Benefits		3401-3402	13,058,863.00	13,058,863.00	4,293,779.38	13,880,268.00	(821,405.00)	-6.3%
Unemployment Insurance		3501-3502	32,407.00	32,407.00	9,232.37	32,867.00	(460.00)	-1.4%
Workers' Compensation		3601-3602	1,108,261.00	1,108,261.00	316,472.79	1,110,726.00	(2,465.00)	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	75,667.64	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	71,141.00	71,141.00	22,023.51	69,956.00	1,185.00	1.7%
TOTAL, EMPLOYEE BENEFITS			25,975,152.00	25,975,152.00	8,061,311.00	27,004,164.00	(1,029,012.00)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	320,010.00	320,010.00	2,015.85	420,049.00	(100,039.00)	-31.3%
Books and Other Reference Materials		4200	106,507.00	106,507.00	27,498.73	105,100.00	1,407.00	1.3%
Materials and Supplies		4300	7,722,646.00	7,722,646.00	1,108,963.89	9,425,456.00	(1,702,810.00)	-22.0%
Noncapitalized Equipment		4400	392,036.00	392,036.00	33,570.25	673,600.00	(281,564.00)	-71.8%
Food		4700	249,000.00	249,000.00	59,976.26	246,493.00	2,507.00	1.0%
TOTAL, BOOKS AND SUPPLIES			8,790,199.00	8,790,199.00	1,232,024.98	10,870,698.00	(2,080,499.00)	-23.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,375,000.00	4,375,000.00	863,894.43	4,468,895.00	(93,895.00)	-2.1%
Travel and Conferences		5200	1,286,501.00	1,286,501.00	331,217.51	1,372,058.00	(85,557.00)	-6.7%
Dues and Memberships		5300	301,179.00	301,179.00	210,713.58	261,517.00	39,662.00	13.2%
Insurance		5400-5450	350,000.00	350,000.00	299,013.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	954,891.00	954,891.00	338,939.06	908,834.00	46,057.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,394,045.00	8,394,045.00	3,017,753.67	8,051,485.00	342,560.00	4.1%
Transfers of Direct Costs		5710	(384,729.00)	(384,729.00)	(30,195.10)	(336,703.00)	(48,026.00)	12.5%
Transfers of Direct Costs - Interfund		5750	(268,245.00)	(268,245.00)	(4,226.37)	(136,154.00)	(132,091.00)	49.2%
Professional/Consulting Services and Operating Expenditures		5800	10,229,731.00	10,229,731.00	3,152,730.36	12,193,027.00	(1,963,296.00)	-19.2%
Communications		5900	804,952.00	804,952.00	215,269.30	780,644.00	24,308.00	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,043,325.00	26,043,325.00	8,395,109.44	27,913,603.00	(1,870,278.00)	-7.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	10,000.00	0.00	5,000.00	5,000.00	50.0%
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	3,437,701.00	3,437,701.00	228,745.70	3,421,281.00	16,420.00	0.5%
Equipment Replacement		6500	62,000.00	62,000.00	0.00	32,000.00	30,000.00	48.4%
TOTAL, CAPITAL OUTLAY			3,519,701.00	3,519,701.00	228,745.70	3,458,281.00	61,420.00	1.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	809,379.00	809,379.00	0.00	752,000.00	57,379.00	7.1%
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	14,014,411.00	14,014,411.00	10,312,994.09	16,623,369.00	(2,608,958.00)	-18.6%
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	1,186.00	1,186.00	0.00	1,186.00	0.00	0.0%
Other Debt Service - Principal		7439	4,445.00	4,445.00	0.00	4,445.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,829,421.00	14,829,421.00	10,312,994.09	17,381,000.00	(2,551,579.00)	-17.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,495,506.00)	(6,495,506.00)	(9,832.52)	(6,421,661.00)	(73,845.00)	1.1%
Transfers of Indirect Costs - Interfund		7350	(2,100,364.00)	(2,100,364.00)	(88,974.81)	(2,460,241.00)	359,877.00	-17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,595,870.00)	(8,595,870.00)	(98,807.33)	(8,881,902.00)	286,032.00	-3.3%
TOTAL, EXPENDITURES			135,801,748.00	135,801,748.00	46,965,153.97	142,322,806.00	(6,521,058.00)	-4.8%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	248,666.00	248,666.00	0.00	297,107.00	(48,441.00)	-19.5%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			248,666.00	248,666.00	0.00	297,107.00	(48,441.00)	-19.5%
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								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	(3,308,633.00)	(3,308,633.00)	0.00	(2,504,749.00)	803,884.00	-24.3%
Contributions from Restricted Revenues		8990	(9,370,610.00)	(9,370,610.00)	0.00	(6,944,449.00)	2,426,161.00	-25.9%
(e) TOTAL, CONTRIBUTIONS			(12,679,243.00)	(12,679,243.00)	0.00	(9,449,198.00)	3,230,045.00	-25.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,927,909.00)	(12,927,909.00)	0.00	(9,746,305.00)	3,181,604.00	-24.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,541,815.00	4,541,815.00	245,971.72	4,472,324.00	(69,491.00)	-1.5%
2) Federal Revenue		8100-8299	11,891,436.00	11,891,436.00	1,924,875.44	12,132,188.00	240,752.00	2.0%
3) Other State Revenue		8300-8599	14,105,247.00	14,105,247.00	4,788,663.07	14,467,466.00	362,219.00	2.6%
4) Other Local Revenue		8600-8799	44,710,287.00	44,710,287.00	8,587,314.35	43,990,818.00	(719,469.00)	-1.6%
5) TOTAL, REVENUES			75,248,785.00	75,248,785.00	15,546,824.58	75,062,796.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,278,036.00	19,278,036.00	5,140,059.90	17,078,026.00	2,200,010.00	11.4%
2) Classified Salaries		2000-2999	22,190,512.00	22,190,512.00	4,825,941.77	21,850,647.00	339,865.00	1.5%
3) Employee Benefits		3000-3999	23,539,125.00	23,539,125.00	4,832,501.21	22,386,814.00	1,152,311.00	4.9%
4) Books and Supplies		4000-4999	7,528,822.00	7,528,822.00	332,612.18	7,309,840.00	218,982.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	6,610,946.00	6,610,946.00	715,093.90	8,331,882.00	(1,720,936.00)	-26.0%
6) Capital Outlay		6000-6999	47,755.00	47,755.00	0.00	47,755.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,239,794.00	1,239,794.00	0.00	1,359,661.00	(119,867.00)	-9.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,495,506.00	6,495,506.00	9,832.52	6,421,661.00	73,845.00	1.1%
9) TOTAL, EXPENDITURES			86,930,496.00	86,930,496.00	15,856,041.48	84,786,286.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,681,711.00)	(11,681,711.00)	(309,216.90)	(9,723,490.00)		
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	980,735.00	980,735.00	0.00	980,735.00	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	12,679,243.00	12,679,243.00	0.00	9,449,198.00	(3,230,045.00)	-25.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,698,508.00	11,698,508.00	0.00	8,468,463.00		

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)			16,797.00	16,797.00	(309,216.90)	(1,255,027.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,236,743.00	29,236,743.00		32,864,176.00	3,627,433.00	12.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,236,743.00	29,236,743.00		32,864,176.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,236,743.00	29,236,743.00		32,864,176.00		
2) Ending Balance, June 30 (E + F1e)			29,253,540.00	29,253,540.00		31,609,149.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	29,253,540.00	29,253,540.00		31,609,149.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	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	4,541,815.00	4,541,815.00	245,971.72	4,472,324.00	(69,491.00)	-1.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,541,815.00	4,541,815.00	245,971.72	4,472,324.00	(69,491.00)	-1.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,152,469.00	1,152,469.00	0.00	1,047,599.00	(104,870.00)	-9.1%
Special Education Discretionary Grants		8182	482,993.00	482,993.00	0.00	522,886.00	39,893.00	8.3%
Child Nutrition Programs		8220	230,000.00	230,000.00	22,728.60	230,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	730,000.00	730,000.00	98,408.00	730,000.00	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	3,902,415.00	3,902,415.00	1,120,592.00	3,928,637.00	26,222.00	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290	3,366,772.00	3,366,772.00	498,767.06	3,173,564.00	(193,208.00)	-5.7%
Title II, Part A, Educator Quality	4035	8290	119,998.00	119,998.00	25,767.78	96,760.00	(23,238.00)	-19.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	99,863.00	99,863.00	81,632.00	82,410.00	(17,453.00)	-17.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290	436,269.00	436,269.00	76,980.00	628,399.00	192,130.00	44.0%
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	1,370,657.00	1,370,657.00	0.00	1,691,933.00	321,276.00	23.4%
TOTAL, FEDERAL REVENUE			11,891,436.00	11,891,436.00	1,924,875.44	12,132,188.00	240,752.00	2.0%
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	20,560.00	20,560.00	1,912.17	20,560.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	297,530.00	297,530.00	159,413.03	312,806.00	15,276.00	5.1%
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	160,804.00	160,804.00	0.00	221,705.00	60,901.00	37.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	3,935,648.00	3,935,648.00	4,195,511.16	4,191,984.00	256,336.00	6.5%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,055,760.00	1,055,760.00	189,941.15	1,101,212.00	45,452.00	4.3%
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	8,634,945.00	8,634,945.00	241,885.56	8,619,199.00	(15,746.00)	-0.2%
TOTAL, OTHER STATE REVENUE			14,105,247.00	14,105,247.00	4,788,663.07	14,467,466.00	362,219.00	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,800,000.00	1,800,000.00	6,928.18	2,000,000.00	200,000.00	11.1%
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	170,000.00	170,000.00	36,466.82	190,000.00	20,000.00	11.8%
Food Service Sales		8634	11,500.00	11,500.00	660.96	11,500.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	7.20	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	34,458,198.00	34,458,198.00	7,384,557.60	33,668,063.00	(790,135.00)	-2.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	237,580.00	237,580.00	206,054.19	272,500.00	34,920.00	14.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		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	4,263,783.00	4,263,783.00	42,493.79	4,079,529.00	(184,254.00)	-4.3%
Tuition		8710	3,748,839.00	3,748,839.00	910,145.61	3,748,839.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	0.00	20,387.00	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			44,710,287.00	44,710,287.00	8,587,314.35	43,990,818.00	(719,469.00)	-1.6%
TOTAL, REVENUES			75,248,785.00	75,248,785.00	15,546,824.56	75,062,796.00	(185,989.00)	-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 SALARIES								
Certificated Teachers' Salaries		1100	9,705,238.00	9,705,238.00	2,423,000.18	8,523,613.00	1,181,625.00	12.2%
Certificated Pupil Support Salaries		1200	2,430,155.00	2,430,155.00	675,595.85	2,230,547.00	199,608.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,676,683.00	4,676,683.00	1,308,048.17	4,103,892.00	572,791.00	12.2%
Other Certificated Salaries		1900	2,465,960.00	2,465,960.00	733,415.70	2,219,974.00	245,986.00	10.0%
TOTAL, CERTIFICATED SALARIES			19,278,036.00	19,278,036.00	5,140,059.90	17,078,026.00	2,200,010.00	11.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,074,112.00	10,074,112.00	2,023,623.89	9,911,618.00	162,494.00	1.6%
Classified Support Salaries		2200	2,690,029.00	2,690,029.00	595,631.33	2,581,112.00	108,917.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	5,258,882.00	5,258,882.00	1,271,816.28	5,454,076.00	(195,194.00)	-3.7%
Clerical, Technical and Office Salaries		2400	3,767,032.00	3,767,032.00	859,612.00	3,618,161.00	148,871.00	4.0%
Other Classified Salaries		2900	400,457.00	400,457.00	75,258.27	285,680.00	114,777.00	28.7%
TOTAL, CLASSIFIED SALARIES			22,190,512.00	22,190,512.00	4,825,941.77	21,850,647.00	339,865.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,355,005.00	8,355,005.00	736,038.47	8,009,641.00	345,364.00	4.1%
PERS		3201-3202	3,957,366.00	3,957,366.00	921,333.49	3,983,341.00	(25,975.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	633,979.00	633,979.00	146,885.01	625,812.00	8,167.00	1.3%
Health and Welfare Benefits		3401-3402	9,798,345.00	9,798,345.00	2,837,785.27	9,015,630.00	782,715.00	8.0%
Unemployment Insurance		3501-3502	20,819.00	20,819.00	4,893.93	19,978.00	841.00	4.0%
Workers' Compensation		3601-3602	707,247.00	707,247.00	167,714.03	668,674.00	38,573.00	5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	66,364.00	66,364.00	17,851.01	63,738.00	2,626.00	4.0%
TOTAL, EMPLOYEE BENEFITS			23,539,125.00	23,539,125.00	4,832,501.21	22,386,814.00	1,152,311.00	4.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	19,626.00	19,626.00	0.00	20,374.00	(748.00)	-3.8%
Books and Other Reference Materials		4200	86,970.00	86,970.00	5,486.02	60,560.00	26,410.00	30.4%
Materials and Supplies		4300	6,750,600.00	6,750,600.00	180,271.57	6,542,897.00	207,703.00	3.1%
Noncapitalized Equipment		4400	308,626.00	308,626.00	31,710.15	323,009.00	(14,383.00)	-4.7%
Food		4700	363,000.00	363,000.00	115,144.44	363,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,528,822.00	7,528,822.00	332,612.18	7,309,840.00	218,982.00	2.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	727,835.00	727,835.00	(75,000.00)	1,762,254.00	(1,034,419.00)	-142.1%
Travel and Conferences		5200	904,300.00	904,300.00	146,784.27	1,044,925.00	(140,625.00)	-15.6%
Dues and Memberships		5300	15,007.00	15,007.00	16,052.08	16,004.00	(97.00)	-6.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	242,811.00	242,811.00	80,286.72	242,761.00	50.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	765,472.00	765,472.00	257,279.64	883,161.00	(117,689.00)	-15.4%
Transfers of Direct Costs		5710	384,729.00	384,729.00	30,195.10	336,703.00	48,026.00	12.5%
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	3,404,458.00	3,404,458.00	219,811.58	3,876,247.00	(471,789.00)	-13.9%
Communications		5900	166,334.00	166,334.00	39,684.51	169,827.00	(3,493.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,610,946.00	6,610,946.00	715,093.90	8,331,882.00	(1,720,936.00)	-26.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	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	42,755.00	42,755.00	0.00	42,755.00	0.00	0.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			47,755.00	47,755.00	0.00	47,755.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,022,219.00	1,022,219.00	0.00	975,193.00	47,026.00	4.6%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	217,575.00	217,575.00	0.00	384,468.00	(166,893.00)	-76.7%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,239,794.00	1,239,794.00	0.00	1,359,661.00	(119,867.00)	-9.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,495,506.00	6,495,506.00	9,832.52	6,421,661.00	73,845.00	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			6,495,506.00	6,495,506.00	9,832.52	6,421,661.00	73,845.00	1.1%
TOTAL, EXPENDITURES			86,930,496.00	86,930,496.00	15,856,041.48	84,786,286.00	2,144,210.00	2.5%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	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								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	3,308,633.00	3,308,633.00	0.00	2,504,749.00	(803,884.00)	-24.3%
Contributions from Restricted Revenues		8990	9,370,610.00	9,370,610.00	0.00	6,944,449.00	(2,426,161.00)	-25.9%
(e) TOTAL, CONTRIBUTIONS			12,679,243.00	12,679,243.00	0.00	9,449,198.00	(3,230,045.00)	-25.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,698,508.00	11,698,508.00	0.00	8,468,463.00	3,230,045.00	-27.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	97,917,698.00	97,917,698.00	10,219,850.72	95,978,851.00	(1,938,847.00)	-2.0%
2) Federal Revenue		8100-8299	27,119,875.00	27,119,875.00	12,985,463.81	30,209,700.00	3,089,825.00	11.4%
3) Other State Revenue		8300-8599	16,039,837.00	16,039,837.00	6,164,408.89	18,709,533.00	2,669,696.00	16.6%
4) Other Local Revenue		8600-8799	92,253,201.00	92,253,201.00	22,597,711.21	93,737,337.00	1,484,136.00	1.6%
5) TOTAL, REVENUES			233,330,611.00	233,330,611.00	51,967,434.63	238,635,421.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,677,950.00	49,677,950.00	15,684,371.36	48,158,496.00	1,519,454.00	3.1%
2) Classified Salaries		2000-2999	57,030,418.00	57,030,418.00	13,115,406.40	55,347,139.00	1,683,279.00	3.0%
3) Employee Benefits		3000-3999	49,514,277.00	49,514,277.00	12,893,812.21	49,390,978.00	123,299.00	0.2%
4) Books and Supplies		4000-4999	16,319,021.00	16,319,021.00	1,564,637.16	18,180,538.00	(1,861,517.00)	-11.4%
5) Services and Other Operating Expenditures		5000-5999	32,654,271.00	32,654,271.00	9,110,203.34	36,245,485.00	(3,591,214.00)	-11.0%
6) Capital Outlay		6000-6999	3,567,456.00	3,567,456.00	228,745.70	3,506,036.00	61,420.00	1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,069,215.00	16,069,215.00	10,312,994.09	18,740,661.00	(2,671,446.00)	-16.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,100,364.00)	(2,100,364.00)	(88,974.81)	(2,460,241.00)	359,877.00	-17.1%
9) TOTAL, EXPENDITURES			222,732,244.00	222,732,244.00	62,821,195.45	227,109,092.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,598,367.00	10,598,367.00	(10,853,760.82)	11,526,329.00		
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	1,229,401.00	1,229,401.00	0.00	1,277,842.00	(48,441.00)	-3.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,229,401.00)	(1,229,401.00)	0.00	(1,277,842.00)		

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)			9,368,966.00	9,368,966.00	(10,853,760.82)	10,248,487.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	157,352,587.00	157,352,587.00		164,019,548.00	6,666,961.00	4.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,352,587.00	157,352,587.00		164,019,548.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,352,587.00	157,352,587.00		164,019,548.00		
2) Ending Balance, June 30 (E + F1e)			166,721,553.00	166,721,553.00		174,268,035.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			29,253,540.00	29,253,540.00		31,609,149.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			54,213,456.00	54,213,456.00		44,276,870.00		
ACCESS LCFF/LCAP Priorities	0000	9780	9,416,086.00					
Mandated Costs	0000	9780	8,749,853.00					
ACCESS	0000	9780	5,175,107.00					
OCDE ERATE	0000	9780	3,030,500.00					
One-Time Discretionary Funding	0000	9780	2,367,106.00					
Medical Administrative Activities (MAA)	0000	9780	1,686,211.00					
Reserve for Outdated Checks	0000	9780	953,906.00					
CTEp (ROP) Tier III	0000	9780	812,324.00					
EISS Workshops	0000	9780	694,821.00					
Time & Attendance	0000	9780	460,196.00					
Various Workshops and Trainings	0000	9780	443,619.00					
Various OTHER Designated Programs	0000	9780	385,833.00					
ACCESS-CHEP	0000	9780	371,100.00					
ACCESS Tier III	0000	9780	349,967.00					
Information Technology Imaging Serv	0000	9780	330,453.00					
2015-16 One-Time COE LCAP Discret	0000	9780	322,983.00					
Information Technology Bi-Tech	0000	9780	307,000.00					
Special Schools Tier III	0000	9780	255,805.00					
Special Education JPA	0000	9780	238,413.00					
College & Career Ready Consortium	0000	9780	133,272.00					
Instructional Materials Lottery	1100	9780	17,349,601.00					
CTEp (ROP) Lottery	1100	9780	379,300.00					
ACCESS LCFF/LCAP Priorities	0000	9780		9,416,086.00				
Mandated Costs	0000	9780		8,749,853.00				
ACCESS	0000	9780		5,175,107.00				
OCDE ERATE	0000	9780		3,030,500.00				
One-Time Discretionary Funding	0000	9780		2,367,106.00				
Medical Administrative Activities (MAA)	0000	9780		1,686,211.00				
Reserve for Outdated Checks	0000	9780		953,906.00				

2018-19 First Interim
County School Service 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)
CTEp (ROP) Tier III	0000	9780		812,324.00				
EISS Workshops	0000	9780		694,821.00				
Time & Attendance	0000	9780		460,196.00				
Various Workshops and Trainings	0000	9780		443,619.00				
Various Other Designated Programs	0000	9780		385,833.00				
ACCESS-CHEP	0000	9780		371,100.00				
ACCESS Tier III	0000	9780		349,967.00				
Information Tehcnology Imaging Servic	0000	9780		330,453.00				
2015-16 One-Time COE LCAP Discret	0000	9780		322,983.00				
Information Technology Bi-Tech	0000	9780		307,000.00				
Special Schools Tier III	0000	9780		255,805.00				
Special Education JPA	0000	9780		238,413.00				
College & Career Ready Consortium	0000	9780		133,272.00				
Instructional Materials Lottery	1100	9780		17,349,601.00				
CTEp (ROP) Lottery	1100	9780		379,300.00				
ACCESS LCFF/LCAP Priorities	0000	9780				9,497,278.00		
ACCESS	0000	9780				6,222,814.00		
Mandated Costs	0000	9780				5,602,146.00		
OCDE ERATE	0000	9780				3,176,703.00		
Medical Administrative Activities (MAA	0000	9780				2,234,178.00		
CTEp (ROP) Tier III	0000	9780				812,324.00		
EISS Workshops	0000	9780				788,223.00		
Reserve for Outdated Checks	0000	9780				785,728.00		
Various Olher Designated Programs	0000	9780				526,050.00		
Various Workshops and Trainings	0000	9780				471,042.00		
Time & Attendance	0000	9780				460,196.00		
Information Technology Imaging Servic	0000	9780				357,260.00		
ACCESS Tier III	0000	9780				331,808.00		
One-Time Discretionary Funding	0000	9780				317,880.00		
Information Technology Bi-Tech	0000	9780				307,000.00		
Special Education JPA	0000	9780				283,958.00		
Special Schools Tier III	0000	9780				268,875.00		
ACCESS-CHEP	0000	9780				178,950.00		
College & Career Ready Consortium	0000	9780				132,179.00		
Instructional Materials Lottery	1100	9780				11,142,402.00		
CTEp (ROP) Lottery	1100	9780				379,876.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	83,184,557.00	83,184,557.00		98,312,016.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	24,159,426.00	24,159,426.00	6,820,373.11	24,037,726.00	(121,700.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	453,800.00	453,800.00	120,341.00	400,400.00	(53,400.00)	-11.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	530,537.00	530,537.00	0.00	530,537.00	0.00	0.0%
Timber Yield Tax		8022	8.00	8.00	0.00	12.00	4.00	50.0%
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	90,449,151.00	90,449,151.00	0.00	90,042,672.00	(406,479.00)	-0.4%
Unsecured Roll Taxes		8042	2,696,181.00	2,696,181.00	1,763,292.10	2,908,460.00	212,279.00	7.9%
Prior Years' Taxes		8043	1,823,561.00	1,823,561.00	1,850,193.81	1,827,706.00	4,145.00	0.2%
Supplemental Taxes		8044	2,857,979.00	2,857,979.00	777,779.60	2,979,482.00	121,503.00	4.3%
Education Revenue Augmentation Fund (ERAF)		8045	1,287.00	1,287.00	0.00	1,287.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,266,438.00	9,266,438.00	143,276.64	6,652,815.00	(2,613,623.00)	-28.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			132,238,368.00	132,238,368.00	11,475,246.26	129,381,097.00	(2,857,271.00)	-2.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(568,720.00)	(568,720.00)	0.00	(622,120.00)	(53,400.00)	9.4%
All Other LCFF Transfers - Current Year	All Other	8091	(453,800.00)	(453,800.00)	0.00	(400,400.00)	53,400.00	-11.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	574,031.00	574,031.00	1,792.00	604,615.00	30,584.00	5.3%
Property Taxes Transfers		8097	(33,872,181.00)	(33,872,181.00)	(1,257,187.54)	(32,984,341.00)	887,840.00	-2.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			97,917,698.00	97,917,698.00	10,219,850.72	95,978,851.00	(1,938,847.00)	-2.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,152,469.00	1,152,469.00	0.00	1,047,599.00	(104,870.00)	-9.1%
Special Education Discretionary Grants		8182	482,993.00	482,993.00	0.00	522,886.00	39,893.00	8.3%
Child Nutrition Programs		8220	230,000.00	230,000.00	22,728.60	230,000.00	0.00	0.0%
Donated Food Commodities		8221	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	730,000.00	730,000.00	98,408.00	730,000.00	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	3,902,415.00	3,902,415.00	1,120,592.00	3,928,637.00	26,222.00	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290	3,366,772.00	3,366,772.00	498,767.06	3,173,564.00	(193,208.00)	-5.7%
Title II, Part A, Educator Quality	4035	8290	119,998.00	119,998.00	25,767.78	96,760.00	(23,238.00)	-19.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	99,863.00	99,863.00	81,632.00	82,410.00	(17,453.00)	-17.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290	436,269.00	436,269.00	76,980.00	628,399.00	192,130.00	44.0%
Other NCLB / Every Student Succeeds Act		8290	436,269.00	436,269.00	76,980.00	628,399.00	192,130.00	44.0%
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	16,599,096.00	16,599,096.00	11,060,588.37	19,769,445.00	3,170,349.00	19.1%
TOTAL, FEDERAL REVENUE			27,119,875.00	27,119,875.00	12,985,463.81	30,209,700.00	3,089,825.00	11.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	20,560.00	20,560.00	1,912.17	20,560.00	0.00	0.0%
Mandated Costs Reimbursements		8550	811,953.00	811,953.00	0.00	1,901,264.00	1,089,311.00	134.2%
Lottery - Unrestricted and Instructional Materi		8560	1,213,427.00	1,213,427.00	307,695.12	1,204,008.00	(9,419.00)	-0.8%
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	160,804.00	160,804.00	0.00	221,705.00	60,901.00	37.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	3,935,648.00	3,935,648.00	4,195,511.16	4,191,984.00	256,336.00	6.5%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,055,760.00	1,055,760.00	189,941.15	1,101,212.00	45,452.00	4.3%
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	8,841,685.00	8,841,685.00	1,469,349.29	10,068,800.00	1,227,115.00	13.9%
TOTAL, OTHER STATE REVENUE			16,039,837.00	16,039,837.00	6,164,408.89	18,709,533.00	2,669,696.00	16.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,800,000.00	1,800,000.00	6,928.18	2,000,000.00	200,000.00	11.1%
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	275,884.00	275,884.00	78,211.85	321,853.00	45,969.00	16.7%
Food Service Sales								
		8634	296,500.00	296,500.00	96,857.21	296,500.00	0.00	0.0%
All Other Sales								
		8639	0.00	0.00	7.20	0.00	0.00	0.0%
Leases and Rentals								
		8650	5,000.00	5,000.00	1,712.00	5,000.00	0.00	0.0%
Interest								
		8660	2,045,000.00	2,045,000.00	735,326.94	2,363,825.00	318,825.00	15.6%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	1,540.56	1,540.00	1,540.00	New
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	42,085,477.00	42,085,477.00	11,454,936.68	41,652,732.00	(432,745.00)	-1.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	3,068,166.00	3,068,166.00	1,603,581.34	2,596,492.00	(471,674.00)	-15.4%
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	6,974,000.00	6,974,000.00	677,273.27	8,751,208.00	1,777,208.00	25.5%
Tuition								
		8710	35,427,800.00	35,427,800.00	7,941,335.98	35,427,800.00	0.00	0.0%
All Other Transfers In								
		8781-8783	254,987.00	254,987.00	0.00	300,000.00	45,013.00	17.7%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	20,387.00	20,387.00	0.00	20,387.00	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			92,253,201.00	92,253,201.00	22,597,711.21	93,737,337.00	1,484,136.00	1.6%
TOTAL, REVENUES			233,330,611.00	233,330,611.00	51,967,434.63	238,635,421.00	5,304,810.00	2.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,698,029.00	30,698,029.00	9,941,174.95	29,921,693.00	776,336.00	2.5%
Certificated Pupil Support Salaries		1200	3,021,907.00	3,021,907.00	850,619.85	2,806,240.00	215,667.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	13,323,211.00	13,323,211.00	4,116,515.21	13,039,355.00	283,856.00	2.1%
Other Certificated Salaries		1900	2,634,803.00	2,634,803.00	776,061.35	2,391,208.00	243,595.00	9.2%
TOTAL, CERTIFICATED SALARIES			49,677,950.00	49,677,950.00	15,684,371.36	48,158,496.00	1,519,454.00	3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,110,069.00	13,110,069.00	2,615,431.99	12,544,222.00	565,847.00	4.3%
Classified Support Salaries		2200	4,276,357.00	4,276,357.00	968,935.55	4,108,575.00	167,782.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	23,436,658.00	23,436,658.00	5,636,277.66	23,247,149.00	189,509.00	0.8%
Clerical, Technical and Office Salaries		2400	15,661,085.00	15,661,085.00	3,781,947.60	14,990,275.00	670,810.00	4.3%
Other Classified Salaries		2900	546,249.00	546,249.00	112,813.60	456,918.00	89,331.00	16.4%
TOTAL, CLASSIFIED SALARIES			57,030,418.00	57,030,418.00	13,115,406.40	55,347,139.00	1,683,279.00	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,010,406.00	13,010,406.00	2,352,936.91	12,911,831.00	98,575.00	0.8%
PERS		3201-3202	10,021,316.00	10,021,316.00	2,366,120.50	9,993,283.00	28,033.00	0.3%
OASDI/Medicare/Alternative		3301-3302	1,619,108.00	1,619,108.00	429,334.87	1,624,027.00	(4,919.00)	-0.3%
Health and Welfare Benefits		3401-3402	22,857,208.00	22,857,208.00	7,131,564.65	22,895,898.00	(38,690.00)	-0.2%
Unemployment Insurance		3501-3502	53,226.00	53,226.00	14,126.30	52,845.00	381.00	0.7%
Workers' Compensation		3601-3602	1,815,508.00	1,815,508.00	484,186.82	1,779,400.00	36,108.00	2.0%
OPEB, Allocated		3701-3702	0.00	0.00	75,667.64	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	137,505.00	137,505.00	39,874.52	133,694.00	3,811.00	2.8%
TOTAL, EMPLOYEE BENEFITS			49,514,277.00	49,514,277.00	12,893,812.21	49,390,978.00	123,299.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	339,636.00	339,636.00	2,015.85	440,423.00	(100,787.00)	-29.7%
Books and Other Reference Materials		4200	193,477.00	193,477.00	32,984.75	165,660.00	27,817.00	14.4%
Materials and Supplies		4300	14,473,246.00	14,473,246.00	1,289,235.46	15,968,353.00	(1,495,107.00)	-10.3%
Noncapitalized Equipment		4400	700,662.00	700,662.00	65,280.40	996,609.00	(295,947.00)	-42.2%
Food		4700	612,000.00	612,000.00	175,120.70	609,493.00	2,507.00	0.4%
TOTAL, BOOKS AND SUPPLIES			16,319,021.00	16,319,021.00	1,564,637.16	18,180,538.00	(1,861,517.00)	-11.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,102,835.00	5,102,835.00	788,894.43	6,231,149.00	(1,128,314.00)	-22.1%
Travel and Conferences		5200	2,190,801.00	2,190,801.00	478,001.78	2,416,983.00	(226,182.00)	-10.3%
Dues and Memberships		5300	316,186.00	316,186.00	226,765.66	277,521.00	38,665.00	12.2%
Insurance		5400-5450	350,000.00	350,000.00	299,013.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,197,702.00	1,197,702.00	419,225.78	1,151,595.00	46,107.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,159,517.00	9,159,517.00	3,275,033.31	8,934,646.00	224,871.00	2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(268,245.00)	(268,245.00)	(4,226.37)	(136,154.00)	(132,091.00)	49.2%
Professional/Consulting Services and Operating Expenditures		5800	13,634,189.00	13,634,189.00	3,372,541.94	16,069,274.00	(2,435,085.00)	-17.9%
Communications		5900	971,286.00	971,286.00	254,953.81	950,471.00	20,815.00	2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,654,271.00	32,654,271.00	9,110,203.34	36,245,485.00	(3,591,214.00)	-11.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	10,000.00	0.00	5,000.00	5,000.00	50.0%
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	3,480,456.00	3,480,456.00	228,745.70	3,464,036.00	16,420.00	0.5%
Equipment Replacement		6500	67,000.00	67,000.00	0.00	37,000.00	30,000.00	44.8%
TOTAL, CAPITAL OUTLAY			3,567,456.00	3,567,456.00	228,745.70	3,506,036.00	61,420.00	1.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,831,598.00	1,831,598.00	0.00	1,727,193.00	104,405.00	5.7%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	14,014,411.00	14,014,411.00	10,312,994.09	16,623,369.00	(2,608,958.00)	-18.6%
All Other Transfers Out to All Others		7299	217,575.00	217,575.00	0.00	384,468.00	(166,893.00)	-76.7%
Debt Service								
Debt Service - Interest		7438	1,186.00	1,186.00	0.00	1,186.00	0.00	0.0%
Other Debt Service - Principal		7439	4,445.00	4,445.00	0.00	4,445.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,069,215.00	16,069,215.00	10,312,994.09	18,740,661.00	(2,671,446.00)	-16.6%
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	(2,100,364.00)	(2,100,364.00)	(88,974.81)	(2,460,241.00)	359,877.00	-17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,100,364.00)	(2,100,364.00)	(88,974.81)	(2,460,241.00)	359,877.00	-17.1%
TOTAL, EXPENDITURES			222,732,244.00	222,732,244.00	62,821,195.45	227,109,092.00	(4,376,848.00)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	248,666.00	248,666.00	0.00	297,107.00	(48,441.00)	-19.5%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,229,401.00	1,229,401.00	0.00	1,277,842.00	(48,441.00)	-3.9%
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								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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)			(1,229,401.00)	(1,229,401.00)	0.00	(1,277,842.00)	48,441.00	3.9%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
5640	Medi-Cal Billing Option	663,763.00
6230	California Clean Energy Jobs Act	401,308.00
6300	Lottery: Instructional Materials	1,762,526.00
6371	CalWORKs for ROCP or Adult Education	47,574.00
6500	Special Education	1,294,212.00
6512	Special Ed: Mental Health Services	37,795.00
7810	Other Restricted State	712,915.00
8150	Ongoing & Major Maintenance Account (RM.	17,655,871.00
9010	Other Restricted Local	9,033,185.00
Total, Restricted Balance		<u>31,609,149.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	33,872,181.00	33,872,181.00	1,257,187.54	32,984,340.00	(887,841.00)	-2.6%
2) Federal Revenue		8100-8299	7,412,765.00	7,412,765.00	0.00	7,513,116.00	100,351.00	1.4%
3) Other State Revenue		8300-8599	2,635,771.00	2,635,771.00	15,135.68	2,808,508.00	172,737.00	6.6%
4) Other Local Revenue		8600-8799	1,270,448.00	1,270,448.00	36,305.42	1,270,448.00	0.00	0.0%
5) TOTAL, REVENUES			45,191,165.00	45,191,165.00	1,308,628.64	44,576,412.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	43,700,914.00	43,700,914.00	3,514,245.21	44,724,673.00	(1,023,759.00)	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,700,914.00	43,700,914.00	3,514,245.21	44,724,673.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,490,251.00	1,490,251.00	(2,205,616.57)	(148,261.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,490,251.00	1,490,251.00	(2,205,616.57)	(148,261.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,554,544.00	11,554,544.00		11,223,729.00	(330,815.00)	-2.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,554,544.00	11,554,544.00		11,223,729.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,554,544.00	11,554,544.00		11,223,729.00		
2) Ending Balance, June 30 (E + F1e)			13,044,795.00	13,044,795.00		11,075,468.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,044,795.00	13,044,795.00		11,075,468.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	33,872,181.00	33,872,181.00	1,257,187.54	32,984,340.00	(887,841.00)	-2.6%
TOTAL, LCFF SOURCES			33,872,181.00	33,872,181.00	1,257,187.54	32,984,340.00	(887,841.00)	-2.6%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	7,412,765.00	7,412,765.00	0.00	7,513,116.00	100,351.00	1.4%
TOTAL, FEDERAL REVENUE			7,412,765.00	7,412,765.00	0.00	7,513,116.00	100,351.00	1.4%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	15,135.68	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%
Pass-Through Revenues from State Sources		8587	2,635,771.00	2,635,771.00	0.00	2,808,508.00	172,737.00	6.6%
TOTAL, OTHER STATE REVENUE			2,635,771.00	2,635,771.00	15,135.68	2,808,508.00	172,737.00	6.6%
OTHER LOCAL REVENUE								
Interest		8660	76,449.00	76,449.00	36,305.42	76,449.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	1,193,999.00	1,193,999.00	0.00	1,193,999.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,270,448.00	1,270,448.00	36,305.42	1,270,448.00	0.00	0.0%
TOTAL, REVENUES			45,191,165.00	45,191,165.00	1,308,628.64	44,576,412.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,749,866.00	8,749,866.00	339,020.00	9,929,544.00	(1,179,678.00)	-13.5%
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	34,913,876.00	34,913,876.00	3,175,225.21	34,775,218.00	138,658.00	0.4%
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%
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	37,172.00	37,172.00	0.00	19,911.00	17,261.00	46.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,700,914.00	43,700,914.00	3,514,245.21	44,724,673.00	(1,023,759.00)	-2.3%
TOTAL, EXPENDITURES			43,700,914.00	43,700,914.00	3,514,245.21	44,724,673.00		

Resource	Description	2018/19 Projected Year Totals
6500	Special Education	8,878,877.00
6512	Special Ed: Mental Health Services	2,196,591.00
Total, Restricted Balance		<u>11,075,468.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCPF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,050,951.00	8,050,951.00	2,774,827.10	11,857,518.00	3,806,567.00	47.3%
3) Other State Revenue		8300-8599	15,954,738.00	15,954,738.00	4,260,990.87	16,275,121.00	320,383.00	2.0%
4) Other Local Revenue		8600-8799	340,765.00	340,765.00	146,875.51	378,448.00	37,683.00	11.1%
5) TOTAL, REVENUES			24,346,454.00	24,346,454.00	7,182,693.48	28,511,087.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	105,842.00	105,842.00	1,543.11	63,425.00	42,417.00	40.1%
2) Classified Salaries		2000-2999	1,996,412.00	1,996,412.00	529,902.08	2,332,551.00	(336,139.00)	-16.8%
3) Employee Benefits		3000-3999	1,047,178.00	1,047,178.00	293,857.66	1,163,580.00	(116,402.00)	-11.1%
4) Books and Supplies		4000-4999	240,840.00	240,840.00	4,215.46	288,125.00	(47,285.00)	-19.6%
5) Services and Other Operating Expenditures		5000-5999	19,104,484.00	19,104,484.00	4,665,734.72	22,500,272.00	(3,395,788.00)	-17.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,100,364.00	2,100,364.00	88,974.81	2,460,241.00	(359,877.00)	-17.1%
9) TOTAL, EXPENDITURES			24,595,120.00	24,595,120.00	5,584,227.84	28,808,194.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(248,666.00)	(248,666.00)	1,598,465.64	(297,107.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	248,666.00	248,666.00	0.00	297,107.00	48,441.00	19.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			248,666.00	248,666.00	0.00	297,107.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,598,465.64	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,050,951.00	8,050,951.00	2,774,827.10	11,857,518.00	3,806,567.00	47.3%
TOTAL, FEDERAL REVENUE			8,050,951.00	8,050,951.00	2,774,827.10	11,857,518.00	3,806,567.00	47.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,954,738.00	15,954,738.00	4,260,990.87	16,275,121.00	320,383.00	2.0%
TOTAL, OTHER STATE REVENUE			15,954,738.00	15,954,738.00	4,260,990.87	16,275,121.00	320,383.00	2.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,760.00	38,760.00	23,225.15	68,400.00	29,640.00	76.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	85.69	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	302,005.00	302,005.00	118,267.36	310,048.00	8,043.00	2.7%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	5,297.31	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			340,765.00	340,765.00	146,875.51	378,448.00	37,683.00	11.1%
TOTAL, REVENUES			24,346,454.00	24,346,454.00	7,182,693.48	28,511,087.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,842.00	105,842.00	1,543.11	63,425.00	42,417.00	40.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			105,842.00	105,842.00	1,543.11	63,425.00	42,417.00	40.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	985,918.00	985,918.00	280,222.68	1,315,105.00	(329,187.00)	-33.4%
Clerical, Technical and Office Salaries		2400	1,010,494.00	1,010,494.00	247,692.36	1,013,881.00	(3,387.00)	-0.3%
Other Classified Salaries		2900	0.00	0.00	1,967.04	3,565.00	(3,565.00)	New
TOTAL, CLASSIFIED SALARIES			1,996,412.00	1,996,412.00	529,902.08	2,332,551.00	(336,139.00)	-16.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,438.00	33,438.00	4,176.26	26,854.00	6,584.00	19.7%
PERS		3201-3202	354,046.00	354,046.00	90,725.82	417,452.00	(63,406.00)	-17.9%
OASDI/Medicare/Alternative		3301-3302	31,026.00	31,026.00	7,635.20	35,432.00	(4,406.00)	-14.2%
Health and Welfare Benefits		3401-3402	582,853.00	582,853.00	180,631.25	635,052.00	(52,199.00)	-9.0%
Unemployment Insurance		3501-3502	1,070.00	1,070.00	261.93	1,221.00	(151.00)	-14.1%
Workers' Compensation		3601-3602	38,309.00	38,309.00	8,928.16	41,103.00	(2,794.00)	-7.3%
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	6,436.00	6,436.00	1,499.04	6,466.00	(30.00)	-0.5%
TOTAL, EMPLOYEE BENEFITS			1,047,178.00	1,047,178.00	293,857.66	1,163,580.00	(116,402.00)	-11.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	981.39	982.00	(982.00)	New
Materials and Supplies		4300	240,840.00	240,840.00	3,234.07	287,143.00	(46,303.00)	-19.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			240,840.00	240,840.00	4,215.46	288,125.00	(47,285.00)	-19.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,102.00	34,102.00	12,932.93	50,962.00	(16,860.00)	-49.4%
Dues and Memberships		5300	1,120.00	1,120.00	865.00	1,535.00	(415.00)	-37.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,293.00	58,293.00	21,250.60	184,490.00	(126,197.00)	-216.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	268,245.00	268,245.00	4,228.37	136,154.00	132,091.00	49.2%
Professional/Consulting Services and Operating Expenditures		5800	18,741,859.00	18,741,859.00	4,623,267.11	22,115,402.00	(3,373,543.00)	-18.0%
Communications		5900	865.00	865.00	3,192.71	11,729.00	(10,864.00)	-1256.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,104,484.00	19,104,484.00	4,665,734.72	22,500,272.00	(3,995,788.00)	-17.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,100,364.00	2,100,364.00	88,974.81	2,460,241.00	(359,877.00)	-17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,100,364.00	2,100,364.00	88,974.81	2,460,241.00	(359,877.00)	-17.1%
TOTAL, EXPENDITURES			24,595,120.00	24,595,120.00	5,584,227.84	28,908,194.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	248,666.00	248,666.00	0.00	297,107.00	48,441.00	19.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			248,666.00	248,666.00	0.00	297,107.00	48,441.00	19.5%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			248,666.00	248,666.00	0.00	297,107.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	110,278.56	309,093.00	109,093.00	54.5%
5) TOTAL, REVENUES			1,222,520.00	1,222,520.00	110,278.56	1,331,613.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	208,000.00	208,000.00	77,835.41	346,000.00	(138,000.00)	-66.3%
6) Capital Outlay		6000-6999	395,000.00	395,000.00	0.00	261,212.00	133,788.00	33.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			603,000.00	603,000.00	77,835.41	607,212.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			619,520.00	619,520.00	32,443.15	724,401.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			980,735.00	980,735.00	0.00	980,735.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,600,255.00	1,600,255.00	32,443.15	1,705,136.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,187,799.00	27,187,799.00		26,191,667.00	(996,132.00)	-3.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,187,799.00	27,187,799.00		26,191,667.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,187,799.00	27,187,799.00		26,191,667.00		
2) Ending Balance, June 30 (E + F1e)			28,788,054.00	28,788,054.00		27,896,803.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	22,166,802.00	22,166,802.00		21,480,539.00		
d) Assigned								
Other Assignments		9780	6,621,252.00	6,621,252.00		6,416,264.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.00	1,022,520.00	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			1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	110,089.04	308,903.00	108,903.00	54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	189.52	190.00	190.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	110,278.56	309,093.00	109,093.00	54.5%
TOTAL, REVENUES			1,222,520.00	1,222,520.00	110,278.56	1,331,613.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,000.00	98,000.00	725.81	88,000.00	10,000.00	10.2%
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	110,000.00	110,000.00	77,109.60	258,000.00	(148,000.00)	-134.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,000.00	208,000.00	77,835.41	346,000.00	(138,000.00)	-66.3%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	395,000.00	395,000.00	0.00	261,212.00	133,788.00	33.9%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			395,000.00	395,000.00	0.00	261,212.00	133,788.00	33.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			603,000.00	603,000.00	77,835.41	607,212.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			980,735.00	980,735.00	0.00	980,735.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	194,761.00	194,761.00	105,821.56	310,177.00	115,416.00	59.3%
5) TOTAL, REVENUES			194,761.00	194,761.00	105,821.56	310,177.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			194,761.00	194,761.00	105,821.56	310,177.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			194,761.00	194,761.00	105,821.56	310,177.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,783,379.00	24,783,379.00		24,893,032.00	109,653.00	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,783,379.00	24,783,379.00		24,893,032.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,783,379.00	24,783,379.00		24,893,032.00		
2) Ending Balance, June 30 (E + F1e)			24,978,140.00	24,978,140.00		25,203,209.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,274,297.00	4,274,297.00		4,274,297.00		
GASB 45 ARC	0000	9780	4,274,297.00					
GASB 45 ARC	0000	9780		4,274,297.00				
GASB 45 ARC	0000	9780				4,274,297.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	20,703,843.00	20,703,843.00		20,928,912.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	194,761.00	194,761.00	105,350.25	309,706.00	114,945.00	59.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	471.31	471.00	471.00	New
TOTAL, OTHER LOCAL REVENUE			194,761.00	194,761.00	105,821.56	310,177.00	115,416.00	59.3%
TOTAL, REVENUES			194,761.00	194,761.00	105,821.56	310,177.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51,572.00	51,572.00	5,810.53	34,738.00	(16,834.00)	-32.6%
5) TOTAL, REVENUES			51,572.00	51,572.00	5,810.53	34,738.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	4,000.00	(4,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	4,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,572.00	51,572.00	5,810.53	30,738.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,572.00	51,572.00	5,810.53	30,738.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,203,343.00	4,203,343.00		1,352,326.00	(2,851,017.00)	-67.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,203,343.00	4,203,343.00		1,352,326.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,203,343.00	4,203,343.00		1,352,326.00		
2) Ending Balance, June 30 (E + F1e)			4,254,915.00	4,254,915.00		1,383,064.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			4,254,915.00	4,254,915.00		1,383,064.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	51,572.00	51,572.00	5,723.42	34,851.00	(16,921.00)	-32.8%
Net Increase (Decrease) in the Fair Value of investments		8662	0.00	0.00	87.11	87.00	87.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,572.00	51,572.00	5,810.53	34,738.00	(16,834.00)	-32.6%
TOTAL, REVENUES			51,572.00	51,572.00	5,810.53	34,738.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	4,000.00	(4,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	4,000.00	(4,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	4,000.00		

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

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
7710	State School Facilities Projects	1,383,064.00
Total, Restricted Balance		<u>1,383,064.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,376,301.00	2,376,301.00	617,232.37	2,372,366.00	(3,935.00)	-0.2%
5) TOTAL, REVENUES			2,376,301.00	2,376,301.00	617,232.37	2,372,366.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,300.00	12,300.00	1,524.93	10,300.00	2,000.00	16.3%
5) Services and Other Operating Expenditures		5000-5999	850,000.00	850,000.00	158,420.80	859,500.00	(9,500.00)	-1.1%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			912,300.00	912,300.00	159,945.73	919,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,464,001.00	1,464,001.00	457,286.64	1,452,566.00		
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	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(800,000.00)	(800,000.00)	0.00	(800,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			664,001.00	664,001.00	457,286.64	652,566.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,834,846.00	3,834,846.00		3,921,991.00	87,145.00	2.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,834,846.00	3,834,846.00		3,921,991.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,834,846.00	3,834,846.00		3,921,991.00		
2) Ending Balance, June 30 (E + F1e)			4,498,847.00	4,498,847.00		4,574,557.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,498,847.00	4,498,847.00		4,574,557.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,321,361.00	2,321,361.00	592,988.88	2,319,000.00	(2,361.00)	-0.1%
Interest		8660	26,940.00	26,940.00	12,755.96	31,347.00	4,407.00	16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	19.08	19.00	19.00	New
Other Local Revenue								
All Other Local Revenue		8699	28,000.00	28,000.00	11,468.45	22,000.00	(6,000.00)	-21.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,376,301.00	2,376,301.00	617,232.37	2,372,366.00	(3,935.00)	-0.2%
TOTAL, REVENUES			2,376,301.00	2,376,301.00	617,232.37	2,372,366.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,300.00	12,300.00	1,524.93	10,300.00	2,000.00	16.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,300.00	12,300.00	1,524.93	10,300.00	2,000.00	16.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	202,500.00	202,500.00	67,637.90	204,500.00	(2,000.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	340,000.00	340,000.00	21,570.14	305,000.00	35,000.00	10.3%
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	307,500.00	307,500.00	69,212.76	350,000.00	(42,500.00)	-13.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			850,000.00	850,000.00	158,420.80	859,500.00	(9,500.00)	-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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			912,300.00	912,300.00	159,945.73	919,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(800,000.00)	(800,000.00)	0.00	(800,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8500-8799	13,000.00	13,000.00	4,499.49	14,024.00	1,024.00	7.9%
5) TOTAL, REVENUES			13,000.00	13,000.00	4,499.49	14,024.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	845,200.00	845,200.00	0.00	845,200.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			845,200.00	845,200.00	0.00	845,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(832,200.00)	(832,200.00)	4,499.49	(831,176.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			800,000.00	800,000.00	0.00	800,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,200.00)	(32,200.00)	4,499.49	(31,176.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,471,642.00	1,471,642.00		1,414,727.00	(56,915.00)	-3.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,471,642.00	1,471,642.00		1,414,727.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,471,642.00	1,471,642.00		1,414,727.00		
2) Ending Balance, June 30 (E + F1e)			1,439,442.00	1,439,442.00		1,383,551.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,439,442.00	1,439,442.00		1,383,551.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	13,000.00	13,000.00	4,499.41	14,024.00	1,024.00	7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.08	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,000.00	13,000.00	4,499.49	14,024.00	1,024.00	7.9%
TOTAL, REVENUES			13,000.00	13,000.00	4,499.49	14,024.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	445,200.00	445,200.00	0.00	445,200.00	0.00	0.0%
Other Debt Service - Principal		7439	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			845,200.00	845,200.00	0.00	845,200.00	0.00	0.0%
TOTAL, EXPENDITURES			845,200.00	845,200.00	0.00	845,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			800,000.00	800,000.00	0.00	800,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,998,000.00	1,998,000.00	490,881.01	2,004,756.00	6,756.00	0.3%
5) TOTAL, REVENUES			1,998,000.00	1,998,000.00	490,881.01	2,004,756.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,488,291.00	1,488,291.00	346,254.33	1,200,000.00	288,291.00	19.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	96,000.00	96,000.00	22,202.88	97,000.00	(1,000.00)	-1.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,584,291.00	1,584,291.00	368,457.21	1,297,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			413,709.00	413,709.00	122,423.80	707,756.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			413,709.00	413,709.00	122,423.80	707,756.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,941,069.00	4,941,069.00		4,925,022.00	(16,047.00)	-0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,941,069.00	4,941,069.00		4,925,022.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,941,069.00	4,941,069.00		4,925,022.00		
2) Ending Net Position, June 30 (E + F1e)			5,354,778.00	5,354,778.00		5,632,778.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	5,354,778.00	5,354,778.00		5,632,778.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	48,000.00	48,000.00	19,745.66	54,695.00	6,695.00	13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	60.64	61.00	61.00	New
Fees and Contracts								
In-District Premiums/Contributions		8674	1,950,000.00	1,950,000.00	471,074.71	1,950,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	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			1,998,000.00	1,998,000.00	490,881.01	2,004,756.00	6,756.00	0.3%
TOTAL, REVENUES			1,998,000.00	1,998,000.00	490,881.01	2,004,756.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,488,291.00	1,488,291.00	346,254.33	1,200,000.00	288,291.00	19.4%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,488,291.00	1,488,291.00	346,254.33	1,200,000.00	288,291.00	19.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5900	96,000.00	96,000.00	22,202.88	97,000.00	(1,000.00)	-1.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			96,000.00	96,000.00	22,202.88	97,000.00	(1,000.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,584,291.00	1,584,291.00	368,457.21	1,297,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</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)	0.00	0.00	0.00	0.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	466.00	466.00	466.00	406.00	(60.00)	-13%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,601.00	1,601.00	1,601.00	1,394.00	(207.00)	-13%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	2,067.00	2,067.00	2,067.00	1,800.00	(267.00)	-13%
2. District Funded County Program ADA						
a. County Community Schools	2,993.00	2,993.00	2,993.00	2,729.00	(264.00)	-9%
b. Special Education-Special Day Class	335.41	335.41	335.41	335.41	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	35.36	35.36	35.36	35.36	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)	3,363.77	3,363.77	3,363.77	3,099.77	(264.00)	-8%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	5,430.77	5,430.77	5,430.77	4,899.77	(531.00)	-10%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	473,373.37	473,373.37	473,373.37	471,481.68	(1,891.69)	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	202.00	202.00	202.00	202.00	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)	202.00	202.00	202.00	202.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	202.00	202.00	202.00	202.00	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)	202.00	202.00	202.00	202.00	0.00	0%

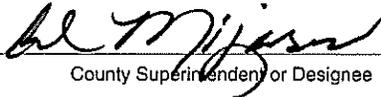
ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name):									
A. BEGINNING CASH		180,828,102.92	165,471,899.55	157,331,597.71	150,114,486.50	148,736,106.62	151,840,330.09	186,001,467.09	178,779,824.09
B. RECEIPTS									
LC/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,217,925.54	1,217,925.69	2,312,601.94	2,192,260.94	0.00	2,737,850.00	2,434,489.00	2,704,813.00
Property Taxes	8020-8079	1,457,851.05	857,037.46	1,896,538.11	323,105.53	9,594,382.29	34,110,335.00	9,715,954.00	160,938.00
Miscellaneous Funds	8080-8099	0.00	0.00	(691,036.36)	(564,359.16)	(96,334.88)	(2,740,815.00)	(8,118,602.00)	(902,125.00)
Federal Revenue	8100-8299	135,085.93	61,962.00	5,145,769.28	7,642,646.60	83,457.00	2,975,104.00	3,558,656.00	593,584.00
Other State Revenue	8300-8599	0.00	142,044.00	4,633,704.72	1,398,660.17	(1,110,478.73)	1,034,154.00	3,611,349.00	7,023,486.00
Other Local Revenue	8600-8799	1,872,498.12	2,813,740.88	7,144,378.90	10,767,093.51	1,568,066.92	8,300,102.00	6,604,048.00	10,468,812.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		4,683,360.64	5,092,709.83	20,441,956.57	21,749,407.59	10,039,092.60	46,416,730.00	17,805,894.00	20,049,508.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,378,860.31	4,143,420.16	4,421,146.73	3,741,144.16	470,531.69	412,575.00	6,912,641.00	4,228,057.00
Classified Salaries	2000-2999	(85,616.24)	4,343,486.28	4,227,027.85	4,630,506.51	4,393,193.03	4,305,921.00	4,550,664.00	4,206,059.00
Employee Benefits	3000-3999	1,595,656.75	3,266,572.35	3,859,370.85	4,171,212.26	(1,002,210.58)	4,988,590.00	8,041,881.00	(1,103,938.00)
Books and Supplies	4000-4999	191,932.67	264,689.98	314,413.32	793,601.20	483,360.56	573,903.00	868,772.00	655,221.00
Services	5000-5999	3,539,595.60	1,515,481.09	2,019,226.81	2,035,899.84	1,468,386.99	1,460,889.00	2,348,893.00	2,993,717.00
Capital Outlay	6000-6599	0.00	83,189.70	145,556.00	0.00	0.00	93,419.00	20,044.00	(117,248.00)
Other Outgo	7000-7499	0.00	0.00	4,451,663.30	5,772,355.98	659,251.99	420,296.00	2,284,642.00	(21,462.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		8,621,229.99	13,616,841.56	19,438,404.86	21,144,719.95	6,472,513.68	12,255,593.00	25,027,537.00	10,840,406.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	58,263.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	7,103,460.40	5,473,714.39	(2,494,216.70)	(2,143,224.72)	2,219,864.33	0.00	0.00	0.00
Due From Other Funds	9310	0.00	(243,888.63)	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	75,720.99	(2,698.38)	(36,652.21)	(4,690.76)	(16,555.89)	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,237,444.85	5,227,127.38	(2,530,868.91)	(2,147,915.48)	2,203,308.44	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	13,326,678.53	4,842,433.36	1,018,782.04	(554,392.92)	3,055,913.85	0.00	0.00	0.00
Due To Other Funds	9610	5,328,411.70	(231.33)	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	5,062,341.93	0.00	5,062,341.93	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9680	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		18,655,090.23	4,842,202.03	6,081,123.97	(554,392.92)	3,055,913.85	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910	(689.54)	(1,095.46)	391,329.96	(389,544.96)	390,249.96	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(11,418,334.92)	383,829.89	(8,220,662.92)	(1,983,067.52)	(462,355.45)	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(15,356,203.37)	(8,140,301.84)	(7,217,111.21)	(1,378,379.68)	3,104,223.47	34,161,137.00	(7,221,643.00)	9,209,102.00
F. ENDING CASH (A + E)		165,471,899.55	157,331,597.71	150,114,486.50	148,736,106.62	151,840,330.09	186,001,467.09	178,779,824.09	187,988,926.09
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
A. BEGINNING CASH	187,888,926.09	192,571,156.09	223,332,165.09	223,508,302.09				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	3,208,662.00	2,720,976.00	2,720,976.00	969,645.89			24,438,126.00	24,438,126.00
Property Taxes	6,685,269.00	31,602,428.00	5,239,769.00	3,299,363.56			104,942,971.00	104,942,971.00
Miscellaneous Funds	(6,265,057.00)	0.00	(5,624,251.00)	(8,401,665.58)			(33,402,246.00)	(33,402,246.00)
Federal Revenue	8,900,795.00	3,621,653.00	3,790,875.00	(5,699,887.81)			30,209,700.00	30,209,700.00
Other State Revenue	526,652.00	746,768.00	393,195.00	319,998.84			18,709,533.00	18,709,533.00
Other Local Revenue	14,679,011.00	8,666,436.00	13,692,754.00	7,160,395.87			93,737,337.00	93,737,337.00
Interfund Transfers In	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
TOTAL RECEIPTS	27,137,332.00	47,359,261.00	20,213,318.00	(2,352,149.23)	0.00	0.00	238,635,421.00	238,635,421.00
C. DISBURSEMENTS								
Certificated Salaries	3,787,962.00	3,706,759.00	3,700,438.00	9,255,140.95			48,158,496.00	48,158,496.00
Classified Salaries	4,647,579.00	4,489,348.00	4,521,608.00	11,118,360.57			55,347,139.00	55,347,139.00
Employee Benefits	7,222,068.00	2,929,208.00	5,221,850.00	10,200,697.37			49,390,978.00	49,390,978.00
Books and Supplies	531,457.00	517,678.00	595,858.00	12,389,651.27			18,180,536.00	18,180,536.00
Services	2,905,299.00	2,138,599.00	3,167,814.00	10,651,683.67			36,245,485.00	36,245,485.00
Capital Outlay	37,871.00	48,584.00	18,100.00	3,176,520.30			3,506,036.00	3,506,036.00
Other Outgo	3,422,826.00	2,769,076.00	2,811,513.00	(6,289,742.27)			16,280,420.00	16,280,420.00
Interfund Transfers Out	0.00	0.00	0.00	1,277,842.00			1,277,842.00	1,277,842.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	22,555,102.00	16,597,252.00	20,037,181.00	51,760,153.86	0.00	0.00	228,386,934.00	228,386,934.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							58,263.46	
Accounts Receivable							10,159,597.70	
Due From Other Funds							(243,888.63)	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							15,123.75	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	9,989,096.28	
Liabilities and Deferred Inflows								
Accounts Payable							21,689,414.86	
Due To Other Funds							5,328,180.37	
Current Loans							0.00	
Unearned Revenues							5,062,341.93	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	32,079,937.16	
Nonoperating								
Suspense Clearing							390,249.96	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(21,700,590.92)	
E. NET INCREASE/DECREASE (B - C + D)	4,582,830.00	30,761,009.00	176,137.00	(54,132,303.09)	0.00	0.00	(11,452,103.92)	10,248,487.00
F. ENDING CASH (A + E)	192,571,156.09	223,332,165.09	223,508,302.09	169,375,999.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							169,375,999.00	

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	July	August	September	October	November	December	January	February
A. BEGINNING CASH	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue								
Other Local Revenue								
Interfund Transfers In								
8910-8929								
All Other Financing Sources								
8930-8979								
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries								
1000-1999								
Classified Salaries								
2000-2999								
Employee Benefits								
3000-3999								
Books and Supplies								
4000-4999								
Services								
5000-5999								
Capital Outlay								
6000-6599								
Other Outgo								
7000-7499								
Interfund Transfers Out								
7600-7629								
All Other Financing Uses								
7630-7699								
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not in Treasury								
9111-9199								
Accounts Receivable								
9200-9299								
Due From Other Funds								
9310								
Stores								
9320								
Prepaid Expenditures								
9330								
Other Current Assets								
9340								
Deferred Outflows of Resources								
9490								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable								
9500-9599								
Due To Other Funds								
9610								
Current Loans								
9640								
Unearned Revenues								
9650								
Deferred Inflows of Resources								
9690								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
9910								
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue							0.00	
Other Local Revenue							0.00	
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries							0.00	
Classified Salaries							0.00	
Employee Benefits							0.00	
Books and Supplies							0.00	
Services							0.00	
Capital Outlay							0.00	
Other Outgo							0.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	169,375,999.00	169,375,999.00	169,375,999.00	169,375,999.00			169,375,999.00	0.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							169,375,999.00	

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

Signed: 
County Superintendent or Designee

Date: 12/12/18

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 12, 2018

Signed: 
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not 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: Renee Hendrick

Telephone: (714) 966-4061

Title: Associate Superintendent, Administrative Se

E-mail: rhendrick@ocde.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	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	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
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	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
4b	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
5	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).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	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 county school service 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 county school service 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 county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service 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 county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	228,386,934.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,797,876.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,506,036.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,631.00
4. Other Transfers Out	All	9200	7200-7299	17,007,837.00
5. Interfund Transfers Out	All	9300	7600-7629	1,277,842.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,246,407.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	35,427,800.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				59,471,553.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				157,117,505.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		2,002.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		78,480.27
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	161,644,303.28	65,945.77
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	161,644,303.28	65,945.77
B. Required effort (Line A.2 times 90%)	145,479,872.95	59,351.19
C. Current year expenditures (Line I.E and Line II.B)	157,117,505.00	78,480.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 15,886,531.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 137,010,082.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.60%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. Entry required

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,432,449.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,314,775.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	789,950.02
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	596,801.09
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	24,133,975.11
9. Carry-Forward Adjustment (Part IV, Line F)	5,196,874.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,330,849.96

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	70,406,808.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	72,367,610.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,686,280.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,277,142.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,164,067.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,081,081.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,019,963.98
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	4,942,559.91
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	26,347,953.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	203,293,464.89

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 11.87%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 14.43%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>24,133,975.11</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>50,509.36</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.34%) times Part III, Line B18); zero if negative	<u>5,196,874.85</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.34%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.34%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>5,196,874.85</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>5,196,874.85</u>

Approved indirect cost rate: 9.34%
 Highest rate used in any program: 9.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,593,047.00	335,590.00	9.34%
01	3025	2,902,473.00	271,091.00	9.34%
01	3045	11,045.00	1,031.00	9.33%
01	3310	1,319,406.00	123,232.00	9.34%
01	3315	57,520.00	5,372.00	9.34%
01	3320	37,469.00	3,499.00	9.34%
01	3345	1,999.00	186.00	9.30%
01	3385	530,615.00	49,560.00	9.34%
01	3395	15,823.00	1,478.00	9.34%
01	4035	88,495.00	8,265.00	9.34%
01	4123	134,895.00	12,600.00	9.34%
01	4203	281,926.00	26,332.00	9.34%
01	5035	575,130.00	53,718.00	9.34%
01	5310	880,329.00	82,223.00	9.34%
01	5630	241,151.00	22,523.00	9.34%
01	5640	518,927.00	48,465.00	9.34%
01	6010	202,766.00	18,939.00	9.34%
01	6230	544,238.00	50,831.00	9.34%
01	6387	3,103,758.00	289,890.00	9.34%
01	6500	38,556,350.00	3,601,141.00	9.34%
01	6512	651,011.00	60,803.00	9.34%
01	6680	124,686.00	11,646.00	9.34%
01	6685	241,027.00	14,008.00	5.81%
01	6690	7,151.00	667.00	9.33%
01	6695	383,250.00	35,796.00	9.34%
01	7338	228,536.00	21,346.00	9.34%
01	7366	854,801.00	79,838.00	9.34%
01	7810	1,643,405.00	153,493.00	9.34%
01	9010	11,383,693.00	1,038,098.00	9.12%
12	5035	1,018,351.00	95,112.00	9.34%
12	5050	7,873,041.00	735,342.00	9.34%
12	5055	66,602.00	6,221.00	9.34%
12	5061	1,221,972.00	114,132.00	9.34%
12	5062	1,478,382.00	138,081.00	9.34%
12	6040	3,235,853.00	302,229.00	9.34%
12	6041	6,577,078.00	614,299.00	9.34%
12	6042	1,381,741.00	129,054.00	9.34%
12	6045	1,811.00	169.00	9.33%
12	6126	241,459.00	22,552.00	9.34%
12	6127	3,244,649.00	303,050.00	9.34%

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		471,481.68	-0.07%	471,149.68	-0.06%	470,888.68
(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	91,506,527.00	0.36%	91,835,438.00	0.48%	92,278,015.00
2. Federal Revenues	8100-8299	18,077,512.00	-32.84%	12,141,675.00	0.00%	12,141,675.00
3. Other State Revenues	8300-8599	4,242,067.00	-4.50%	4,051,088.00	2.67%	4,159,252.00
4. Other Local Revenues	8600-8799	49,746,519.00	0.05%	49,770,157.00	0.05%	49,794,032.00
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	(9,449,198.00)	16.01%	(10,962,004.00)	5.51%	(11,566,507.00)
6. Total (Sum lines A1 thru A5c)		154,123,427.00	-4.73%	146,836,354.00	-0.02%	146,806,467.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,080,470.00		32,577,948.00
b. Step & Column Adjustment				543,908.00		570,114.00
c. Cost-of-Living Adjustment				953,570.00		1,034,721.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,080,470.00	4.82%	32,577,948.00	4.93%	34,182,783.00
2. Classified Salaries						
a. Base Salaries				33,496,492.00		34,647,941.00
b. Step & Column Adjustment				270,591.00		280,263.00
c. Cost-of-Living Adjustment				880,858.00		946,095.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,496,492.00	3.44%	34,647,941.00	3.54%	35,874,299.00
3. Employee Benefits	3000-3999	27,004,164.00	8.25%	29,231,534.00	6.63%	31,169,936.00
4. Books and Supplies	4000-4999	10,870,698.00	-30.89%	7,513,112.00	2.00%	7,663,374.00
5. Services and Other Operating Expenditures	5000-5999	27,913,603.00	-10.18%	25,071,847.00	-0.58%	24,927,074.00
6. Capital Outlay	6000-6999	3,458,281.00	-57.83%	1,458,281.00	0.00%	1,458,281.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	17,381,000.00	-32.60%	11,714,101.00	0.00%	11,714,101.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,881,902.00)	-6.64%	(8,291,773.00)	2.74%	(8,519,333.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	297,107.00	-7.43%	275,024.00	1.89%	280,209.00
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)		142,619,913.00	-5.91%	134,198,015.00	3.39%	138,750,724.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		11,503,514.00		12,638,339.00		8,055,743.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		131,155,372.00		142,658,886.00		155,297,225.00
2. Ending Fund Balance (Sum lines C and D1)		142,658,886.00		155,297,225.00		163,352,968.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	44,276,870.00		36,295,477.00		25,724,042.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	98,312,016.00		118,931,748.00		137,558,926.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		142,658,886.00		155,297,225.00		163,352,968.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	98,312,016.00		118,931,748.00		137,558,926.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,928,912.00		20,928,912.00		20,928,912.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		119,240,928.00		139,860,660.00		158,487,838.00

F. ASSUMPTIONS

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

We do not use this form. We have our own Multi-Year projection report. The data from our own Multi-Year is used to complete the SACS form MYP.

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(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. LCFE/Revenue Limit Sources	8010-8099	4,472,324.00	5.03%	4,697,218.00	7.63%	5,055,540.00
2. Federal Revenues	8100-8299	12,132,188.00	0.00%	12,132,188.00	0.00%	12,132,188.00
3. Other State Revenues	8300-8599	14,467,466.00	1.83%	14,731,546.00	1.91%	15,012,953.00
4. Other Local Revenues	8600-8799	43,990,818.00	3.20%	45,399,270.00	2.51%	46,539,469.00
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	9,449,198.00	2.39%	9,675,448.00	5.67%	10,223,705.00
6. Total (Sum lines A1 thru A5c)		84,511,994.00	2.51%	86,635,670.00	2.69%	88,963,855.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,078,026.00		17,924,208.00
b. Step & Column Adjustment				298,865.00		313,674.00
c. Cost-of-Living Adjustment				547,317.00		593,173.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,078,026.00	4.95%	17,924,208.00	5.06%	18,831,055.00
2. Classified Salaries						
a. Base Salaries				21,850,647.00		22,581,480.00
b. Step & Column Adjustment				170,830.00		176,971.00
c. Cost-of-Living Adjustment				560,003.00		601,655.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,850,647.00	3.34%	22,581,480.00	3.45%	23,360,106.00
3. Employee Benefits	3000-3999	22,386,814.00	8.06%	24,190,810.00	5.86%	25,609,110.00
4. Books and Supplies	4000-4999	7,309,840.00	-41.29%	4,291,375.00	-12.89%	3,738,210.00
5. Services and Other Operating Expenditures	5000-5999	8,331,882.00	-29.73%	5,854,942.00	-4.88%	5,569,073.00
6. Capital Outlay	6000-6999	47,755.00	-79.06%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,359,661.00	-95.78%	57,379.00	0.00%	57,379.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,421,661.00	-1.12%	6,349,939.00	3.01%	6,540,889.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	980,735.00	0.00%	980,735.00	0.00%	980,735.00
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)		85,767,021.00	-4.11%	82,240,868.00	2.99%	84,696,557.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,255,027.00)		4,394,802.00		4,267,298.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,864,176.00		31,609,149.00		36,003,951.00
2. Ending Fund Balance (Sum lines C and D1)		31,609,149.00		36,003,951.00		40,271,249.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	31,609,149.00		36,003,951.00		40,271,249.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,609,149.00		36,003,951.00		40,271,249.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service 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.

We do not use this form. We have our own Multi-Year projection report. The data from our own Multi-Year is used to complete the SACS form MYP.

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		471,481.68	-0.07%	471,149.68	-0.06%	470,888.68
(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	95,978,851.00	0.58%	96,532,656.00	0.83%	97,333,555.00
2. Federal Revenues	8100-8299	30,209,700.00	-19.65%	24,273,863.00	0.00%	24,273,863.00
3. Other State Revenues	8300-8599	18,709,533.00	0.39%	18,782,634.00	2.07%	19,172,205.00
4. Other Local Revenues	8600-8799	93,737,337.00	1.53%	95,169,427.00	1.22%	96,333,501.00
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%	(1,286,556.00)	4.37%	(1,342,802.00)
6. Total (Sum lines A1 thru A5c)		238,635,421.00	-2.16%	233,472,024.00	0.98%	235,770,322.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,158,496.00		50,502,156.00
b. Step & Column Adjustment				842,773.00		883,788.00
c. Cost-of-Living Adjustment				1,500,887.00		1,627,894.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,158,496.00	4.87%	50,502,156.00	4.97%	53,013,838.00
2. Classified Salaries						
a. Base Salaries				55,347,139.00		57,229,421.00
b. Step & Column Adjustment				441,421.00		457,234.00
c. Cost-of-Living Adjustment				1,440,861.00		1,547,750.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,347,139.00	3.40%	57,229,421.00	3.50%	59,234,405.00
3. Employee Benefits	3000-3999	49,390,978.00	8.16%	53,422,344.00	6.28%	56,779,046.00
4. Books and Supplies	4000-4999	18,180,538.00	-35.07%	11,804,487.00	-3.41%	11,401,584.00
5. Services and Other Operating Expenditures	5000-5999	36,245,485.00	-14.67%	30,926,789.00	-1.39%	30,496,147.00
6. Capital Outlay	6000-6999	3,506,036.00	-58.12%	1,468,281.00	0.00%	1,468,281.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	18,740,661.00	-37.19%	11,771,480.00	0.00%	11,771,480.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,460,241.00)	-21.07%	(1,941,834.00)	1.89%	(1,978,444.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,277,842.00	-1.73%	1,255,759.00	0.41%	1,260,944.00
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)		228,386,934.00	-5.23%	216,438,883.00	3.24%	223,447,281.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		10,248,487.00		17,033,141.00		12,323,041.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		164,019,548.00		174,268,035.00		191,301,176.00
2. Ending Fund Balance (Sum lines C and D1)		174,268,035.00		191,301,176.00		203,624,217.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	31,609,149.00		36,003,951.00		40,271,249.00
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	44,276,870.00		36,295,477.00		25,724,042.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	98,312,016.00		118,931,748.00		137,558,926.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		174,268,035.00		191,301,176.00		203,624,217.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	98,312,016.00		118,931,748.00		137,558,926.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,928,912.00		20,928,912.00		20,928,912.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		119,240,928.00		139,860,660.00		158,487,838.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		52.21%		64.62%		70.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties 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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	North Orange County SELPA (MM)					
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)						
		44,704,762.00		44,704,762.00		44,704,762.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		228,386,934.00		216,438,883.00		223,447,281.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		228,386,934.00		216,438,883.00		223,447,281.00
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)		228,386,934.00		216,438,883.00		223,447,281.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,567,738.68		4,328,777.66		4,468,945.62
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,011,000.00		2,011,000.00		2,011,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,567,738.68		4,328,777.66		4,468,945.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(136,154.00)	0.00	(2,460,241.00)				
Other Sources/Uses Detail					0.00	1,277,842.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	136,154.00	0.00	2,460,241.00	0.00				
Other Sources/Uses Detail					297,107.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	800,000.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					800,000.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 6900-8929	Transfers Out 7600-7629		
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
851 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	136,154.00	(136,154.00)	2,460,241.00	(2,460,241.00)	2,077,842.00	2,077,842.00		

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: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2018-19)	2,067.00	1,800.00	-12.9%	Not Met
1st Subsequent Year (2019-20)	1,964.00	1,684.00	-14.3%	Not Met
2nd Subsequent Year (2020-21)	1,872.00	1,577.00	-15.8%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2018-19)	3,363.77	3,099.77	-7.8%	Not Met
1st Subsequent Year (2019-20)	3,226.77	2,967.77	-8.0%	Not Met
2nd Subsequent Year (2020-21)	3,102.77	2,863.77	-7.7%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2018-19)	473,373.37	471,481.68	-0.4%	Met
1st Subsequent Year (2019-20)	473,044.00	471,149.68	-0.4%	Met
2nd Subsequent Year (2020-21)	472,758.00	470,888.68	-0.4%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2018-19)	202.00	202.00	0.0%	Met
1st Subsequent Year (2019-20)	226.00	226.00	0.0%	Met
2nd Subsequent Year (2020-21)	253.00	253.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs 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, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs is not meeting the historical growth in ADA due to the changes in our student population and because this budget includes a decline in ADA in the future years. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

2. 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.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2018-19)	132,238,368.00		
1st Subsequent Year (2019-20)	132,610,316.00	129,710,008.00	-2.2%	Not Met
2nd Subsequent Year (2020-21)	133,027,972.00	130,152,585.00	-2.2%	Not Met

2B. Comparison of County Office 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)

Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment, this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee. We are including a projected increase in funding for the College and Career Preparatory Academy charter school.

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

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. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2018-19)	156,222,645.00	152,896,613.00	-2.1%	Met
1st Subsequent Year (2019-20)	165,576,469.00	161,153,921.00	-2.7%	Met
2nd Subsequent Year (2020-21)	173,705,211.00	169,027,289.00	-2.7%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

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

Explanation:
(required if NOT met)

4. 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.

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

4A. Calculating the County Office'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 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 county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2018-19)	27,119,875.00	30,209,700.00	11.4%	Yes
1st Subsequent Year (2019-20)	27,119,874.00	24,273,863.00	-10.5%	Yes
2nd Subsequent Year (2020-21)	27,119,875.00	24,273,863.00	-10.5%	Yes

Explanation: (required if Yes)
Projected Federal Revenue is not meeting the standard due to the release of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We will continue to monitor and adjust the projections if necessary.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	16,039,837.00	18,709,533.00	16.6%	Yes
1st Subsequent Year (2019-20)	16,350,915.00	18,782,634.00	14.9%	Yes
2nd Subsequent Year (2020-21)	16,682,402.00	19,172,205.00	14.9%	Yes

Explanation: (required if Yes)
Projected Other State Revenue is not meeting the standard because we are including the Classified School Employee Grant and reducing funding in the future years due to the one-time funding received in prior years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	92,253,201.00	93,737,337.00	1.6%	No
1st Subsequent Year (2019-20)	92,881,575.00	95,169,427.00	2.5%	No
2nd Subsequent Year (2020-21)	94,042,429.00	96,333,501.00	2.4%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	16,319,021.00	18,180,538.00	11.4%	Yes
1st Subsequent Year (2019-20)	11,494,314.00	11,804,487.00	2.7%	No
2nd Subsequent Year (2020-21)	11,086,483.00	11,401,584.00	2.8%	No

Explanation: (required if Yes)
Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	32,654,271.00	36,245,485.00	11.0%	Yes
1st Subsequent Year (2019-20)	26,570,621.00	30,926,789.00	16.4%	Yes
2nd Subsequent Year (2020-21)	27,506,126.00	30,496,147.00	10.9%	Yes

Explanation: (required if Yes)
Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

4B. Calculating the County Office'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 Revenues (Section 4A)				
Current Year (2018-19)	135,412,913.00	142,656,570.00	5.3%	Not Met
1st Subsequent Year (2019-20)	136,352,364.00	138,225,924.00	1.4%	Met
2nd Subsequent Year (2020-21)	137,844,706.00	139,779,569.00	1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2018-19)	48,973,292.00	54,426,023.00	11.1%	Not Met
1st Subsequent Year (2019-20)	38,064,935.00	42,731,276.00	12.3%	Not Met
2nd Subsequent Year (2020-21)	38,592,609.00	41,897,731.00	8.6%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 4A if NOT met)

Projected Federal Revenue is not meeting the standard due to the release of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We will continue to monitor and adjust the projections if necessary.

Explanation:
Other State Revenue
(linked from 4A if NOT met)

Projected Other State Revenue is not meeting the standard because we are including the Classified School Employee Grant and reducing funding in the future years due to the one-time funding received in prior years.

Explanation:
Other Local Revenue
(linked from 4A if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current 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 expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 4A if NOT met)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.

Explanation:
Services and Other Exps
(linked from 4A if NOT met)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

5. 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 county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office'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 county office to deposit a minimum amount equal to or greater than three percent of the total unrestricted 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 county office 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 unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. 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	2,740,568.02	4,125,996.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		2,740,568.02	

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

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

6. 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 county office'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.

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

6A. Calculating the County Office'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)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	52.2%	64.6%	70.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	17.4%	21.5%	23.6%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices 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 county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

2. If you are the SELPA AU and are excluding special education pass-through funds:
a. Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

	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)	44,704,762.00	44,704,762.00	44,704,762.00

6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	11,503,514.00	142,619,913.00	N/A	Met
1st Subsequent Year (2019-20)	12,638,339.00	134,198,015.00	N/A	Met
2nd Subsequent Year (2020-21)	8,055,743.00	138,750,724.00	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYP1, Line D2)	Status
Current Year (2018-19)	174,268,035.00	Met
1st Subsequent Year (2019-20)	191,301,176.00	Met
2nd Subsequent Year (2020-21)	203,624,217.00	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

7B-1. Determining if the County Office'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 County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	169,375,999.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. 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 amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$67,000 (greater of)	0	to \$5,957,999
4% or \$298,000 (greater of)	\$5,958,000	to \$14,891,999
3% or \$596,000 (greater of)	\$14,892,000	to \$67,018,000
2% or \$2,011,000 (greater of)	\$67,018,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	228,366,934	216,438,883	223,447,281
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are 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)	228,386,934.00	216,438,883.00	223,447,281.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	228,386,934.00	216,438,883.00	223,447,281.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	4,567,738.68	4,328,777.66	4,468,945.62
6. Reserve Standard - by Amount (From percentage level chart above)	2,011,000.00	2,011,000.00	2,011,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	4,567,738.68	4,328,777.66	4,468,945.62

8B. Calculating the County Office's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	98,312,016.00	118,931,748.00	137,558,926.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	20,928,912.00	20,928,912.00	20,928,912.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	119,240,928.00	139,860,660.00	158,487,838.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	52.21%	64.62%	70.93%
County Office's Reserve Standard (Section 8A, Line 7):	4,567,738.68	4,328,777.66	4,468,945.62
Status:	Met	Met	Met

8C. Comparison of County Office 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 county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service 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 county school service fund to cover operating deficits in either the county school service 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 county school service fund budget.

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

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service 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 SSA)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(3,308,633.00)	(2,504,749.00)	-24.3%	(803,884.00)	Not Met
1st Subsequent Year (2019-20)	(4,430,074.00)	(3,732,601.00)	-15.7%	(697,473.00)	Not Met
2nd Subsequent Year (2020-21)	(4,515,328.00)	(3,816,671.00)	-15.5%	(698,657.00)	Not Met
1b. Transfers In, County School Service 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, County School Service Fund *					
Current Year (2018-19)	1,229,401.00	1,277,842.00	3.9%	48,441.00	Met
1st Subsequent Year (2019-20)	1,249,846.00	1,255,759.00	0.5%	5,913.00	Met
2nd Subsequent Year (2020-21)	1,254,580.00	1,260,944.00	0.5%	6,364.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

S6A. Identification of the County Office's Long-term Commitments

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

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	01/Various	01/56XX/Various	0
Certificates of Participation	14	01/8615	01/7439	12,720,000
General Obligation Bonds				
Supp Early Retirement Program	4	01/Various	01/58XX	7,315,604
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	0

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				20,035,604

Type of Commitment (continued):	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	400,000	450,000	500,000	560,000
General Obligation Bonds				
Supp Early Retirement Program	1,528,901	1,528,901	1,528,901	1,528,901
State School Building Loans				
Compensated Absences	160,000	110,000		

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Total Annual Payments:	2,088,901	2,088,901	2,028,901	2,088,901
Has total annual payment increased over prior year (2017-18)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

SERP retirement starting in 2018-19 will be paid in five payments of \$1,528,901 per year.

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 annual payments.

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	4,726,752.00	3,436,831.00
b. OPEB plan(s) fiduciary net position (if applicable)	4,135,596.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	591,156.00	3,436,831.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Mar 01, 2016	Oct 22, 2018

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	491,190.00	0.00
1st Subsequent Year (2019-20)	491,190.00	0.00
2nd Subsequent Year (2020-21)	491,190.00	0.00
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)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	312,996.00	340,709.00
1st Subsequent Year (2019-20)	330,818.00	302,691.00
2nd Subsequent Year (2020-21)	368,382.00	283,645.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	83	64
1st Subsequent Year (2019-20)	83	64
2nd Subsequent Year (2020-21)	83	64

4. Comments:

Retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total amount in Fund 17.

S7B. Identification of the County Office'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 county office 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
a.	273,126	273,126
b.	0	0

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
a.	2,270,885	2,270,885
	0	0
	0	0

- b. Amount contributed (funded) for self-insurance programs

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

	0	0
	0	0
	0	0

4. Comments:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	328.4	287.9	287.9	287.9

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

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

4. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
6. Amount included for any tentative salary schedule increases	0	0	0

Certificated (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)
Yes	No	No
6,121,126	6,121,126	6,121,126
92.9%	92.9%	92.9%
0.0%	0.0%	0.0%

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

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

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

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	No	No
539,406	548,859	558,478
1.8%	1.8%	1.8%

Certificated (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	No	No
No	No	No

Certificated (Non-management) - Other

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

S8B. Cost Analysis of County Office'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	520.1	505.7	505.7	505.7

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. 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

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

[]

6. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

--	--	--

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	No	No
9,984,466	9,984,466	9,984,466
97.8%	97.8%	97.8%
4.0%	0.0%	0.0%

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

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

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	No	No
293,354	296,288	299,251
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of County Office'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	366.8	360.4	360.4	360.4

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

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)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential 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)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
Total cost of H&W benefits	8,145,744	8,145,744	8,145,744
Percent of H&W cost paid by employer	97.8%	97.8%	97.8%
Percent projected change in H&W cost over prior year	4.0%	0.0%	0.0%

Management/Supervisor/Confidential 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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the interim and MYPs?	Yes	No	
Cost of step & column adjustments	172,928	174,658	176,404
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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 county school service fund projected to have a negative fund balance at the end of the current fiscal year?

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 A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

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

- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

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

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

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

- A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to the CDE.)

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review
