

# BIGGS UNIFIED SCHOOL DISTRICT

Item Number:

Item Title: Approve 2018/2019 First Interim Budget

Presenter: Pam Ragan, Financial Officer

Attachments: District Certification of Budget Report  
Fiscal 01 for General Fund  
Standard Account Coding Structure (SACS) Financial Statements  
LCFF Calculator Summary Page  
Multi-Year Projection (Prepared by Pam Ragan & Pat Goss)  
Cashflow Projection (Prepared by Pam Ragan & BCOE)

Item Type:  Consent Agenda  Action  Report  Work Session  Public Hearing

---

## **Background/Comments:**

Education Code requires districts to submit board approved budgets to the Superintendent of Public Instruction (SPI) during the fiscal year. Education Code 42130 and 42131 require that budget reports and certifications be in a format or on forms prescribed by the SPI. The format of the 2018/2019 First Interim Budget with certification page is prepared using standard account code structure (SACS) software that complies with the education code. Management is submitting the 2018/2019 First Interim Budget for approval.

## **Fiscal Impact:**

The 2018/2019 First Interim Budget was developed using the Local Control Funding Formula (LCFF). The First Interim budget estimates were derived from; revised LCFF Calculator version v19.2b provided by FCMAT, BCOE budget evaluation criteria and SSC Dartboard. The revised calculation now projects an increase in LCFF funding of \$83,637 as compared to Original Budget. The overall net change is \$11,337.

The MYP for Unrestricted General Fund is projecting an ending balance of \$969,703. This is a decrease of (\$492,265) from 2017/2018 ending balance. The reduction is made up of one-time expenditure assumptions, increases to PERS and STRS, and increased salaries for Step and Column. The Restricted ending balance is budgeted to end with \$19,846 of Prop 39 revenue.

Fund 17 is assigned as the 8% Designation for Economic Uncertainty (DEU) by the Board. The estimated ending fund balance is \$611,588. The amount in Fund 17 makes up 7.40% of DEU based on board policy. The remainder of DEU will be assigned in the General Fund.

The District is able to meet its multi-year projection through 20/21 as reported at 18/19 First Interim.

Fund 20 is assigned for GASB 45/68 Other Post-Employment Benefits (OPEB). The estimated ending fund balance is \$509,912.

## **Recommendation:**

The Administration recommends the board approve the First Interim Budget report for fiscal year 2018/2019.

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

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

Meeting Date: December 17, 2018 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: PAMELA RAGAN Telephone: 530-868-1281 X 252  
Title: FINANCIAL OFFICER E-mail: pragan@biggs.org

**Criteria and Standards Review Summary**

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

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

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

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

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

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

Balances through June

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9791	BeginningFundBalance	908,174.00	1,461,968.00	692,558.11	2,154,525.74	1,461,967.63
<b>Total for Starting Balance accounts and Object 9000</b>		<b>908,174.00</b>	<b>1,461,968.00</b>	<b>692,558.11</b>	<b>2,154,525.74</b>	<b>1,461,967.63</b>
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
8011	LCFFStateAid-CurrentYear	2,609,113.00	2,539,840.00	1,589,312.00	950,528.00	
8012	EduProtectionAccountStAidCurYr	865,771.00	936,179.00	259,969.00	676,210.00	
8021	HomeownersExemptions	35,545.00	35,441.00		35,441.00	
8029	OthrSubventionsIn-LieuTaxes	1,568.00	2,221.00		2,221.00	
8041	SecuredRollTaxes	2,646,539.00	2,830,899.00		2,830,899.00	
8042	UnsecuredRollTaxes	169,657.00	165,738.00	172,441.08	6,703.08-	
8043	PriorYearsTaxes	3,432.00	4,687.00	1,064.86	3,622.14	
8044	SupplementalTaxes	21,983.00	26,389.00	3,713.96	22,675.04	
8045	EducatnRevenueAugmentationFund	392,182.00-	496,953.00-		496,953.00-	
8096	Trns2ChrtSchInLieuOfPropTaxes	19,729.00-	19,107.00-	4,968.00-	14,139.00-	
8290	AllOtherFederalRevenue	6,775.00	6,775.00	6,774.48	.52	
8550	MandatedCostReimbursements	225,634.00	131,914.00		131,914.00	
8560	StateLotteryRevenue	85,544.00	85,544.00	3,567.79	81,976.21	
8590	AllOtherStateRevenue	13,137.00	17,782.00	13,446.84	4,335.16	
8650	LeasesandRentals	21,000.00	21,000.00	7,000.00	14,000.00	
8660	Interest	20,000.00	30,000.00	8,589.73	21,410.27	
8699	AllOtherLocalRevenue	171,779.00	171,779.00	11,445.51	160,333.49	
8980	ContribFromUnRestRev	524,657.00-	524,657.00-		524,657.00-	
<b>Total for Revenue accounts and Object 8000</b>		<b>5,954,134.00</b>	<b>5,965,471.00</b>	<b>2,072,357.25</b>	<b>3,893,113.75</b>	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1100	CertificatedTeachersSalaries	1,834,445.00	1,878,269.00	1,109,210.71	727,283.54	41,774.75
1101	TeacherSubsPay	83,500.00	110,237.00		31,766.25	78,470.75
1102	AthleticStipendCert	17,973.00	17,973.00		2,100.80	15,872.20
1103	ExtraDduty	78,711.00	78,711.00		11,360.05	67,350.95
1200	CertificdPupilSupportSalaries	66,070.00	66,070.00	41,849.57	23,983.21	237.22
1300	CrtificdSuprvsrAdmnstrSlry	370,553.00	323,782.00	187,276.25	136,504.92	.83
<b>Total for Object 1000</b>		<b>2,451,252.00</b>	<b>2,475,042.00</b>	<b>1,338,336.53</b>	<b>932,998.77</b>	<b>203,706.70</b>
2100	ClassifiedInstructionalSalary	46,091.00	46,946.00	26,253.68	17,009.94	3,682.38
2101	AideSubsPay	4,900.00	5,900.00		4,408.11	1,491.89
Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2019, Period = 12, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = N, Fund = 01, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)						ESCAPE
006 - Biggs Unified School District						ONLINE
Generated for Pam Ragan (PRAGAN), Dec 10 2018 1:20PM						Page 1 of 4

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General Fund (continued)</b>						
2102	Aideovertimepay	6,150.00	6,150.00		266.07	5,883.93
2200	ClassifiedSupportSalaries	385,035.00	386,701.00	225,439.34	157,048.12	4,213.54
2201	ClassSupportOTPay	40,950.00	41,550.00		22,467.02	19,082.98
2202	ClassSupportExtraHelp	9,800.00	9,800.00		1,355.56	8,444.44
2203	ClassifiedSupportSubstitues	23,000.00	28,500.00		17,065.24	11,434.76
2300	ClassSuprvsrAdministratorsSlry	36,026.00	41,026.00	21,014.91	16,374.44	3,636.65
2400	ClericTechnicOfficStaffSlrlys	335,151.00	344,779.00	206,029.39	138,748.70	.91
2401	ClericalSubPay	4,500.00	4,500.00		1,416.55	3,083.45
2402	ClericalOvertimePay	3,200.00	3,200.00		370.60	2,829.40
2900	OtherClassifiedSalaries	98,951.00	100,300.00	44,140.84	33,881.81	22,277.35
2901	OtherClassifiedSubstitute	3,950.00	3,950.00		409.06	3,540.94
2902	OtherClassifiedOvertime	12,386.00	12,386.00		4,275.01	8,110.99
2903	ClassifiedAthleticStipend	25,189.00	25,784.00		11,077.69	14,706.31
2904	Pool Manager		3,500.00		1,716.62	1,783.38
		<b>1,035,279.00</b>	<b>1,064,972.00</b>	<b>522,878.16</b>	<b>427,890.54</b>	<b>114,203.30</b>
<b>Total for Object 2000</b>						
3101	STRSCertificatedPositions	397,704.00	418,354.00	215,856.32	147,832.90	54,664.78
3201	PERSCertificatedPositions	77.00	77.00			77.00
3202	PERSClassifiedPositions	169,238.00	168,016.00	93,683.96	65,884.75	8,447.29
3301	OASDIWiftrBenefitsCertificPositns	49.00	790.00		824.61	34.61-
3302	OASDIWiftrBenefitClassifdPositn	59,821.00	60,098.00	29,729.39	24,678.53	5,690.08
3311	MedicareCertificated	34,382.00	36,382.00	18,520.62	12,950.13	4,911.25
3312	MedicareClassified	13,988.00	14,010.00	6,953.08	5,771.65	1,285.27
3401	HlthWiftrBenefitsCertificPositn	367,333.00	367,380.00	214,907.94	138,303.80	14,168.26
3402	HlthWiftrBenefitClassifdPositn	96,529.00	88,355.00	52,081.24	34,325.54	1,948.22
3501	StUnemplymntInsurncCertPositns	1,186.00	1,241.00	640.23	447.68	153.09
3502	StUnemplymntInsurncClassifdPos	486.00	486.00	242.83	201.92	41.25
3601	WCInsuranceCertificatdPositns	56,696.00	61,036.00	31,606.22	22,033.70	7,396.08
3602	WCCompensntnInsurncClassPositn	23,947.00	24,453.00	12,348.82	10,105.39	1,998.79
3701	OPEBAlocatedCertificatdPositn	113,105.00	113,105.00	114,681.00	88,797.80	90,373.80-
3702	OPEBAlocatedClassifiedPositn	24,000.00	24,000.00	25,928.00	19,205.00	21,133.00-
3901	OthrBenefitCertificatdPosition	2,551.00	2,839.00	1,655.71	1,182.65	.64
		<b>1,361,092.00</b>	<b>1,380,622.00</b>	<b>818,835.36</b>	<b>572,546.05</b>	<b>10,759.41-</b>
4100	ApprvdTxbookCorCurriculaMterl	102,200.00	103,353.00	6,416.86	53,708.96	43,227.18
4200	BooksandOtherReferenceMaterial	28,900.00	28,900.00	1,490.05	8,902.84	18,507.11
4300	MaterialsandSupplies	252,690.00	249,259.00	13,442.10	91,361.13	144,455.77
4301	Postage	500.00	500.00			500.00

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General Fund (continued)</b>						
4302	FirstAidesupplies	250.00	250.00			250.00
4303	Fuel	35,000.00	35,000.00	30,045.76	15,295.62	10,341.38-
4400	NoncapitalizedEquipment	56,900.00	65,686.00	4,236.61	21,311.03	40,138.36
	<b>Total for Object 4000</b>	<b>476,440.00</b>	<b>482,948.00</b>	<b>55,631.38</b>	<b>190,579.58</b>	<b>236,737.04</b>
5200	TravelandConferences	23,650.00	24,618.00	10.00	7,848.47	16,759.53
5201	TravelConfAdministration	400.00	400.00			400.00
5300	DuesandMemberships	4,350.00	12,170.00		10,146.00	2,024.00
5450	OtherInsurance	55,045.00	54,815.00		54,815.00	.00
5502	CityElectricWaterSewer	130,000.00	130,000.00		38,866.71	91,133.29
5503	NaturalGas	36,500.00	36,500.00		6,213.12	30,286.88
5504	WasteDisposal	16,400.00	16,400.00	13,015.13	5,236.16	1,851.29-
5600	RntisLeasesRprsNncptilizdImprv	32,750.00	32,750.00		249.84	32,500.16
5606	CopyMachineMaintenance	20,000.00	20,000.00		6,259.48	13,740.52
5607	AlarmSystemMaintenance	16,000.00	16,000.00		2,673.77	13,326.23
5800	ProfConsultingSvcsandOperExpnd	275,385.00	277,733.00	13,321.62	79,121.41	185,289.97
5801	AdvertisingLegalNotices	9,500.00	9,500.00	5,715.11	3,730.46	54.43
5802	AttorneyFees	25,000.00	25,000.00		458.00	24,542.00
5804	AuditContract	15,450.00	15,450.00		6,580.00	8,870.00
5805	OtherContracts	18,500.00	18,500.00			18,500.00
5806	ElectionExpense	5,000.00	5,000.00			5,000.00
5807	FingerprintPhysicalTesting	5,600.00	5,600.00		768.00	4,832.00
5808	PestControl	1,900.00	1,900.00	830.75	778.00	291.25
5810	StudentTestScoring	250.00	250.00			250.00
5900	Communications	50,950.00	50,950.00		10,045.95	40,904.05
5901	Postage	7,000.00	7,000.00		3,586.59	3,413.41
	<b>Total for Object 5000</b>	<b>749,630.00</b>	<b>760,536.00</b>	<b>32,892.61</b>	<b>237,376.96</b>	<b>490,266.43</b>
6100	Land	22,150.00	22,465.00		22,142.49	322.51
6200	BuildingImprovementOfBuildings	197,500.00	197,500.00		32,093.06	165,406.94
6400	Equipment	78,500.00	90,091.00		11,590.05	78,500.95
	<b>Total for Object 6000</b>	<b>298,150.00</b>	<b>310,056.00</b>	<b>.00</b>	<b>65,825.60</b>	<b>244,230.40</b>
7310	TransfersofIndirectCosts	48,810.00-	65,762.00-			65,762.00-
7350	TransIndirectCostsInterfund	15,920.00-	15,920.00-			15,920.00-
7616	FromGenFundToCafeFund	88,835.00	65,242.00			65,242.00
	<b>Total for Object 7000</b>	<b>24,105.00</b>	<b>16,440.00-</b>	<b>.00</b>	<b>.00</b>	<b>16,440.00-</b>
	<b>Total for Expense accounts</b>	<b>6,395,948.00</b>	<b>6,457,736.00</b>	<b>2,768,574.04</b>	<b>2,427,217.50</b>	<b>1,261,944.46</b>

Balances through June

Fiscal Year 2018/19

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
<b>Fund 01 - General Fund (continued)</b>						
9720	EncumbranceReserve			371,582.80	3,707,677.39	3,336,094.59
9790	EndingFundBalance	466,360.00	969,703.00			.00
	<b>Total for Ending Balance accounts and Object 9000</b>	<b>466,360.00</b>	<b>969,703.00</b>	<b>371,582.80</b>	<b>3,707,677.39</b>	<b>3,336,094.59</b>
<b>Total for Org 006 - Biggs Unified School District</b>						
	<b>Starting Balance</b>					<b>= Calculated Ending Balance</b>
<b>Budgeted</b>	1,461,968.00					<b>969,703.00</b>
<b>Actual</b>	1,461,967.63	<b>+ Revenues</b>	<b>- Encumbrances</b>	<b>- Expenditures</b>		<b>1,661,466.66-</b>
		5,965,471.00	2,768,574.04	6,457,736.00		
		2,072,357.25		2,427,217.50		



Balances through June

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
<b>Fund 01 - General Fund</b>						
9791	Beginning Fund Balance		27,458.00	71,377.16	98,834.89	27,457.73
	<b>Total for Starting Balance accounts and Object 9000</b>	.00	<b>27,458.00</b>	<b>71,377.16</b>	<b>98,834.89</b>	<b>27,457.73</b>
<b>Object</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>		<b>Revenue</b>	<b>Account Balance</b>
8181	Special Education-Entitlement	68,955.00	68,829.00			68,829.00
8290	All Other Federal Revenue	327,701.00	413,665.00		51,650.10	362,014.90
8291	Federal Deferred Revenue	56,745.00	56,745.00		33,621.00	23,124.00
8311	Other State Apportionments Curr Yr	259,631.00	289,626.00		50,528.00	239,098.00
8560	State Lottery Revenue	28,124.00	28,124.00		3,458.71	24,665.29
8590	All Other State Revenue	352,585.00	417,298.00		152,111.61	265,186.39
8980	Contrib From UnRestRev	524,657.00	524,657.00			524,657.00
	<b>Total for Revenue accounts and Object 8000</b>	<b>1,618,398.00</b>	<b>1,798,944.00</b>		<b>291,369.42</b>	<b>1,507,574.58</b>
<b>Object</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Encumbered</b>	<b>Expenditure</b>	<b>Account Balance</b>
1100	Certificated Teachers Salaries	266,810.00	289,069.00	172,996.44	114,528.06	1,544.50
1101	Teacher Sub Pay	6,700.00	16,700.00		2,313.17	14,386.83
1103	Extra Duty	5,500.00	19,500.00		4,018.33	15,481.67
1200	Certificd Pupil Support Salaries		50,000.00			50,000.00
1300	Crtificd Suprvsr Admnstr Srly	5,000.00	5,000.00	2,916.69	2,083.35	.04-
1900	Other Certificated Salaries	57,029.00	57,029.00	34,217.40	22,811.60	.00
1901	Other Cert Sub	1,200.00	1,200.00			1,200.00
	<b>Total for Object 1000</b>	<b>342,239.00</b>	<b>438,498.00</b>	<b>210,130.53</b>	<b>145,754.51</b>	<b>82,612.96</b>
2100	Classified Instructional Salary	285,095.00	286,929.00	158,292.09	104,267.87	24,369.04
2101	Aide Sub Pay	12,400.00	14,900.00		4,009.22	10,890.78
2102	Aide overtime pay	1,000.00	7,000.00		2,031.55	4,968.45
	<b>Total for Object 2000</b>	<b>298,495.00</b>	<b>308,829.00</b>	<b>158,292.09</b>	<b>110,308.64</b>	<b>40,228.27</b>
3101	STRS Certificated Positions	267,100.00	273,542.00	33,889.53	23,301.73	216,350.74
3202	PERS Classified Positions	53,556.00	54,459.00	28,590.78	19,120.54	6,747.68
3301	OASDI Med cr Altrmtv Certfc Positns		45.00		83.44	38.44-
3302	OASDI Med cr Altrmtv Clas Position	17,816.00	18,126.00	9,353.88	6,544.12	2,228.00
3311	Medicare Certificated	4,925.00	5,407.00	2,936.45	2,048.27	422.28
3312	Medicare Classified	4,167.00	4,240.00	2,187.57	1,531.45	520.98
3401	Hlth Wlfr Benefits Certific Positn	56,076.00	59,977.00	37,359.84	22,049.92	567.24
3402	Hlth Wlfr Benefit Classifd Positn	12,750.00	9,506.00	5,400.00	3,600.00	506.00
3501	St Unemplmnt Insurnc Cert Positns	170.00	276.00	101.31	70.66	104.03

Balances through June

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General Fund (continued)</b>						
3502	StUnemplmntInsrncCllssfidPos	144.00	169.00	75.57	52.93	40.50
3601	WCInsuranceCertificatdPositns	7,917.00	8,938.00	4,962.42	3,442.17	533.41
3602	WCCompensnInsrnceClassPositn	6,858.00	7,026.00	3,738.09	2,605.02	682.89
	<b>Total for Object 3000</b>	<b>431,479.00</b>	<b>441,711.00</b>	<b>128,595.44</b>	<b>84,450.25</b>	<b>228,665.31</b>
4100	ApprvdTxbokCorCurriculaMterl	1,000.00	1,000.00			1,000.00
4200	BooksandOtherReferenceMaterial	44,345.00	44,345.00		13,979.53	30,365.47
4300	MaterialsandSupplies	42,208.00	65,039.00	4,075.35	44,216.58	16,747.07
4400	NoncapitalizedEquipment	39,547.00	37,536.00		13,726.44	23,809.56
	<b>Total for Object 4000</b>	<b>127,100.00</b>	<b>147,920.00</b>	<b>4,075.35</b>	<b>71,922.55</b>	<b>71,922.10</b>
5200	TravelandConferences	33,627.00	61,311.00	675.00	9,046.08	51,589.92
5300	DuesandMemberships	140.00	140.00			140.00
5800	ProfConsultingSrvcsandOperExpnd	73,893.00	67,770.00	63.00	37,991.69	29,715.31
	<b>Total for Object 5000</b>	<b>107,660.00</b>	<b>129,221.00</b>	<b>738.00</b>	<b>47,037.77</b>	<b>81,445.23</b>
6400	Equipment	72,506.00	84,506.00	65,689.14	16,710.00	2,106.86
7141	OtTutExsCstDfctPmt2DisChrttrSch	38,176.00	38,176.00		11,481.00-	49,657.00
7142	OthuutnExcsCstsDfctPy2CntyOff	151,933.00	151,933.00		59,707.23-	211,640.23
7310	TransfersofIndirectCosts	48,810.00	65,762.00			65,762.00
	<b>Total for Object 7000</b>	<b>238,919.00</b>	<b>255,871.00</b>	<b>.00</b>	<b>71,188.23-</b>	<b>327,059.23</b>
	<b>Total for Expense accounts</b>	<b>1,618,398.00</b>	<b>1,806,556.00</b>	<b>567,520.55</b>	<b>404,995.49</b>	<b>834,039.96</b>
9790	EndingFundBalance	.00	19,846.00	.00	.00	.00
	<b>Total for Ending Balance accounts and Object 9000</b>	<b>.00</b>	<b>19,846.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>Total for Org 006 - Biggs Unified School District</b>						
	<b>Starting Balance</b>					<b>= Calculated Ending Balance</b>
<b>Budgeted</b>		<b>1,798,944.00</b>				<b>19,846.00</b>
<b>Actual</b>		<b>291,369.42</b>	<b>567,520.55</b>	<b>1,806,556.00</b>	<b>404,995.49</b>	<b>653,688.89-</b>

Description	Resource Codes	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,941,697.00	5,941,697.00	2,021,532.90	6,025,334.00	83,637.00	1.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	6,775.00	6,775.00	New
3) Other State Revenue		8300-8599	324,315.00	324,315.00	3,163.57	235,240.00	(89,075.00)	-27.5%
4) Other Local Revenue		8600-8799	212,779.00	212,779.00	21,377.11	222,779.00	10,000.00	4.7%
5) TOTAL, REVENUES			6,478,791.00	6,478,791.00	2,046,073.58	6,490,128.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,451,252.00	2,451,252.00	689,089.26	2,475,042.00	(23,790.00)	-1.0%
2) Classified Salaries		2000-2999	1,035,279.00	1,035,279.00	324,754.39	1,064,972.00	(29,693.00)	-2.9%
3) Employee Benefits		3000-3999	1,361,092.00	1,361,092.00	437,188.85	1,380,622.00	(19,530.00)	-1.4%
4) Books and Supplies		4000-4999	476,440.00	476,440.00	168,410.15	482,948.00	(6,508.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	749,630.00	749,630.00	209,865.87	760,536.00	(10,906.00)	-1.5%
6) Capital Outlay		6000-6999	298,150.00	298,150.00	63,133.60	310,056.00	(11,906.00)	-4.0%
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	(64,730.00)	(64,730.00)	0.00	(81,682.00)	16,952.00	-26.2%
9) TOTAL, EXPENDITURES			6,307,113.00	6,307,113.00	1,892,442.12	6,392,494.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			171,678.00	171,678.00	153,631.46	97,634.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	88,835.00	88,835.00	0.00	65,242.00	23,593.00	26.6%
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	(524,657.00)	(524,657.00)	0.00	(524,657.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(613,492.00)	(613,492.00)	0.00	(589,899.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(441,814.00)	(441,814.00)	153,631.46	(492,265.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	908,174.00	908,174.00		1,461,968.00	553,794.00	61.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,174.00	908,174.00		1,461,968.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,174.00	908,174.00		1,461,968.00		
2) Ending Balance, June 30 (E + F1e)			466,360.00	466,360.00		969,703.00		
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			466,360.00	466,360.00		969,703.00		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,609,113.00	2,609,113.00	1,589,312.00	2,539,840.00	(69,273.00)	-2.7%
Education Protection Account State Aid - Current Year		8012	865,771.00	865,771.00	259,969.00	936,179.00	70,408.00	8.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	35,545.00	35,545.00	0.00	35,441.00	(104.00)	-0.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,568.00	1,568.00	0.00	2,221.00	653.00	41.6%
County & District Taxes								
Secured Roll Taxes		8041	2,646,539.00	2,646,539.00	0.00	2,830,899.00	184,360.00	7.0%
Unsecured Roll Taxes		8042	169,657.00	169,657.00	172,441.08	165,738.00	(3,919.00)	-2.3%
Prior Years' Taxes		8043	3,432.00	3,432.00	1,064.86	4,687.00	1,255.00	36.6%
Supplemental Taxes		8044	21,983.00	21,983.00	3,713.96	26,389.00	4,406.00	20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(392,182.00)	(392,182.00)	0.00	(496,953.00)	(104,771.00)	26.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,961,426.00	5,961,426.00	2,026,500.90	6,044,441.00	83,015.00	1.4%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(19,729.00)	(19,729.00)	(4,968.00)	(19,107.00)	622.00	-3.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>5,941,697.00</b>	<b>5,941,697.00</b>	<b>2,021,532.90</b>	<b>6,025,334.00</b>	<b>83,637.00</b>	<b>1.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	6,775.00	6,775.00	New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	6,775.00	6,775.00	New
<b>OTHER STATE REVENUE</b>								
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	225,634.00	225,634.00	0.00	131,914.00	(93,720.00)	-41.5%
Lottery - Unrestricted and Instructional Materials		8560	85,544.00	85,544.00	3,567.79	85,544.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	13,137.00	13,137.00	(404.22)	17,782.00	4,645.00	35.4%
<b>TOTAL, OTHER STATE REVENUE</b>			324,315.00	324,315.00	3,163.57	235,240.00	(89,075.00)	-27.5%

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,000.00	21,000.00	5,250.00	21,000.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	8,589.73	30,000.00	10,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	171,779.00	171,779.00	7,537.38	171,779.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>212,779.00</b>	<b>212,779.00</b>	<b>21,377.11</b>	<b>222,779.00</b>	<b>10,000.00</b>	<b>4.7%</b>
<b>TOTAL, REVENUES</b>			<b>6,478,791.00</b>	<b>6,478,791.00</b>	<b>2,046,073.58</b>	<b>6,490,128.00</b>	<b>11,337.00</b>	<b>0.2%</b>

Description	Resource Codes	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	2,014,629.00	2,014,629.00	564,069.76	2,085,190.00	(70,561.00)	-3.5%
Certificated Pupil Support Salaries		1200	66,070.00	66,070.00	18,004.70	66,070.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	370,553.00	370,553.00	107,014.80	323,782.00	46,771.00	12.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,451,252.00</b>	<b>2,451,252.00</b>	<b>689,089.26</b>	<b>2,475,042.00</b>	<b>(23,790.00)</b>	<b>-1.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	57,141.00	57,141.00	14,918.52	58,996.00	(1,855.00)	-3.2%
Classified Support Salaries		2200	458,785.00	458,785.00	152,452.41	466,551.00	(7,766.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	36,026.00	36,026.00	13,372.31	41,026.00	(5,000.00)	-13.9%
Clerical, Technical and Office Salaries		2400	342,851.00	342,851.00	110,185.66	352,479.00	(9,628.00)	-2.8%
Other Classified Salaries		2900	140,476.00	140,476.00	33,825.49	145,920.00	(5,444.00)	-3.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,035,279.00</b>	<b>1,035,279.00</b>	<b>324,754.39</b>	<b>1,064,972.00</b>	<b>(29,693.00)</b>	<b>-2.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	397,704.00	397,704.00	109,795.48	418,354.00	(20,650.00)	-5.2%
PERS		3201-3202	169,315.00	169,315.00	51,649.23	168,093.00	1,222.00	0.7%
OASDI/Medicare/Alternative		3301-3302	108,240.00	108,240.00	33,124.40	111,280.00	(3,040.00)	-2.8%
Health and Welfare Benefits		3401-3402	463,862.00	463,862.00	129,841.37	455,735.00	8,127.00	1.8%
Unemployment Insurance		3501-3502	1,672.00	1,672.00	483.66	1,727.00	(55.00)	-3.3%
Workers' Compensation		3601-3602	80,643.00	80,643.00	23,943.19	85,489.00	(4,846.00)	-6.0%
OPEB, Allocated		3701-3702	137,105.00	137,105.00	87,405.40	137,105.00	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	2,551.00	2,551.00	946.12	2,839.00	(288.00)	-11.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,361,092.00</b>	<b>1,361,092.00</b>	<b>437,188.85</b>	<b>1,380,622.00</b>	<b>(19,530.00)</b>	<b>-1.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	102,200.00	102,200.00	53,708.96	103,353.00	(1,153.00)	-1.1%
Books and Other Reference Materials		4200	28,900.00	28,900.00	8,902.84	28,900.00	0.00	0.0%
Materials and Supplies		4300	288,440.00	288,440.00	93,455.16	285,009.00	3,431.00	1.2%
Noncapitalized Equipment		4400	56,900.00	56,900.00	12,343.19	65,686.00	(8,786.00)	-15.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>476,440.00</b>	<b>476,440.00</b>	<b>168,410.15</b>	<b>482,948.00</b>	<b>(6,508.00)</b>	<b>-1.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,050.00	24,050.00	2,967.30	25,018.00	(968.00)	-4.0%
Dues and Memberships		5300	4,350.00	4,350.00	10,106.00	12,170.00	(7,820.00)	-179.8%
Insurance		5400-5450	55,045.00	55,045.00	54,815.00	54,815.00	230.00	0.4%
Operations and Housekeeping Services		5500	182,900.00	182,900.00	39,414.49	182,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,750.00	68,750.00	7,559.75	68,750.00	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	356,585.00	356,585.00	83,159.64	358,933.00	(2,348.00)	-0.7%
Communications		5900	57,950.00	57,950.00	11,843.69	57,950.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>749,630.00</b>	<b>749,630.00</b>	<b>209,865.87</b>	<b>760,536.00</b>	<b>(10,906.00)</b>	<b>-1.5%</b>



Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	22,150.00	22,150.00	22,142.49	22,465.00	(315.00)	-1.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	197,500.00	197,500.00	29,401.06	197,500.00	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	78,500.00	78,500.00	11,590.05	90,091.00	(11,591.00)	-14.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>298,150.00</b>	<b>298,150.00</b>	<b>63,133.60</b>	<b>310,056.00</b>	<b>(11,906.00)</b>	<b>-4.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(48,810.00)	(48,810.00)	0.00	(65,762.00)	16,952.00	-34.7%
Transfers of Indirect Costs - Interfund		7350	(15,920.00)	(15,920.00)	0.00	(15,920.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(64,730.00)</b>	<b>(64,730.00)</b>	<b>0.00</b>	<b>(81,682.00)</b>	<b>16,952.00</b>	<b>-26.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,307,113.00</b>	<b>6,307,113.00</b>	<b>1,892,442.12</b>	<b>6,392,494.00</b>	<b>(85,381.00)</b>	<b>-1.4%</b>

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	88,835.00	88,835.00	0.00	65,242.00	23,593.00	26.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			88,835.00	88,835.00	0.00	65,242.00	23,593.00	26.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(524,657.00)	(524,657.00)	0.00	(524,657.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(524,657.00)	(524,657.00)	0.00	(524,657.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(613,492.00)	(613,492.00)	0.00	(589,899.00)	23,593.00	-3.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	453,401.00	453,401.00	47,316.10	539,239.00	85,838.00	18.9%
3) Other State Revenue		8300-8599	640,340.00	640,340.00	206,098.32	735,048.00	94,708.00	14.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,093,741.00	1,093,741.00	253,414.42	1,274,287.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	342,239.00	342,239.00	109,713.35	438,498.00	(96,259.00)	-28.1%
2) Classified Salaries		2000-2999	298,495.00	298,495.00	82,451.15	308,829.00	(10,334.00)	-3.5%
3) Employee Benefits		3000-3999	431,479.00	431,479.00	62,729.80	441,711.00	(10,232.00)	-2.4%
4) Books and Supplies		4000-4999	127,100.00	127,100.00	47,255.48	147,920.00	(20,820.00)	-16.4%
5) Services and Other Operating Expenditures		5000-5999	107,660.00	107,660.00	17,101.08	129,221.00	(21,561.00)	-20.0%
6) Capital Outlay		6000-6999	72,506.00	72,506.00	25,959.68	84,506.00	(12,000.00)	-16.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	190,109.00	190,109.00	(71,188.23)	190,109.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	48,810.00	48,810.00	0.00	65,762.00	(16,952.00)	-34.7%
9) TOTAL, EXPENDITURES			1,618,398.00	1,618,398.00	274,022.31	1,806,556.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(524,657.00)	(524,657.00)	(20,607.89)	(532,269.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	524,657.00	524,657.00	0.00	524,657.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			524,657.00	524,657.00	0.00	524,657.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(20,607.89)	(7,612.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		27,458.00	27,458.00	New
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		27,458.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		27,458.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		19,846.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		19,846.00		
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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	68,955.00	68,955.00	0.00	68,829.00	(126.00)	-0.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	297,730.00	297,730.00	43,908.24	367,224.00	69,494.00	23.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	30,023.00	30,023.00	0.00	35,973.00	5,950.00	19.8%

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)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	17,049.00	17,049.00	New
Career and Technical Education	3500-3599	8290	8,374.00	8,374.00	(6,826.00)	8,374.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,319.00	48,319.00	10,233.86	41,790.00	(6,529.00)	-13.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>453,401.00</b>	<b>453,401.00</b>	<b>47,316.10</b>	<b>539,239.00</b>	<b>85,838.00</b>	<b>18.9%</b>
<b>OTHER STATE REVENUE</b>								
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	259,631.00	259,631.00	50,528.00	289,626.00	29,995.00	11.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materie		8560	28,124.00	28,124.00	3,458.71	28,124.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	126,755.00	126,755.00	127,111.61	126,755.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	225,830.00	225,830.00	25,000.00	290,543.00	64,713.00	28.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>640,340.00</b>	<b>640,340.00</b>	<b>206,098.32</b>	<b>735,048.00</b>	<b>94,708.00</b>	<b>14.8%</b>

Description	Resource Codes	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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,093,741.00	1,093,741.00	253,414.42	1,274,287.00	180,546.00	16.5%

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	279,010.00	279,010.00	90,937.97	325,269.00	(46,259.00)	-16.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	5,000.00	5,000.00	1,666.68	5,000.00	0.00	0.0%
Other Certificated Salaries		1900	58,229.00	58,229.00	17,108.70	58,229.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>342,239.00</b>	<b>342,239.00</b>	<b>109,713.35</b>	<b>438,498.00</b>	<b>(96,259.00)</b>	<b>-28.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	298,495.00	298,495.00	82,451.15	308,829.00	(10,334.00)	-3.5%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>298,495.00</b>	<b>298,495.00</b>	<b>82,451.15</b>	<b>308,829.00</b>	<b>(10,334.00)</b>	<b>-3.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	267,100.00	267,100.00	17,585.20	273,542.00	(6,442.00)	-2.4%
PERS		3201-3202	53,556.00	53,556.00	14,360.87	54,459.00	(903.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	26,908.00	26,908.00	7,629.44	27,818.00	(910.00)	-3.4%
Health and Welfare Benefits		3401-3402	68,826.00	68,826.00	18,523.28	69,483.00	(657.00)	-1.0%
Unemployment Insurance		3501-3502	314.00	314.00	92.86	445.00	(131.00)	-41.7%
Workers' Compensation		3601-3602	14,775.00	14,775.00	4,538.15	15,964.00	(1,189.00)	-8.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>431,479.00</b>	<b>431,479.00</b>	<b>62,729.80</b>	<b>441,711.00</b>	<b>(10,232.00)</b>	<b>-2.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Books and Other Reference Materials		4200	44,345.00	44,345.00	13,979.53	44,345.00	0.00	0.0%
Materials and Supplies		4300	42,208.00	42,208.00	22,686.09	65,039.00	(22,831.00)	-54.1%
Noncapitalized Equipment		4400	39,547.00	39,547.00	10,589.86	37,536.00	2,011.00	5.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>127,100.00</b>	<b>127,100.00</b>	<b>47,255.48</b>	<b>147,920.00</b>	<b>(20,820.00)</b>	<b>-16.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,627.00	33,627.00	8,527.95	61,311.00	(27,684.00)	-82.3%
Dues and Memberships		5300	140.00	140.00	0.00	140.00	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	73,893.00	73,893.00	8,573.13	67,770.00	6,123.00	8.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>107,660.00</b>	<b>107,660.00</b>	<b>17,101.08</b>	<b>129,221.00</b>	<b>(21,561.00)</b>	<b>-20.0%</b>



Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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	72,506.00	72,506.00	25,959.68	84,506.00	(12,000.00)	-16.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			72,506.00	72,506.00	25,959.68	84,506.00	(12,000.00)	-16.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	38,176.00	38,176.00	(11,481.00)	38,176.00	0.00	0.0%
Payments to County Offices		7142	151,933.00	151,933.00	(59,707.23)	151,933.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			190,109.00	190,109.00	(71,188.23)	190,109.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	48,810.00	48,810.00	0.00	65,762.00	(16,952.00)	-34.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			48,810.00	48,810.00	0.00	65,762.00	(16,952.00)	-34.7%
<b>TOTAL, EXPENDITURES</b>			1,618,398.00	1,618,398.00	274,022.31	1,806,556.00	(188,158.00)	-11.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	524,657.00	524,657.00	0.00	524,657.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			524,657.00	524,657.00	0.00	524,657.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			524,657.00	524,657.00	0.00	524,657.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,941,697.00	5,941,697.00	2,021,532.90	6,025,334.00	83,637.00	1.4%
2) Federal Revenue		8100-8299	453,401.00	453,401.00	47,316.10	546,014.00	92,613.00	20.4%
3) Other State Revenue		8300-8599	964,655.00	964,655.00	209,261.89	970,288.00	5,633.00	0.6%
4) Other Local Revenue		8600-8799	212,779.00	212,779.00	21,377.11	222,779.00	10,000.00	4.7%
5) TOTAL, REVENUES			7,572,532.00	7,572,532.00	2,299,488.00	7,764,415.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,793,491.00	2,793,491.00	798,802.61	2,913,540.00	(120,049.00)	-4.3%
2) Classified Salaries		2000-2999	1,333,774.00	1,333,774.00	407,205.54	1,373,801.00	(40,027.00)	-3.0%
3) Employee Benefits		3000-3999	1,792,571.00	1,792,571.00	499,918.65	1,822,333.00	(29,762.00)	-1.7%
4) Books and Supplies		4000-4999	603,540.00	603,540.00	215,665.63	630,868.00	(27,328.00)	-4.5%
5) Services and Other Operating Expenditures		5000-5999	857,290.00	857,290.00	226,966.95	889,757.00	(32,467.00)	-3.8%
6) Capital Outlay		6000-6999	370,656.00	370,656.00	89,093.28	394,562.00	(23,906.00)	-6.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	190,109.00	190,109.00	(71,188.23)	190,109.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,920.00)	(15,920.00)	0.00	(15,920.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			7,925,511.00	7,925,511.00	2,166,464.43	8,199,050.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(352,979.00)	(352,979.00)	133,023.57	(434,635.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	88,835.00	88,835.00	0.00	65,242.00	23,593.00	26.6%
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			(88,835.00)	(88,835.00)	0.00	(65,242.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(441,814.00)	(441,814.00)	133,023.57	(499,877.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	908,174.00	908,174.00		1,489,426.00	581,252.00	64.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,174.00	908,174.00		1,489,426.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,174.00	908,174.00		1,489,426.00		
2) Ending Balance, June 30 (E + F1e)			466,360.00	466,360.00		989,549.00		
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		19,846.00		
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			466,360.00	466,360.00		969,703.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,609,113.00	2,609,113.00	1,589,312.00	2,539,840.00	(69,273.00)	-2.7%
Education Protection Account State Aid - Current Year		8012	865,771.00	865,771.00	259,969.00	936,179.00	70,408.00	8.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	35,545.00	35,545.00	0.00	35,441.00	(104.00)	-0.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,568.00	1,568.00	0.00	2,221.00	653.00	41.6%
County & District Taxes								
Secured Roll Taxes		8041	2,646,539.00	2,646,539.00	0.00	2,830,899.00	184,360.00	7.0%
Unsecured Roll Taxes		8042	169,657.00	169,657.00	172,441.08	165,738.00	(3,919.00)	-2.3%
Prior Years' Taxes		8043	3,432.00	3,432.00	1,064.86	4,687.00	1,255.00	36.6%
Supplemental Taxes		8044	21,983.00	21,983.00	3,713.96	26,389.00	4,406.00	20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(392,182.00)	(392,182.00)	0.00	(496,953.00)	(104,771.00)	26.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>5,961,426.00</b>	<b>5,961,426.00</b>	<b>2,026,500.90</b>	<b>6,044,441.00</b>	<b>83,015.00</b>	<b>1.4%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(19,729.00)	(19,729.00)	(4,968.00)	(19,107.00)	622.00	-3.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>5,941,697.00</b>	<b>5,941,697.00</b>	<b>2,021,532.90</b>	<b>6,025,334.00</b>	<b>83,637.00</b>	<b>1.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	68,955.00	68,955.00	0.00	68,829.00	(126.00)	-0.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	297,730.00	297,730.00	43,908.24	367,224.00	69,494.00	23.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	30,023.00	30,023.00	0.00	35,973.00	5,950.00	19.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	17,049.00	17,049.00	New
Career and Technical Education	3500-3599	8290	8,374.00	8,374.00	(6,826.00)	8,374.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,319.00	48,319.00	10,233.86	48,565.00	246.00	0.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>453,401.00</b>	<b>453,401.00</b>	<b>47,316.10</b>	<b>546,014.00</b>	<b>92,613.00</b>	<b>20.4%</b>
<b>OTHER STATE REVENUE</b>								
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	259,631.00	259,631.00	50,528.00	289,626.00	29,995.00	11.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	225,634.00	225,634.00	0.00	131,914.00	(93,720.00)	-41.5%
Lottery - Unrestricted and Instructional Materials		8560	113,668.00	113,668.00	7,026.50	113,668.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	126,755.00	126,755.00	127,111.61	126,755.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	238,967.00	238,967.00	24,595.78	308,325.00	69,358.00	29.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>964,655.00</b>	<b>964,655.00</b>	<b>209,261.89</b>	<b>970,288.00</b>	<b>5,633.00</b>	<b>0.6%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,000.00	21,000.00	5,250.00	21,000.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	8,589.73	30,000.00	10,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	171,779.00	171,779.00	7,537.38	171,779.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			212,779.00	212,779.00	21,377.11	222,779.00	10,000.00	4.7%
<b>TOTAL, REVENUES</b>			7,572,532.00	7,572,532.00	2,299,488.00	7,764,415.00	191,883.00	2.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,293,639.00	2,293,639.00	655,007.73	2,410,459.00	(116,820.00)	-5.1%
Certificated Pupil Support Salaries		1200	66,070.00	66,070.00	18,004.70	116,070.00	(50,000.00)	-75.7%
Certificated Supervisors' and Administrators' Salaries		1300	375,553.00	375,553.00	108,681.48	328,782.00	46,771.00	12.5%
Other Certificated Salaries		1900	58,229.00	58,229.00	17,108.70	58,229.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,793,491.00</b>	<b>2,793,491.00</b>	<b>798,802.61</b>	<b>2,913,540.00</b>	<b>(120,049.00)</b>	<b>-4.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	355,636.00	355,636.00	97,369.67	367,825.00	(12,189.00)	-3.4%
Classified Support Salaries		2200	458,785.00	458,785.00	152,452.41	466,551.00	(7,766.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	36,026.00	36,026.00	13,372.31	41,026.00	(5,000.00)	-13.9%
Clerical, Technical and Office Salaries		2400	342,851.00	342,851.00	110,185.66	352,479.00	(9,628.00)	-2.8%
Other Classified Salaries		2900	140,476.00	140,476.00	33,825.49	145,920.00	(5,444.00)	-3.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,333,774.00</b>	<b>1,333,774.00</b>	<b>407,205.54</b>	<b>1,373,801.00</b>	<b>(40,027.00)</b>	<b>-3.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	664,804.00	664,804.00	127,380.68	691,896.00	(27,092.00)	-4.1%
PERS		3201-3202	222,871.00	222,871.00	66,010.10	222,552.00	319.00	0.1%
OASDI/Medicare/Alternative		3301-3302	135,148.00	135,148.00	40,753.84	139,098.00	(3,950.00)	-2.9%
Health and Welfare Benefits		3401-3402	532,688.00	532,688.00	148,364.65	525,218.00	7,470.00	1.4%
Unemployment Insurance		3501-3502	1,986.00	1,986.00	576.52	2,172.00	(186.00)	-9.4%
Workers' Compensation		3601-3602	95,418.00	95,418.00	28,481.34	101,453.00	(6,035.00)	-6.3%
OPEB, Allocated		3701-3702	137,105.00	137,105.00	87,405.40	137,105.00	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	2,551.00	2,551.00	946.12	2,839.00	(288.00)	-11.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,792,571.00</b>	<b>1,792,571.00</b>	<b>499,918.65</b>	<b>1,822,333.00</b>	<b>(29,762.00)</b>	<b>-1.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	103,200.00	103,200.00	53,708.96	104,353.00	(1,153.00)	-1.1%
Books and Other Reference Materials		4200	73,245.00	73,245.00	22,882.37	73,245.00	0.00	0.0%
Materials and Supplies		4300	330,648.00	330,648.00	116,141.25	350,048.00	(19,400.00)	-5.9%
Noncapitalized Equipment		4400	96,447.00	96,447.00	22,933.05	103,222.00	(6,775.00)	-7.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>603,540.00</b>	<b>603,540.00</b>	<b>215,665.63</b>	<b>630,868.00</b>	<b>(27,328.00)</b>	<b>-4.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	57,677.00	57,677.00	11,495.25	86,329.00	(28,652.00)	-49.7%
Dues and Memberships		5300	4,490.00	4,490.00	10,106.00	12,310.00	(7,820.00)	-174.2%
Insurance		5400-5450	55,045.00	55,045.00	54,815.00	54,815.00	230.00	0.4%
Operations and Housekeeping Services		5500	182,900.00	182,900.00	39,414.49	182,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,750.00	68,750.00	7,559.75	68,750.00	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	430,478.00	430,478.00	91,732.77	426,703.00	3,775.00	0.9%
Communications		5900	57,950.00	57,950.00	11,843.69	57,950.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>857,290.00</b>	<b>857,290.00</b>	<b>226,966.95</b>	<b>889,757.00</b>	<b>(32,467.00)</b>	<b>-3.8%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	22,150.00	22,150.00	22,142.49	22,465.00	(315.00)	-1.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	197,500.00	197,500.00	29,401.06	197,500.00	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	151,006.00	151,006.00	37,549.73	174,597.00	(23,591.00)	-15.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>370,656.00</b>	<b>370,656.00</b>	<b>89,093.28</b>	<b>394,562.00</b>	<b>(23,906.00)</b>	<b>-6.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	38,176.00	38,176.00	(11,481.00)	38,176.00	0.00	0.0%
Payments to County Offices		7142	151,933.00	151,933.00	(59,707.23)	151,933.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>190,109.00</b>	<b>190,109.00</b>	<b>(71,188.23)</b>	<b>190,109.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(15,920.00)	(15,920.00)	0.00	(15,920.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(15,920.00)</b>	<b>(15,920.00)</b>	<b>0.00</b>	<b>(15,920.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,925,511.00</b>	<b>7,925,511.00</b>	<b>2,166,464.43</b>	<b>8,199,050.00</b>	<b>(273,539.00)</b>	<b>-3.5%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	88,835.00	88,835.00	0.00	65,242.00	23,593.00	26.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			88,835.00	88,835.00	0.00	65,242.00	23,593.00	26.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(88,835.00)	(88,835.00)	0.00	(65,242.00)	(23,593.00)	-26.6%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	19,846.00
Total, Restricted Balance		<u>19,846.00</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	225,725.00	225,725.00	15,412.99	225,725.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,000.00	19,000.00	1,073.12	19,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	104.99	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			254,725.00	254,725.00	16,591.10	254,725.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	128,343.00	128,343.00	42,060.16	128,343.00	0.00	0.0%
3) Employee Benefits		3000-3999	50,457.00	50,457.00	16,550.42	50,457.00	0.00	0.0%
4) Books and Supplies		4000-4999	146,100.00	146,100.00	37,065.42	146,100.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,740.00	2,740.00	222.24	2,740.00	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	15,920.00	15,920.00	0.00	15,920.00	0.00	0.0%
9) TOTAL, EXPENDITURES			343,560.00	343,560.00	95,898.24	343,560.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(88,835.00)	(88,835.00)	(79,307.14)	(88,835.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	88,835.00	88,835.00	0.00	65,242.00	(23,593.00)	-26.6%
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			88,835.00	88,835.00	0.00	65,242.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(79,307.14)	(23,593.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		23,593.00	23,593.00	New
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		23,593.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		23,593.00		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	225,725.00	225,725.00	15,412.99	225,725.00	0.00	0.0%
Donated Food Commodities		8221	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>225,725.00</b>	<b>225,725.00</b>	<b>15,412.99</b>	<b>225,725.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	19,000.00	19,000.00	1,073.12	19,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>19,000.00</b>	<b>19,000.00</b>	<b>1,073.12</b>	<b>19,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	10,500.00	10,500.00	0.00	10,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(500.00)	(500.00)	104.99	(500.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>104.99</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>254,725.00</b>	<b>254,725.00</b>	<b>16,591.10</b>	<b>254,725.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	92,167.00	92,167.00	30,051.60	92,167.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	36,026.00	36,026.00	12,008.56	36,026.00	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	150.00	150.00	0.00	150.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			128,343.00	128,343.00	42,060.16	128,343.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	23,022.00	23,022.00	7,471.36	23,022.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,666.00	8,666.00	2,818.35	8,666.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,743.00	15,743.00	5,248.72	15,743.00	0.00	0.0%
Unemployment Insurance		3501-3502	57.00	57.00	18.72	57.00	0.00	0.0%
Workers' Compensation		3601-3602	2,969.00	2,969.00	993.27	2,969.00	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			50,457.00	50,457.00	16,550.42	50,457.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,500.00	2,500.00	282.94	2,500.00	0.00	0.0%
Noncapitalized Equipment		4400	500.00	500.00	0.00	500.00	0.00	0.0%
Food		4700	143,100.00	143,100.00	36,782.48	143,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			146,100.00	146,100.00	37,065.42	146,100.00	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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.00	1,300.00	0.00	1,300.00	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		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,440.00	1,440.00	222.24	1,440.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,740.00</b>	<b>2,740.00</b>	<b>222.24</b>	<b>2,740.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	15,920.00	15,920.00	0.00	15,920.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>15,920.00</b>	<b>15,920.00</b>	<b>0.00</b>	<b>15,920.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>343,560.00</b>	<b>343,560.00</b>	<b>95,898.24</b>	<b>343,560.00</b>		



Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	88,835.00	88,835.00	0.00	65,242.00	(23,593.00)	-26.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>88,835.00</b>	<b>88,835.00</b>	<b>0.00</b>	<b>65,242.00</b>	<b>(23,593.00)</b>	<b>-26.6%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>88,835.00</b>	<b>88,835.00</b>	<b>0.00</b>	<b>65,242.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
	Total, Restricted Balance	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)
<b>A. REVENUES</b>								
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	6,000.00	6,000.00	2,906.57	10,000.00	4,000.00	66.7%
5) TOTAL, REVENUES			6,000.00	6,000.00	2,906.57	10,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,000.00	6,000.00	2,906.57	10,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,000.00	6,000.00	2,906.57	10,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	599,965.00	599,965.00		601,588.00	1,623.00	0.3%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			599,965.00	599,965.00		601,588.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			599,965.00	599,965.00		601,588.00		
2) Ending Balance, June 30 (E + F1e)								
			605,965.00	605,965.00		611,588.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	605,965.00	605,965.00		611,588.00		
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)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	2,906.57	10,000.00	4,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,000.00</b>	<b>6,000.00</b>	<b>2,906.57</b>	<b>10,000.00</b>	<b>4,000.00</b>	<b>66.7%</b>
<b>TOTAL, REVENUES</b>			<b>6,000.00</b>	<b>6,000.00</b>	<b>2,906.57</b>	<b>10,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
	Total, Restricted Balance	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)
<b>A. REVENUES</b>								
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	5,000.00	5,000.00	2,420.15	9,000.00	4,000.00	80.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	2,420.15	9,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	5,000.00	2,420.15	9,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	2,420.15	9,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	499,048.00	499,048.00		500,912.00	1,864.00	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			499,048.00	499,048.00		500,912.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			499,048.00	499,048.00		500,912.00		
2) Ending Balance, June 30 (E + F1e)			504,048.00	504,048.00		509,912.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	504,048.00	504,048.00		509,912.00		
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)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	5,000.00	5,000.00	2,420.15	9,000.00	4,000.00	80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	5,000.00	2,420.15	9,000.00	4,000.00	80.0%
<b>TOTAL, REVENUES</b>			5,000.00	5,000.00	2,420.15	9,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
	Total, Restricted Balance	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)
<b>A. REVENUES</b>								
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	31,500.00	31,500.00	1,994.42	33,500.00	2,000.00	6.3%
5) TOTAL, REVENUES			31,500.00	31,500.00	1,994.42	33,500.00		
<b>B. EXPENDITURES</b>								
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	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,500.00	9,500.00	1,686.25	9,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,500.00	44,500.00	1,686.25	44,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,000.00)	(13,000.00)	308.17	(11,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,000.00)	(13,000.00)	308.17	(11,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	348,808.00	348,808.00		361,241.00	12,433.00	3.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			348,808.00	348,808.00		361,241.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			348,808.00	348,808.00		361,241.00		
2) Ending Balance, June 30 (E + F1e)			335,808.00	335,808.00		350,241.00		
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	335,808.00	335,808.00		350,241.00		
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)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	1,743.86	5,500.00	2,000.00	57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	28,000.00	28,000.00	250.56	28,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>31,500.00</b>	<b>31,500.00</b>	<b>1,994.42</b>	<b>33,500.00</b>	<b>2,000.00</b>	<b>6.3%</b>
<b>TOTAL, REVENUES</b>			<b>31,500.00</b>	<b>31,500.00</b>	<b>1,994.42</b>	<b>33,500.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	9,500.00	9,500.00	1,686.25	9,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			9,500.00	9,500.00	1,686.25	9,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL EXPENDITURES</b>			<b>44,500.00</b>	<b>44,500.00</b>	<b>1,686.25</b>	<b>44,500.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		



<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
9010	Other Restricted Local	350,241.00
Total, Restricted Balance		<u>350,241.00</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)
<b>A. REVENUES</b>								
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	15,000.00	15,000.00	726.10	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	726.10	15,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,450.00	16,450.00	4,508.47	16,450.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,450.00	16,450.00	4,508.47	16,450.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,450.00)	(1,450.00)	(3,782.37)	(1,450.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,450.00)	(1,450.00)	(3,782.37)	(1,450.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	650,611.00	650,611.00		667,256.00	16,645.00	2.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			650,611.00	650,611.00		667,256.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			650,611.00	650,611.00		667,256.00		
2) Ending Net Position, June 30 (E + F1e)			649,161.00	649,161.00		665,806.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	649,161.00	649,161.00		665,806.00		
c) Unrestricted Net Position			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)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	726.10	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,000.00	15,000.00	726.10	15,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			15,000.00	15,000.00	726.10	15,000.00		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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		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	16,450.00	16,450.00	4,508.47	16,450.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			16,450.00	16,450.00	4,508.47	16,450.00	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)
<b>DEPRECIATION</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			16,450.00	16,450.00	4,508.47	16,450.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
9010	Other Restricted Local	665,806.00
Total, Restricted Net Position		<u>665,806.00</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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	585.92	585.92	585.92	585.92	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	585.92	585.92	585.92	585.92	0.00	0%
<b>5. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	585.92	585.92	585.92	585.92	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0%

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	585.92	585.92		
Charter School		0.00		
<b>Total ADA</b>	<b>585.92</b>	<b>585.92</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	578.00	585.92		
Charter School				
<b>Total ADA</b>	<b>578.00</b>	<b>585.92</b>	<b>1.4%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	586.00	585.92		
Charter School				
<b>Total ADA</b>	<b>586.00</b>	<b>585.92</b>	<b>0.0%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	629	624		
Charter School				
<b>Total Enrollment</b>	<b>629</b>	<b>624</b>	<b>-0.8%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	629	624		
Charter School				
<b>Total Enrollment</b>	<b>629</b>	<b>624</b>	<b>-0.8%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	629	624		
Charter School				
<b>Total Enrollment</b>	<b>629</b>	<b>624</b>	<b>-0.8%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	567	602	
Charter School			
<b>Total ADA/Enrollment</b>	<b>567</b>	<b>602</b>	<b>94.2%</b>
Second Prior Year (2016-17)			
District Regular	573	617	
Charter School			
<b>Total ADA/Enrollment</b>	<b>573</b>	<b>617</b>	<b>92.9%</b>
First Prior Year (2017-18)			
District Regular	586	629	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>586</b>	<b>629</b>	<b>93.2%</b>
Historical Average Ratio:			93.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.9%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	586	624		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>586</b>	<b>624</b>	<b>93.9%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	586	624		
Charter School				
<b>Total ADA/Enrollment</b>	<b>586</b>	<b>624</b>	<b>93.9%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	586	624		
Charter School				
<b>Total ADA/Enrollment</b>	<b>586</b>	<b>624</b>	<b>93.9%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2018-19)	5,961,426.00		
1st Subsequent Year (2019-20)	6,093,190.00	6,209,272.00	1.9%	Met
2nd Subsequent Year (2020-21)	6,250,779.00	6,401,168.00	2.4%	Not Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Based on the increased COLA since Original Budget the revenue in 20-21 increased.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	4,298,757.68	5,547,036.86	77.5%
Second Prior Year (2016-17)	4,559,587.80	6,064,096.33	75.2%
First Prior Year (2017-18)	4,757,253.69	5,845,082.45	81.4%
Historical Average Ratio:			78.0%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>74.0% to 82.0%</b>	<b>74.0% to 82.0%</b>	<b>74.0% to 82.0%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	4,920,636.00	6,392,494.00	77.0%	Met
1st Subsequent Year (2019-20)	5,027,043.00	6,171,901.00	81.5%	Met
2nd Subsequent Year (2020-21)	5,158,819.00	6,303,677.00	81.8%	Met

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

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

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

**Explanation:**  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	453,401.00	546,014.00	20.4%	Yes
1st Subsequent Year (2019-20)	453,401.00	546,014.00	20.4%	Yes
2nd Subsequent Year (2020-21)	453,401.00	546,014.00	20.4%	Yes

**Explanation:**  
(required if Yes)

Title I Revenue increased by \$60,000 and additional Revenue for Title IV was received that was not included in Original Budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	964,655.00	970,288.00	0.6%	No
1st Subsequent Year (2019-20)	763,099.00	863,172.00	13.1%	Yes
2nd Subsequent Year (2020-21)	763,099.00	863,172.00	13.1%	Yes

**Explanation:**  
(required if Yes)

One-time Mandated Cost revenue is removed in years 19/20 & 20/21.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	212,779.00	222,779.00	4.7%	No
1st Subsequent Year (2019-20)	212,779.00	222,779.00	4.7%	No
2nd Subsequent Year (2020-21)	212,779.00	222,779.00	4.7%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	603,540.00	630,868.00	4.5%	No
1st Subsequent Year (2019-20)	523,540.00	573,868.00	9.6%	Yes
2nd Subsequent Year (2020-21)	523,540.00	573,868.00	9.6%	Yes

**Explanation:**  
(required if Yes)

Reduction to expense is estimated relating to grant funds been exhausted.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	857,290.00	889,757.00	3.8%	No
1st Subsequent Year (2019-20)	807,290.00	839,757.00	4.0%	No
2nd Subsequent Year (2020-21)	807,290.00	839,757.00	4.0%	No

**Explanation:**  
(required if Yes)



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	1,630,835.00	1,739,081.00	6.6%	Not Met
1st Subsequent Year (2019-20)	1,429,279.00	1,631,965.00	14.2%	Not Met
2nd Subsequent Year (2020-21)	1,429,279.00	1,631,965.00	14.2%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	1,460,830.00	1,520,625.00	4.1%	Met
1st Subsequent Year (2019-20)	1,330,830.00	1,413,625.00	6.2%	Not Met
2nd Subsequent Year (2020-21)	1,330,830.00	1,413,625.00	6.2%	Not Met

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

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

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

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

Title I Revenue increased by \$60,000 and additional Revenue for Title IV was received that was not included in Original Budget.

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

One-time Mandated Cost revenue is removed in years 19/20 & 20/21.

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

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

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

Reduction to expense is estimated relating to grant funds been exhausted.

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)	[ ]		

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.1%	17.1%	15.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>6.4%</b>	<b>5.7%</b>	<b>5.0%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(492,265.00)	6,457,736.00	7.6%	Not Met
1st Subsequent Year (2019-20)	(209,282.00)	6,232,468.00	3.4%	Met
2nd Subsequent Year (2020-21)	(149,162.00)	6,364,244.00	2.3%	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

There are large one-time expenditures in the 18/19 budget relating to the stadium remodel that will be removed in subsequent years. \$170,000 There are also expenditures in 4-6s that may not be spent based on historical data, the savings will be updated at second interim and are approximately \$150,000.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2018-19)	989,549.00	Met
1st Subsequent Year (2019-20)	774,873.00	Met
2nd Subsequent Year (2020-21)	620,317.00	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	1,119,189.00	Met

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	586	586	586
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	8,264,292.00	8,036,087.00	8,167,863.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	8,264,292.00	8,036,087.00	8,167,863.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	330,571.68	321,443.48	326,714.52
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>330,571.68</b>	<b>321,443.48</b>	<b>326,714.52</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	969,703.00	755,027.00	600,471.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	611,588.00	617,588.00	623,588.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,581,291.00	1,372,615.00	1,224,059.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.13%	17.08%	14.99%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>330,571.68</b>	<b>321,443.48</b>	<b>326,714.52</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

---

---

**SUPPLEMENTAL INFORMATION**

---

---

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

MAA revenue and Mandated Cost are contingent upon reauthorization.

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(524,657.00)	(524,657.00)	0.0%	0.00	Met
1st Subsequent Year (2019-20)	(524,657.00)	(524,657.00)	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	(524,657.00)	(524,657.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
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

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)



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 general fund operational budget.

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund and Cafeteria Fund	General and Cafeteria	29,663

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
<b>TOTAL:</b>				29,663

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	25,866	29,663	29,663	29,663

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)
<b>Total Annual Payments:</b>	25,866	29,663	29,663	29,663
<b>Has total annual payment increased over prior year (2017-18)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

---

---

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

---

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase will be funded from General Fund ending balance.

---

---

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

---

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	2,328,527.00	2,328,527.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,328,527.00	2,328,527.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	May 14, 2018	May 14, 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)	190,752.00	190,752.00
1st Subsequent Year (2019-20)	190,752.00	190,752.00
2nd Subsequent Year (2020-21)	190,752.00	190,752.00
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)	137,105.00	137,105.00
1st Subsequent Year (2019-20)	89,721.00	89,721.00
2nd Subsequent Year (2020-21)	73,473.00	73,473.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	176,635.00	176,635.00
1st Subsequent Year (2019-20)	167,754.00	167,754.00
2nd Subsequent Year (2020-21)	178,162.00	178,162.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	14	14
1st Subsequent Year (2019-20)	9	9
2nd Subsequent Year (2020-21)	8	8

4. Comments:

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

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

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

No
----
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

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

n/a
-----

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

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	37.0	37.0	37.0	37.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

21,000
--------

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

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

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

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

If Yes, explain the nature of the new costs:


**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Certificated (Non-management) - Other**

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

---

---

---

---

---

---

---

---

---

---

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	31.4	30.1	30.1	30.1

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**

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

or

**Multiyear Agreement**

Total cost of salary settlement	<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"/>

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

Negotiations Not Settled

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

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



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

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

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

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

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

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

--	--	--

**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Classified (Non-management) - Other**

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

---

---

---

---

---

---

---

---

---

---

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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	8.5	7.5	8.5	8.5

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

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

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

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

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

**S9. Status of Other Funds**

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

---

---

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

---

---

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

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

No
----

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

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

---

---

---

---

---

---

---

---

---

---

### ADDITIONAL FISCAL INDICATORS

---

---

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

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

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

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

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

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

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

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

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

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

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

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

**Comments:**  
(optional)

---

---

### End of School District First Interim Criteria and Standards Review

---

---

**LCFF Calculator Universal Assumptions**

Biggs Unified (61408) - BIGGS USD 2018/

**Summary of Funding**

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Target Components:</b>					
COLA & Augmentation	1.56%	3.70%	2.57%	2.67%	3.42%
Base Grant	4,764,059	4,830,293	4,954,656	5,086,676	5,260,652
Grade Span Adjustment	138,941	145,732	149,489	153,433	158,691
Supplemental Grant	642,952	637,689	658,123	684,669	708,108
Concentration Grant	272,951	240,265	256,542	285,928	295,716
Add-ons	171,355	171,355	171,355	171,355	171,355
<b>Total Target</b>	<b>5,990,258</b>	<b>6,025,334</b>	<b>6,190,165</b>	<b>6,382,061</b>	<b>6,594,522</b>

**Transition Components:**

Target	\$ 5,990,258	\$ 6,025,334	\$ 6,190,165	\$ 6,382,061	\$ 6,594,522
Funded Based on Target Formula (PY P-2)	FALSE	FALSE	TRUE	TRUE	TRUE
Floor	5,837,555	5,794,380	6,025,332	5,942,366	5,942,366
<i>Remaining Need after Gap (informational only)</i>	87,092	-	-	-	-
Gap %	42.96644273%	100%	100%	100%	100%
Current Year Gap Funding	65,611	230,954	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 5,903,166</b>	<b>\$ 6,025,334</b>	<b>\$ 6,190,165</b>	<b>\$ 6,382,061</b>	<b>\$ 6,594,522</b>

**Components of LCFF By Object Code**

	2017-18	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 2,479,933	\$ 2,539,840	\$ 2,704,671	\$ 2,918,047	\$ 3,130,508
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	956,913	936,179	936,179	914,699	914,699
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	2,484,986	2,568,422	2,568,422	2,568,422	2,568,422
8096 - In-Lieu of Property Taxes	(18,666)	(19,107)	(19,107)	(19,107)	(19,107)
<i>Property Taxes net of in-lieu</i>	<i>2,466,320</i>	<i>2,549,315</i>	<i>2,549,315</i>	<i>2,549,315</i>	<i>2,549,315</i>
<b>TOTAL FUNDING</b>	<b>\$ 5,903,166</b>	<b>\$ 6,025,334</b>	<b>\$ 6,190,165</b>	<b>\$ 6,382,061</b>	<b>\$ 6,594,522</b>

<i>Basic Aid Status</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 5,903,166</b>	<b>\$ 6,025,334</b>	<b>\$ 6,190,165</b>	<b>\$ 6,382,061</b>	<b>\$ 6,594,522</b>

**EPA Details**

% of Adjusted Revenue Limit - Annual	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89051467%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 956,913	\$ 936,179	\$ 936,179	\$ 914,699	\$ 914,699
8012 - EPA, Current Year Receipt					
(P-2 plus Current Year Accrual)	956,913	936,179	936,179	914,699	914,699
8019 - EPA, Prior Year Adjustment					
(P-A less Prior Year Accrual)	3,964	-	-	(0)	(0)
Accrual (from Assumptions)	-	-	-	-	-

**LCFF Calculator Universal Assumptions**

Biggs Unified (61408) - BIGGS USD 2018/

**Summary of Student Population**

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Unduplicated Pupil Population</b>					
Enrollment	629	624	624	624	624
COE Enrollment	-	-	-	-	-
<i>Total Enrollment</i>	<u>629</u>	<u>624</u>	<u>624</u>	<u>624</u>	<u>624</u>
Unduplicated Pupil Count	399	412	412	412	412
COE Unduplicated Pupil Count	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<u>399</u>	<u>412</u>	<u>412</u>	<u>412</u>	<u>412</u>
Rolling %, Supplemental Grant	66.2500%	64.7600%	65.1600%	66.0300%	66.0300%
Rolling %, Concentration Grant	66.2500%	64.7600%	65.1600%	66.0300%	66.0300%

**FUNDED ADA**

<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	185.75	187.80	187.80	187.80	187.80
Grades 4-6	112.72	115.10	115.10	115.10	115.10
Grades 7-8	98.35	79.97	79.97	79.97	79.97
Grades 9-12	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<u><b>396.82</b></u>	<u><b>382.87</b></u>	<u><b>382.87</b></u>	<u><b>382.87</b></u>	<u><b>382.87</b></u>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	203.05	203.05	203.05	203.05	203.05
<b>Total Necessary Small School ADA</b>	<u><b>203.05</b></u>	<u><b>203.05</b></u>	<u><b>203.05</b></u>	<u><b>203.05</b></u>	<u><b>203.05</b></u>
<b>Total Funded ADA</b>	<u><b>599.87</b></u>	<u><b>585.92</b></u>	<u><b>585.92</b></u>	<u><b>585.92</b></u>	<u><b>585.92</b></u>
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3	187.80	187.80	187.80	187.80	187.80
Grades 4-6	115.10	115.10	115.10	115.10	115.10
Grades 7-8	79.97	79.97	79.97	79.97	79.97
Grades 9-12	203.05	203.05	203.05	203.05	203.05
<b>Total Actual ADA</b>	<u><b>585.92</b></u>	<u><b>585.92</b></u>	<u><b>585.92</b></u>	<u><b>585.92</b></u>	<u><b>585.92</b></u>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	13.95	-	-	-	-

**LCAP Percentage to Increase or Improve**

Services	2017-18	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concent \$	915,903 \$	877,954 \$	914,665 \$	970,597 \$	1,003,824
Current year Percentage to Increase or Improve \$	19.02%	17.64%	17.92%	18.52%	18.52%

# Biggs Unified School District

PROJECTED MULTI-YEAR BUDGETS - RESTRICTED

Budget Model Assumptions

## 2018/19 First Interim Budget Report

AS BASELINE DATA

28-Nov-18

	<u>2018-2019 Budget</u>	<u>2019-2020 Estimate</u>	<u>2020-2021 Estimate</u>	<u>2018-2019 Income</u>
<b>INCOME</b>				
8000 Revenue Limit Sources	-	-	-	
8100-8299 Federal Revenues	539,239	539,239	539,239	
8300-8500 Other State Revenues	735,048	735,048	735,048	
8600-8700 Other Local Revenues	0	0	0	
<b>REVENUE BEFORE ADJUSTMENTS</b>	1,274,287	1,274,287	1,274,287	
<b>Adjustments to Income</b> <u>2018-2019</u>				
<b>Adjustments to Income</b> <u>2019-2020</u>				<u>2019-2020 Income</u>
Increased Contribution		0	0	
Reduction to Title I and Title II		0	0	
Increase in REAP from Title II loss		0	0	
<b>Adjustments to Income</b> <u>2020-2021</u>				<u>2020-2021 Income</u>
Reduction to Prop 39 Funding				
<b>TOTAL PROJECTED REVENUE</b>	1,274,287	1,274,287	1,274,287	
<b>EXPENSES</b>				
1000 - Certificated Salaries	438,498	438,498	438,498	
2000 - Classified Salaries	308,829	308,829	308,829	
3000 - Benefits	441,711	441,711	441,711	
4000-6000 Books, Supplies, Etc.	361,647	361,647	361,647	
7100-7200, 7400-7499 Other Outgo	190,109	190,109	190,109	
7300-7399 Indirect Costs	65,762	65,762	65,762	
Sub-total Expenses	1,806,556	1,806,556	1,806,556	
7600-8900 Transfers In/Out	0	0	0	
8980-8999 Contributions	524,657	524,657	524,657	
<b>TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS</b>	1,281,899	1,281,899	1,281,899	
<b>Adjustments to Expenses</b> <u>2018-2019</u>				
<b>Adjustments to Expenses</b> <u>2019-2020</u>				<u>2019-2020 Expenses</u>
Reduction to College Readiness Grant Exp		(7,612)	(7,612)	
Step/Column Increment - 3.0% of Certificated		0	0	Step and column are in Unrestricted
Step/Column Increment - 5.0% of Classified		0	0	
<b>Adjustments to Expenses</b> <u>2020-2021</u>				<u>2020-2021 Expenses</u>
Step/Column Increment - 3.0% of Certificated			0	Step and column are in Unrestricted
Step/Column Increment - 5.0% of Classified			0	
<b>TOTAL PROJECTED EXPENSES</b>	1,281,899	1,274,287	1,274,287	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	(7,612)	0	0	
<b>BEGINNING BALANCE (Prop 39 College Ready)</b>	27,458	19,846	19,846	
<b>PROJECTED ENDING BALANCE Prop 39</b>	19,846	19,846	19,846	
Less: Projected Restricted Balance	0	0	0	
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0	
<b>PROJECTED UNRESTRICTED RESERVES</b>	19,846	19,846	19,846	
<b>TOTAL RESERVES AS PERCENT OF OUTGO</b>	1.55%	1.56%	1.56%	

**POTENTIAL VARIABLES**

- > Projected ADA could be up or down from estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums have been decreasing
- > Health Care Reform Implementation 2015
- > GAP funding and NSS uncertain beyond 16/17
- > PERS & STRS Increases

**Biggs Unified School District**

PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED

Budget Model Assumptions

**2018/19 First Interim Budget Report**

AS BASELINE DATA

28-Nov-18

	<b>2018-2019 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Estimate</b>	<b>2018-2019 Income</b>
<b>INCOME</b>				Projected COLA for 18-19 is 3.00%
8000 LCFF Revenue	6,025,334	6,025,334	6,025,334	
8100-8200 Federal Revenues	6,775	6,775	6,775	
8300-8500 Other State Revenues	235,240	235,240	235,240	
8600-8700 Other Local Revenues	222,779	222,779	222,779	
<b>REVENUE BEFORE ADJUSTMENTS</b>	6,490,128	6,490,128	6,490,128	
<b>Adjustments to Income</b> <b>2018-2019</b>				
<b>Adjustments to Income</b> <b>2019-2020</b>				<b>2019-2020</b> Projected COLA for 19-20 is 2.57% ADA Funding Projected at 586, based on estimate
<b>LCFF COLA ADJUSTMENT</b> <b>Reduction to One-time MC revenue</b>		164,831 (107,835)	164,831 (107,835)	
<b>Adjustments to Income</b> <b>2020-2021</b>				<b>2020-2021</b> <b>Income</b> Projected COLA for 19-20 is 2.67% ADA Funding Projected at 586, based on estimate
<b>LCFF COLA ADJUSTMENT</b> <b>Transfer in from Fund 17</b>			191,896 -	
<b>TOTAL PROJECTED REVENUE</b>	6,490,128	6,547,124	6,739,020	
<b>EXPENSES</b>				
1000 Certificated Salaries	2,475,042	2,475,042	2,475,042	
2000 Classified Salaries	1,064,972	1,064,972	1,064,972	
3000 Benefits	1,380,622	1,380,622	1,380,622	
4000-6000 Books, Supplies, Etc.	1,553,540	1,553,540	1,553,540	
7100-7200 Other Outgo	0	0	0	
7300-7399 Indirect Costs	(81,682)	(81,682)	(81,682)	
Sub-total Expenses	6,392,494	6,392,494	6,392,494	
7600-8900 Transfers In/Out	65,242	65,242	65,242	
8980-8999 Contributions	524,657	524,657	524,657	
<b>TOTAL EXPENSES/TRANSFERS</b>	6,982,393	6,982,393	6,982,393	
<b>BEFORE ADJUSTMENTS</b>				
<b>Adjustments to Expenses</b> <b>2018-2019</b>				<b>2018-2019</b> <b>Expenses</b> PERS rate is 18.062% STRS rate is 16.28%
<b>Adjustments to Expenses</b> <b>2019-2020</b>				<b>2019-2020</b> <b>Expenses</b> PERS rate is 20.8% STRS rate is 18.13%
Step/Column Increment - 3.0% of Certificated		21,823	21,823	
Step/Column Increment - 5.0% of Classified		27,136	27,136	
Step/Column Increment -4.5% of Admin/Conf		14,209	14,209	
Increase in STRS rate 1.85%		54,304	54,304	
Increase in PERS rate 2.169%		35,817	35,817	
<b>Retiree benefit reduction (4)</b>		(46,883)	(46,883)	
<b>Reduction to 6000 Bleacher payments from Insurance Rev</b>		(170,000)	(170,000)	
<b>Historical Trend unspent in objects 4-6</b>		(157,000)	(157,000)	
<b>Adjustments to Expenses</b> <b>2020-2021</b>				<b>2020-2021</b> <b>Expenses</b> PERS rate is 23.5% STRS rate is 19.1%
Step/Column Increment - 3.0% of Certificated			21,823	
Step/Column Increment - 5.0% of Classified			27,136	
Step/Column Increment -4.5% of Admin/Conf			10,209	
Increase in STRS rate 1.85%			54,708	
Increase in PERS rate 2.30%			34,134	
<b>Retiree benefit reduction (1.5)</b>			(16,233)	
<b>TOTAL PROJECTED EXPENSES</b>	6,982,393	6,761,800	6,893,576	



**Biggs Unified School District**

PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED

**Budget Model Assumptions**

**2018/19 First Interim Budget Report**

**AS BASELINE DATA**

28-Nov-18

<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>			
	(492,265)	(214,676)	(154,556)
<b>BEGINNING BALANCE</b>	1,461,968	969,703	755,027
<b>AUDIT ADJUSTMENTS</b>			
<b>PROJECTED ENDING BALANCE</b>	969,703	755,027	600,471
Less: Projected Restricted Balance	0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0
<b>PROJECTED UNRESTRICTED RESERVES</b>	969,703	755,027	600,471
<b>TOTAL RESERVES AS PERCENT OF OUTGO</b>	13.89%	11.17%	8.71%
<b>REQUIRED RESERVE - 4% Board Policy 8%</b>			
8.00%	661,143	642,887	653,429
4.00%	330,572	321,443	326,715
18/19 Fund 20 Transfer In			
<b>OTHER FUNDS USED TO MEET REQUIRED RESERVE</b>	611,588	617,588	623,588
<b>AMOUNT ABOVE OR (BELOW) 8% BOARD RESERVE</b>	920,148	729,729	570,630

**POTENTIAL VARIABLES**

- > Projected ADA could be up or down from estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums have been decreasing
- > Health Care Reform Implementation 2015
- > Unpredictable increases in gas/electric/fuel bills
- > PERS & STRS Increases

8% Board Requirement

Meets State requirement of 4%

Fund 17 Reserve percent

7.40%

7.69%

7.63%

18/19 Fund 20 Balance \$509,912

**Biggs Unified School District**

PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED & RESTRICTED

Budget Model Assumptions

**2018/19 First Interim Budget Report**

AS BASELINE DATA

28-Nov-18

	<b>2018-2019 Budget</b>	<b>2019-2020 Estimate</b>	<b>2020-2021 Estimate</b>	
<b>INCOME</b>				<b>2018-2019</b>
8000 LCFF Revenue	6,025,334	6,025,334	6,025,334	<b>Income</b> Projected COLA for 18-19 is 3.00% ADA LCFF Funded 586
8100-8200 Federal Revenues	546,014	546,014	546,014	
8300-8500 Other State Revenues	970,288	970,288	970,288	
8600-8700 Other Local Revenues	222,779	222,779	222,779	
<b>REVENUE BEFORE ADJUSTMENTS</b>	7,764,415	7,764,415	7,764,415	
<b>Adjustments to Income</b>	<b>2018-2019</b>			
<b>Adjustments to Income</b>	<b>2019-2020</b>			<b>2019-2020</b>
<b>LCFF COLA ADJUSTMENT</b> Reduction to One-time MC revenue		164,831 (107,835)	164,831 (107,835)	Projected COLA for 19-20 is 2.57% ADA Funding Projected at 586, based on estimate
<b>Adjustments to Income</b>	<b>2020-2021</b>			<b>2020-2021</b>
<b>LCFF GAP ADJUSTMENT - NSS</b> Transfer in from Fund 17			191,896 -	<b>Income</b> Projected COLA for 19-20 is 2.67% ADA Funding Projected at 586, based on estimate
<b>TOTAL PROJECTED REVENUE</b>	7,764,415	7,821,411	8,013,307	
<b>EXPENSES</b>				
1000 Certificated Salaries	2,913,540	2,913,540	2,913,540	
2000 Classified Salaries	1,373,801	1,373,801	1,373,801	
3000 Benefits	1,822,333	1,822,333	1,822,333	
4000-6000 Books, Supplies, Etc.	1,915,187	1,915,187	1,915,187	
7100-7200 Other Outgo	190,109	190,109	190,109	
7300-7399 Indirect Costs	(15,920)	(15,920)	(15,920)	
Sub-total Expenses	8,199,050	8,199,050	8,199,050	
7600-8900 Transfers In/Out	65,242	65,242	65,242	
8980-8999 Contributions	0	0	0	
<b>TOTAL EXPENSES/TRANSFERS</b>	8,264,292	8,264,292	8,264,292	
<b>BEFORE ADJUSTMENTS</b>				
<b>Adjustments to Expenses</b>	<b>2018-2019</b>			<b>2018-2019</b>
<b>Adjustments to Expenses</b>	<b>2019-2020</b>			<b>Expenses</b> PERS rate is 18.062% STRS rate is 16.28%
Step/Column Increment - 3.0% of Certificated		21,823	21,823	<b>2019-2020</b>
Step/Column Increment - 5.0% of Classified		27,136	27,136	<b>Expenses</b> PERS rate is 20.8% STRS rate is 18.13%
Step/Column Increment -4.5% of Admin/Conf		14,209	14,209	
Increase in STRS rate 1.85%		54,304	54,304	
Increase in PERS rate 2.169%		35,817	35,817	
Retiree benefit reduction (4)		(46,883)	(46,883)	
Reduction to 6000 Bleacher payments from Insurance Rev		(170,000)	(170,000)	
Historical Trend unspent in objects 4-6		(157,000)	(157,000)	
Reduction to College Readiness Grant Exp		(7,611)	(7,612)	
<b>Adjustments to Expenses</b>	<b>2020-2021</b>			<b>2020-2021</b>
Step/Column Increment - 3.0% of Certificated			21,823	<b>Expenses</b> PERS rate is 23.5% STRS rate is 19.1%
Step/Column Increment - 5.0% of Classified			27,136	
Step/Column Increment -4.5% of Admin/Conf			10,209	
Increase in STRS rate 1.85%			54,708	
Increase in PERS rate 2.30%			34,134	
Retiree benefit reduction (1.5)			(16,233)	
<b>TOTAL PROJECTED EXPENSES</b>	8,264,292	8,036,087	8,167,863	

**Biggs Unified School District**

**PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED & RESTRICTED**

**Budget Model Assumptions**

**2018/19 First Interim Budget Report**

**AS BASELINE DATA**

28-Nov-18

<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>				
		(499,877)	(214,676)	(154,556)
<b>BEGINNING BALANCE</b>		1,489,426	989,549	774,873
<b>AUDIT ADJUSTMENTS</b>				
<b>PROJECTED ENDING BALANCE</b>		989,549	774,873	620,317
Less: Projected Restricted Balance		0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury			0	0
<b>PROJECTED UNRESTRICTED RESERVES</b>		989,549	774,873	620,317
<b>TOTAL RESERVES AS PERCENT OF OUTGO</b>		11.97%	9.64%	7.59%
<b>REQUIRED RESERVE - 4% Board Policy 8%</b>				
8.00%	661,143	642,887	653,429	
4.00%	330,572	321,443	326,715	
18/19 Fund 20 Transfer In				
<b>OTHER FUNDS USED TO MEET REQUIRED RESERVE</b>	611,588	617,588	623,588	
<b>AMOUNT ABOVE OR (BELOW) BOARD RESERVE</b>		939,994	749,575	590,476

**POTENTIAL VARIABLES**

- > Projected ADA could be up or down from estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums have been decreasing
- > Health Care Reform Implementation 2015
- > Unpredictable increases in gas/electric/fuel bills
- > PERS & STRS Increases

8% Board Requirement

Meets State requirement of 4%

Fund 17 Reserve percent

7.40%

7.69%

7.63%

18/19 Fund 20 Balance \$509,912

**BIGGS UNIFIED SCHOOL DISTRICT  
2018/2019 FIRST INTERIM BUDGET  
UNRESTRICTED GENERAL FUND**

Below are revenue and expense projections for the 18/19 First Interim Budget Unrestricted General Fund as reported in SACS, MYP and adopted on December 17, 2018 with narratives for changes.

**REVENUES**

- 18/19 1<sup>st</sup> Interim Budget projected Ending Fund Balance MYP \$ 969,703
- 17/18 Unaudited Actuals Ending Balance \$1,461,968

❖ *Estimated change in fund balance from 17/18 to 18/19*  
-\$492,265

- 1<sup>st</sup> Interim Budget

	<u>18/19 OR</u>	<u>18/19 1<sup>st</sup> Int Budget</u>
✓ LCFF Sources 8000	\$5,941,697	6,025,334
✓ Federal Revenues 8100-8200	\$ 0	6,775
✓ Other State Revenue 8300-8500	\$ 324,315	235,240
✓ Other Local Revenue 8600-8700	\$ 212,779	222,779
 <b>TOTAL UNRESTRICTED</b>	 <b><u>\$6,478,791</u></b>	 <b><u>6,490,128</u></b>

❖ *Change from 18/19 OR*  
+11,337

+83,637 LCFF, +6,775 Federal MAA, -89,075 Other State One-time MC,  
+10,000 Interest Income

## EXPENDITURES

- **1<sup>st</sup> Interim Budget**

	<u>18/19 OR</u>	<u>18/19 1<sup>st</sup> Int Bud</u>
✓ <b>Certificated Salaries</b>	\$2,451,252	2,475,042
✓ <b>Classified Salaries</b>	\$1,035,279	1,064,972
✓ <b>Benefits</b>	\$1,361,092	1,380,622
✓ <b>Books &amp;Supplies 4000-6000</b>	\$1,524,220	1,553,540
✓ <b>Other Outgo 7100-7200</b>	0	0
✓ <b>Indirect/Direct Support 7300-7399</b>	(\$ -64,730)	(-81,682)
✓		
<b>SUBTOTAL EXPENSES</b>	<b>\$6,307,113</b>	<b>6,392,494</b>
✓ <b>Transfers In/Out</b>	\$ 88,835	65,242
✓ <b>Contributions</b>	\$ 524,657	524,657
<b>TOTAL EXPENSES</b>	<b><u>\$6,920,605</u></b>	<b><u>6,982,393</u></b>

❖ *Change from 18/19 OR*  
*+61,788*

*Increase in Salaries for added steps and position*

*Increase in benefits is related to added salaries*

*Increase in books/supplies from budgeted facility, LCAP and grant expenditures*

*Decrease to transfers out is for Cafeteria, due to beginning balance from transfer in*

- **MYP Assumptions**

18/19 Adjustments to Income:

- - None

18/19 Adjustments to Expenses:

- - None

**19/20 Adjustments to Income:**

- + \$164,831  
LCFF COLA adjustment 2.57%
- - \$107,835  
Mandated Cost One-time revenue

**19/20 Adjustments to Expenses:**

- +\$63,168  
Estimated increase for step and column (Certificated, Classified, Conf/Admin)
- +\$54,304  
Increased contribution for STRS 1.85%
- +\$35,817  
Increased contribution for PERS 2.169%
- -\$46,883 (4)  
Retiree benefits savings
- -\$170,000  
Reduction to – 6000 for Bleacher payments
- -\$157,000  
Reduction to 4000 - 6000 Onetime Exp (MC & Local Revenue)

**20/21 Adjustments to Income:**

- + \$164,831 (19/20)  
LCFF COLA adjustment 2.57%
- - \$107,835  
Mandated Cost One-time revenue
- +\$191,896  
LCFF COLA adjustment 2.67%

## **20/21 Adjustments to Expenses:**

- **+\$122,336 (2 YEARS )**  
**Estimated increase for step and column (Certificated, Classified, Conf/Admin)**
- **+\$54,304**  
**Increased contribution for STRS 1.85% (19/20)**
- **+\$35,817**  
**Increased contribution for PERS 2.169% (19/20)**
- **-\$46,883 (4) (19/20)**  
**Retiree benefits savings**
- **-\$170,000 (19/20)**  
**Reduction to – 6000 for Bleacher payments**
- **-\$157,000 (19/20)**  
**Reduction to 4000 - 6000 Onetime Exp (MC & Local Revenue)**
- **+\$54,708**  
**Increased contribution for STRS 1.85%**
- **+\$34,134**  
**Increased contribution for PERS 2.30%**
- **-\$16,233**  
**Retiree benefits savings (1.5)**

District: Biggs Unified School District  
 Projected Cash Flow Report  
 Year: 2018/19  
 Budget Used: 2018/19 First Interim Budget

12/1/2018

Object	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	VARIANCE
<b>A. BEGINNING CASH</b>	9110	\$1,618,065	\$1,765,861	\$1,525,551	\$1,646,617	\$1,047,821	\$2,445,879	\$1,934,992	\$1,476,121	\$1,393,444	\$1,957,636	\$1,340,805	\$0	CHECKS
<b>B. REVENUES</b>														
PY Adjust	8019		0											
Property Tax	8020-8079					1,497,448	2,157	10,287	0	1,185,441	(304,130)	0	2,568,422	
State Aid LCOFF	8010-8019	396,327	396,327	396,327	396,327	0	158,531	179,668	179,668	179,668	179,668	77,329	2,539,840	
EPA	8012	0	0	259,969	0	259,969	0	0	268,574	0	0	147,667	936,179	
Federal Revenues	8100-8299	0	0	0	35,520	0	89,553	0	173,003	0	148,620	21,675	546,014	
Other State Revenues	8300-8599	9,023	80,454	62,215	16,241	262,489	55,771	22,087	0	57,862	231,684	158,610	970,287	
Other Local Revenues	8600-8799	21,439	67,742	39,100	17,164	34,286	7,390	9,297	0	0	19,536	0	222,779	
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	
In Lieu	8096	0	(2,220)	(2,293)	(1,529)	(1,529)	(1,529)	(1,529)	(1,529)	(1,529)	(1,529)	(2,362)	(19,107)	
<b>TOTAL REVENUES</b>		426,789	542,303	755,318	640,943	2,052,663	311,872	219,810	619,716	1,421,442	273,849	402,919	7,764,415	0
<b>C. EXPENSES</b>														
Salaries	1000-2999	119,458	377,156	267,885	328,777	371,284	445,026	409,870	410,299	414,586	400,438	370,422	4,287,341	
Employee Benefits	3000-3999	33,583	135,764	261,469	196,359	157,267	166,197	164,192	171,299	161,641	168,748	53,284	1,822,333	
Supplies and Services	4000-5999	125,953	269,693	104,898	110,687	102,946	106,596	104,619	113,591	142,635	138,681	85,368	1,520,625	
Capital Outlays	6000-6599	0	0	0	0	24,108	0	0	0	131,468	177,908	0	394,562	
Other Outgo	7000-7499	0	0	0	0	0	104,940	0	7,205	6,920	4,905	66,140	190,110	
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	65,242	65,242	
All Other Financing Expense	7630-7699	0	0	0	0	0	0	0	0	0	0	(15,920)	(15,920)	
<b>TOTAL EXPENSES</b>		278,993	782,613	634,252	635,823	655,605	822,759	678,681	702,394	857,249	890,680	624,535	8,264,292	0
<b>D. NET CHANGE (=B-C)</b>		147,795	(240,310)	121,066	5,120	1,397,058	(510,887)	(458,871)	(82,678)	564,192	(616,831)	(221,616)	(499,877)	0
<b>E. ENDING CASH (=A+D)</b>		\$1,765,861	\$1,525,551	\$1,646,617	\$1,651,737	\$2,444,878	\$1,934,992	\$1,476,121	\$1,393,444	\$1,957,636	\$1,340,805	\$1,119,189		0

Fund 17 \$ 611,588  
 Est. 6/30/19

Actual to date