

# Liberty Union High School District

## Second Interim Financial Report 2018-2019



Board Meeting March 13, 2019

**LIBERTY UNION HIGH SCHOOL DISTRICT**  
**20 Oak Street**  
**Brentwood, California 94513**

**BOARD AGENDA ITEM**

**SECTION:** Administrative Action

**Board Meeting Date:** March 13, 2019

**ISSUE:** Consider Approval of the 2018-19 Second Interim Report

**ANALYSIS:** As per Education Code 42130 each school district shall submit two reports to the governing board during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31. The second report shall cover the period ending January 31. Both reports shall be approved by the district governing board no later than 45 days after the close of the period being reported. Each report shall be in a format or on forms prescribed by the Superintendent of Public Instruction, and shall be based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Section 33127.

The attached Second Interim is submitted in response to this requirement and reflects a positive certification for the current as well as the two subsequent years.

**FISCAL IMPACT:** None

**RECOMMENDATION:** Approval

Originating Department: Business Department

Submitted/Recommended by: Liz Robbins  
Name

Chief Business Officer  
Title

Approved for Submission to the Governing Board:

  
Eric L. Volta, Superintendent

3/7/2019  
Date

ITEM No.  
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# Liberty Union High School District 2018-19 Second Interim Financial Report

March 13, 2019



2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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## Agenda

- Report Purpose & Interim Information
- Enrollment & ADA Information
- Revenues and Expenditures
- Multi-Year Assumptions and Projections
- Other Funds
- Certification and Next Steps

2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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## Report Purpose

- Detail changes of 2018-19 adopted budget in accordance with the State Adopted Criteria and Standards
- Communicate the overall financial condition of the District to the Governing Board, County Office of Education, State and the community for the fiscal period ended January 31, 2019
- Included in the Projected column is budget adjustments for fiscal period ending February 28, 2019

2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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## Second Interim 2018-19

- Based on School Services dashboard and County Office of Education (COE) recommendations
- Period ending January 31, 2019 and February 28, 2019 Projections
- Due to COE by March 15, 2019
- Approval of budget adjustments for period of July 1, 2018 – February 28, 2019
- October CALPADS Enrollment 8,320 (increase of 101 from 17-18)
- ADA estimated at 7,868\*
  - increase of 77.9 from 2017-18 P-2
  - increase from Original Budget of 61.2 ADA
  - increase of \$1,118,958 in 2018-19 LCFF revenue
- LCFF 2018-19 gap funding @ 100%, COLA increase 0.71%
- ADA Multi –Year Projection – 7,898\* for 2019-20 and 7,928\* for 2020-21
- Decrease in to CTEIG revenue in the amount of \$450,000 for 2019-20 and ongoing
- Positive Certification

\*(includes NPS and COE)

2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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## LCFF/LCAP Base (Core) vs Supplemental

### Base (Core) Grant

- Generated by all students and can be spent to benefit all students

### Supplemental Grant

- Generated by unduplicated number of English Learners, students from poverty, Homeless and students in foster care
- Intended to provide additional resources primarily for the benefit of the students that generate them
- LUHSD % of participation is 31.01% for 2018-19

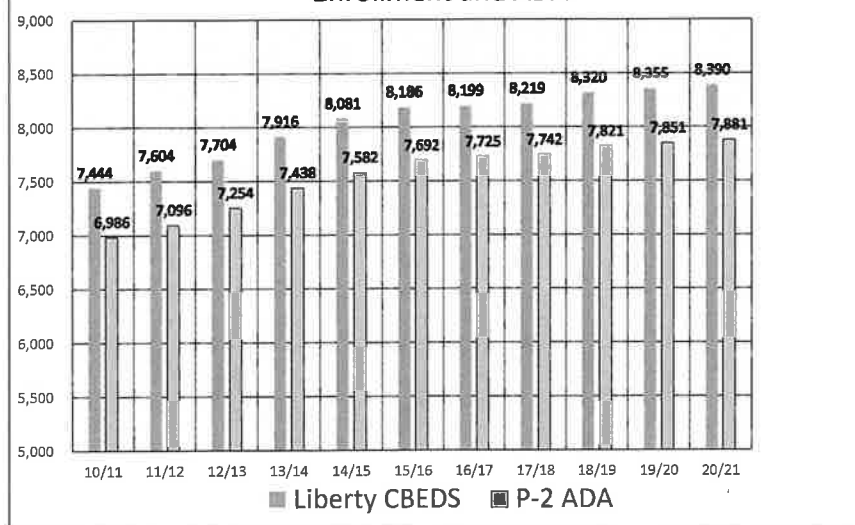
	15-16	16-17	17-18	18-19	19-20	20-21
Single Year Unduplicated Pupil Percentage	30.55%	30.72%	31.82%	30.49%	30.36%	30.24%
Unduplicated Pupil Percentage (%) - 3yr avg	30.60%	30.62%	31.03%	31.01%	30.89%	30.36%

- Supplemental funding for 2018-19 \$4,474,892

2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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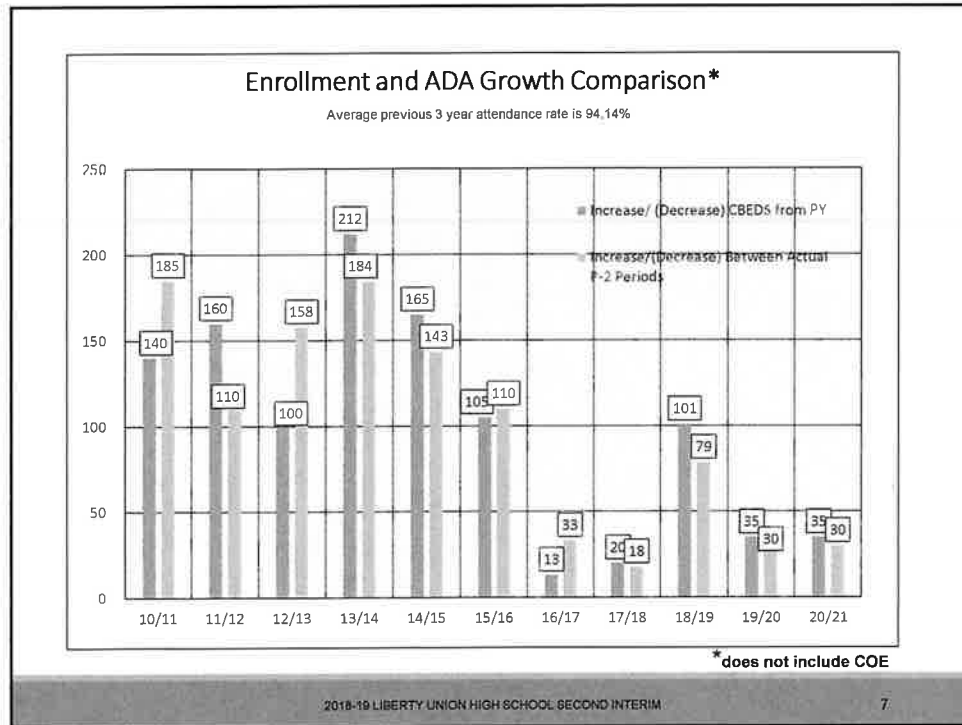
### Enrollment and ADA



\*does not include COE

2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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2018-19 Second Interim General Fund Revenue & Expenditures				
	2018-19 Original Budget	2018-19 Second Interim	Difference	%
Local Control Funding Revenue includes EPA	\$77,465,872	\$78,584,830	\$1,118,958	1.44%
Federal Revenues	2,268,434	2,374,449	106,014	4.67%
Other State Revenues	9,685,385	8,945,233	(740,152)	-7.64%
Other Local Revenues	3,653,123	4,370,074	716,951	19.63%
<b>TOTAL REVENUES</b>	<b>\$93,072,814</b>	<b>\$94,274,586</b>	<b>\$1,201,772</b>	<b>1.29%</b>
Certificated Salaries	\$38,367,014	\$38,677,337	\$310,323	0.81%
Classified Salaries	10,336,101	10,543,747	207,646	2.01%
Employee Benefits	23,262,641	23,020,123	(242,518)	-1.04%
Books and Supplies	5,025,247	5,204,841	179,594	3.57%
Services & Other Operating Expenses	11,109,645	12,357,340	1,247,695	11.23%
Capital Outlay	379,396	328,211	(51,185)	-13.49%
Other Outgo	3,842,084	4,162,084	320,000	8.33%
Direct Support/Indirect Costs	(40,000)	(50,000)	(10,000)	0
<b>TOTAL EXPENDITURES</b>	<b>\$92,282,129</b>	<b>\$94,243,683</b>	<b>\$1,961,554</b>	<b>2.13%</b>

2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM 8

Notes to changes in Revenue and Expenditures	
<b>Revenue Changes</b>  <b>Total Increase</b> <b>\$1.2M</b>	<ul style="list-style-type: none"> <li>• <b>Increases</b> <ul style="list-style-type: none"> <li>• LCFF &amp; ADA Increases \$1.12M</li> <li>• Title I, III, IV \$106K</li> <li>• New Rev – Low Performing &amp; CSEA PD \$393K</li> <li>• CTEIG &amp; Other State \$87K</li> <li>• RDA and Interest Income \$645K</li> <li>• Other Local revenue \$72K</li> </ul> </li> <li>• <b>Decreases</b> <ul style="list-style-type: none"> <li>• Reduce One Time State (\$1.22M)</li> </ul> </li> </ul>
<b>Expenditure Changes</b>  <b>Total Increase</b> <b>\$1.96M</b>	<ul style="list-style-type: none"> <li>• <b>Increases</b> <ul style="list-style-type: none"> <li>• Salaries, Benefits &amp; Other Employer Costs \$275K</li> <li>• Textbooks &amp; Technology \$180K</li> <li>• One Time, Supplemental, Safety &amp; Title I \$269K</li> <li>• SPED &amp; MAA \$540K</li> <li>• Insurance, Utilities and Clean Energy \$346</li> <li>• College Readiness &amp; CSEA PD Block Grant \$93K</li> <li>• Special Ed COE Services and Indirect Cost adjustment \$310K</li> </ul> </li> <li>• <b>Decreases</b> <ul style="list-style-type: none"> <li>• Capital Outlay One time (\$51)</li> </ul> </li> </ul>
<b>Change in Fund Balance</b>  <b>(\$759,783)</b>	<ul style="list-style-type: none"> <li>• <b>Total Change in Fund Balance (\$759,783)</b></li> </ul>

2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

2018-19 Second Interim General Fund Summary			
	2018-19 Original Budget	2018-19 Second Interim	Difference
<b>TOTAL REVENUES</b>	<b>\$93,072,814</b>	<b>\$94,274,586</b>	<b>\$1,201,772</b>
<b>TOTAL EXPENDITURES</b>	<b>\$92,282,129</b>	<b>\$94,243,683</b>	<b>\$1,961,554</b>
Net increase (decrease) in Fund Balance	\$790,686	\$30,903	(\$759,783)
Transfers In/Out	\$ (2,500,000)	\$ (1,818,797)	\$ 681,203
<u>NET INCREASE/&lt;DECREASE&gt;</u>	<u>(\$1,709,314)</u>	<u>(\$1,787,894)</u>	<u>(\$78,580)</u>
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$10,605,013	\$12,154,171	\$ 1,549,157
Ending Balance, June 30	<b>\$8,895,699</b>	<b>\$10,366,277</b>	<b>\$1,470,578</b>

2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM

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Multi-Year Projection Assumptions 2018-2019 Second Interim Budget	2018-19	2019-20	2020-21
Enrollment (Estimated- LUHSD, COE & NPS)	8,370	8,405	8,440
ADA Estimated- LUHSD, COE & NPS)	7,868	7,898	7,928
Statutory COLA on Base Grant	3.70%	3.46%	2.86%
LCFF Gap Funding estimates (100% in 18-19)	100%	COLA	COLA
California Lottery Unrestricted per ADA/ Budgeted Total Revenue	\$151 PER ADA \$1,207,158	\$151 PER ADA \$1,207,158	\$151 PER ADA \$1,207,158
California Lottery Restricted per ADA/ Budgeted Total Revenue	\$53 PER ADA \$463,224	\$53 PER ADA \$463,224	\$53 PER ADA \$463,224
One Time Revenue- Unrestricted \$184/ADA	\$1,424,590	\$0.00	\$0.00
Certificated Step & Column Increase est.	N/A	1.60%	1.60%
Classified Step & Column Increase est.	N/A	0.80%	1.00%
STRS Employer Contribution Rates (+1.86%, +0.82%, +1.00%)	16.28%	17.10%	18.10%
PERS Employer Contribution Rates (+2.531%, +2.538%, +2.70%)	18.062%	20.70%	23.40%
Staffing Certificated/Classified FTE Increases/(Decreases)	N/A	6 FTE certificated/ 6 FTE classified Para Or 9 Para's	1 FTE certificated/ 0 FTE classified Para
2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM			
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2018-19 Second Interim MYP	Object Code	Second Interim Budget 2018-19	Year 1 2019-20	Year 2 2020-21
<b>Revenues</b>				
LCFF Revenue Sources	8010 - 8099	\$78,584,830	\$81,554,463	\$84,082,518
Federal Revenues	8100 - 8199	\$2,374,449	\$2,400,566	\$2,458,661
Other State Revenues	8300 - 8599	\$8,945,233	\$6,783,179	\$6,942,789
Other Local Revenues	8600 - 8799	\$4,370,074	\$4,370,074	\$4,370,074
<b>Total Revenues</b>		<b>\$94,274,586</b>	<b>\$95,108,284</b>	<b>\$97,856,042</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$38,677,337	\$40,142,965	\$41,419,392
Classified Salaries	2000 - 2999	\$10,543,747	\$10,985,728	\$11,086,579
Employee Benefits	3000 - 3999	\$28,020,123	\$24,200,049	\$25,325,142
Books and Supplies	4000 - 4999	\$5,204,841	\$3,225,098	\$3,315,037
Services and Other Operating	5000 - 5999	\$12,357,340	\$12,577,958	\$12,931,631
Capital Outlay	6000 - 6900	\$328,311	\$105,311	\$65,211
Other Outgo	7000 - 7299	\$4,162,084	\$4,339,085	\$4,339,085
Direct Support/Indirect Cost	7300 - 7399	(\$50,000)	(\$38,243)	(\$36,243)
<b>Total Expenditures</b>		<b>\$94,243,683</b>	<b>\$95,537,851</b>	<b>\$98,443,834</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>\$30,903</b>	<b>(\$429,567)</b>	<b>(\$587,792)</b>
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8900 - 8929	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	(\$1,818,797)	(\$500,000)	(\$500,000)
All Other Financing Sources	8930 - 8979	\$0	\$0	\$0
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$1,787,894)</b>	<b>(\$929,567)</b>	<b>(\$1,087,792)</b>
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$12,154,171	\$10,366,277	\$9,436,710
<b>Ending Fund Balance</b>		<b>\$10,366,277</b>	<b>\$9,436,710</b>	<b>\$8,348,918</b>
<b>Components of Ending Fund Balance</b>				
Revolving Cash	9711	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759	\$4,538,752	\$3,950,110	\$3,358,588
Locally Restricted Programs & One time	9790	\$250,000	\$200,000	\$0
Reserve for textbook adoptions	9790	\$0	\$0	\$0
Reserve for Supplemental	9790	\$250,000	\$250,000	\$0
Reserve for Economic Uncertainty 3%	9789	\$2,827,310	\$2,866,136	\$2,951,315
Board Reserve for Economic Uncertainty 2%	9790	\$1,884,874	\$1,910,757	\$1,968,877
Undesignated/Unappropriated	9790	\$605,341	\$249,708	\$58,139
2018-19 LIBERTY UNION HIGH SCHOOL SECOND INTERIM				
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## Other Funds

	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond Interest & Redemption Fund 51	Enterprise Fund 63
Beginning Balance	\$599,582	\$641,847	\$614,011	\$1,500,000	\$59,448,526	\$8,188,981	\$178,625	\$1,188	\$9,730,203	\$0
REVENUE \$	\$1,647,453	\$1,392,400	\$1,205,693	\$0	\$723,693	\$1,675,000	\$0	\$8,785	\$103,279	\$3,244,343
EXPENDITURE \$	\$1,671,174	\$1,524,672	\$2,127,072	\$0	\$60,172,219	\$9,863,981	\$178,625	\$0	\$0	\$3,244,343
Excess (Deficiency) of Revenue over Expenditures	(\$23,721)	(\$132,272)	(\$921,379)	\$0	(\$59,448,526)	(\$8,188,981)	(\$178,625)	\$8,785	\$103,279	\$0
Transfer In/Out	\$0	\$0	\$307,368	\$1,500,000	\$0	\$11,429	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) In Fund Balance	(\$23,721)	(\$132,272)	(\$614,011)	\$1,500,000	(\$59,448,526)	(\$8,177,552)	(\$178,625)	\$8,785	\$103,279	\$0
Ending Fund Balance	\$575,861	\$509,575	\$0	\$3,000,000	\$0	\$11,429	\$0	\$9,973	\$9,833,481	\$0

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## Measure U Budget Summary

Liberty High School	2018-19 2nd Interim Measure U
Cafeteria and front of school	\$ 9,826,647.00
Liberty Field Improvements	\$ 2,518,154.00
Liberty Stadium Improvements	\$ 7,579,146.00
LHS Aquatic and Tennis	\$ 9,458,165.00
<b>TOTAL LHS</b>	<b>\$ 29,382,112.00</b>
<b>Freedom High School</b>	
FHS Performing Art & Const tech & Maintenance Relocation	\$ 25,429,775.00
<b>TOTAL FHS</b>	<b>\$ 25,429,775.00</b>
<b>Heritage High School</b>	
HHS Culinary Arts and Bio Science Garden	\$ 3,199,416.00
<b>TOTAL HHS</b>	<b>\$ 3,199,416.00</b>
M&O Transportation	\$ 348,561.00
FHS Pool	\$ 400,000.00
Legal	\$ 10,000.00
Other - CM, Inspector, Auditor	\$ 212,000.00
<b>TOTAL</b>	<b>\$ 970,561.00</b>
<b>Measure U Totals</b>	<b>\$ 58,981,864.00</b>

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## Certification of Second Interim

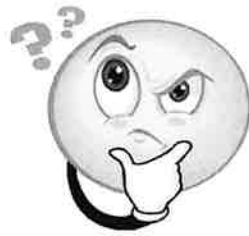
Certification of the financial condition of the District can be reported as positive, qualified or negative

- Positive - Able to meet financial obligations for current year and two subsequent years
- Qualified - May not meet financial obligations for current year or two subsequent
- Negative - Unable to meet financial obligations for remainder of year and or subsequent

## Certification and Next Steps...

- **Positive Certification**
  - Based on current projections and assumptions, LUHSD will be able to meet its financial obligations in the current and two subsequent fiscal years
- **Next Steps**
  - Continue monitor developments in Sacramento related to the 2019-20 Budget
    - LCFF - revenue projections based on the gap funding
    - Closely analyze enrollment from K-8 Districts
    - Attend May Revise
    - Closely monitor CTEIG revenue for 2019-20
    - Continue with Measure U Implementation

# Questions



The Board is asked to review and file the 2018-19 Second Interim Financial Report. This report signifies a Positive Certification of Financial Condition based on the current State Budget information. The Positive Certification indicates that based upon current projections, the District will meet its financial obligations for the current fiscal year and in the subsequent two fiscal years. The District filed a Positive Certification for the 2018-19 First Interim financial report in December 2018.

The CALPADS enrollment for the current year exceeds the Original Budget projection by 101. The 3yr average enrollment still remains low at 45 due to low enrollment in the last two years. The enrollment projections must be continuously monitored and adjusted as additional information becomes available. As a result of higher enrollment in the current year, this Second Interim ADA includes a projected increase of 61.2 from Original Budget and 77.9 from last year's P-2 ADA. The Second Interim MYP projections remain conservative with increases in ADA of 30 for 2019-20 and another 30 for 2020-21.

The Local Control Funding Formula includes the following components:

- A base target grant for grades 9-12 equivalent to \$9,269 per ADA. This amount includes an adjustment to the base grant to support CTE.
- A 20% supplemental grant in the amount of \$575 per ADA for English learners, students from low-income families, Homeless and foster youth to reflect the increase cost associated with educating those students.
- An additional concentration grant of up to 22.5% of LEA's base grant, based on the number of English learners, students from low-income families and foster youth served by the LEA to comprise more than 55% of enrollment.

The LCFF moved from a state-controlled system that emphasizes inputs to a locally- controlled system focused on improved outcomes. Districts are required to increase or improve services for English learners, students from low-income families, Homeless and foster youth in proportion to the supplemental and concentration grant funding. The District continues to update the Local Control Accountability Plan annually, which identifies local goals in areas that are priorities for the state, including pupil achievement, parent engagement, and school climate. The District's unduplicated % decreased for the Second Interim slightly by 0.02% to 31.01% and does not receive concentration grant. The unduplicated LCFF percentage is a calculation based on a 3 year rolling average of the Districts CALPADS unduplicated enrollment counts. Due to a COLA increase of 0.7% to the base grant as well as the projected increase in ADA of 61.2, the LCFF revenue increased from Original Budget projections by \$1,118,958.

The District's Original Budget included onetime unrestricted revenue in the amount of \$2.7M, however the State's Adopted Budget reduced that to \$1.4M for the District. Computers are an ongoing necessity for the SBAC and NGSS testing and as a result, the District is contributing funds to Fund 17 to help sustain the number of computers needed in the future. The contribution to Fund 17 was decreased to account for the reduction in onetime revenue. In addition, some smaller adjustments were made to onetime spending for supplies and services. All budgets will continue to be adjusted to reflect the actual spending in the next few months. The District purchased English Language Arts, World Languages as well as Social Studies text books in the past three years and plans to purchase Sciences in the amount of \$1.4M in 2018-19.

Fortunately our generous community supported Measure U, which is a facilities school bond measure. As a result of the passage of Measure U, the general fund will no longer contribute to fund 40. \$60M of Bonds were sold in 2016 and the District has several projects in progress currently. The bond funds are tracked in Fund 21 in the Districts financials.

Each year, the District addresses its salary and operational costs. There are cost increases for staff moving along the salary schedules and increases in utilities and other operational costs. The Second Interim and MYP include the increases for the 3 year negotiated settlements reached in January 2019 with Certificated, Administrators as well as Confidential/Supervisory employee groups. However, it only includes amounts for 2018-19 with CSEA. We continue to budget for increases for STRS and PERS employer contributions and the MYP includes additional staffing of 6 FTE Certificated and 6 FTE for Sped Para's for 2019-20. The MYP also includes CPI increases from the School Service dashboard for supplies and services and \$450K reduction to CTEIG state revenue.

The Second Interim Financial Report MYP is using the FCMAT LCFF calculator and School Services conservative recommendations which reflects the following COLA and Gap funding rates:

	2018/19	2019/20	2020/21
<b>COLA</b>	3.70%	3.46%	2.86%
<b>GAP Funding rate</b>	100.00%	N/A	N/A

Cash flow has improved at the state level. LUHSD is closely monitoring internal cash flow by working with COE and County Treasurers Office to ensure cash is not a problem.

Due to the above-listed items, this Second Interim Report illustrates that LUHSD is projecting to operate at deficit of \$1.79M in the current year. The deficit is partially due to the spending of one time carryover funds and the one time large purchase of textbooks. Using the School Services LCFF revenue projections, we are expecting deficit spend in the amount of \$930K and \$1.087M for 2019-20 and 2020-21 respectively. Because the District is deficit spending and the LCFF gap is funded at 100% in 2018-19 and will now only receive COLA increases, the District will need to maintain "best fiscal practices" and continue with prudent fiscal management when considering additional expenditures and maintain adequate reserves. The district is able to provide the state required 3% Reserve for Economic Uncertainties in addition to the 2% Board reserve in the current year as well as two subsequent years. As you can see from the MYP, the District is estimating a very low undesignated balance in 2020-21 and this will need to be monitored closely if the deficit spending pattern continues.

The District will continue to address its financial condition and analysis of the budget and provide updates and recommendations to the School Board. It is critical for districts to monitor the future impact of LCFF gap funding formula being fully funded and the revenue increases will only be COLA increases.

The Board is asked to review and approve the 2018-19 Second Interim Financial Report.

**Fund 01 Unrestricted & Restricted  
2018-19 Second Interim Budget**

			<b>TOTAL</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Fund 01</b>
<b><u>REVENUES</u></b>			
Local Control Funding Revenue includes EPA	\$76,682,200	\$1,902,630	\$78,584,830
Federal Revenues	0	2,374,449	\$2,374,449
Other State Revenues	3,111,412	5,833,821	\$8,945,233
Other Local Revenues	1,318,785	3,051,288	\$4,370,073
<b>TOTAL REVENUES</b>	<b>\$81,112,397</b>	<b>\$13,162,188</b>	<b>\$94,274,585</b>
<b><u>EXPENDITURES</u></b>			
Certificated Salaries	\$31,756,620	\$6,920,720	\$38,677,340
Classified Salaries	7,253,555	3,290,191	\$10,543,746
Employee Benefits	15,237,057	7,783,066	\$23,020,123
Books and Supplies	3,742,518	1,462,323	\$5,204,841
Services & Other Operating Expenses	7,322,214	5,035,126	\$12,357,340
Capital Outlay	274,571	53,640	\$328,211
Other Outgo	1,232,084	2,930,000	\$4,162,084
Direct Support/Indirect Costs	(101,609)	51,609	(\$50,000)
<b>TOTAL EXPENDITURES</b>	<b>\$66,717,010</b>	<b>\$27,526,675</b>	<b>\$94,243,685</b>
Balance	\$14,395,387	(\$14,364,487)	\$30,900
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In	0	0	\$ -
Transfers Out	1,818,797	0	\$ 1,818,797
Contributions to/From Restricted	\$ (13,999,506)	\$ 13,999,506	\$ -
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ (15,818,303)</b>	<b>\$ 13,999,506</b>	<b>\$ (1,818,797)</b>
<b><u>NET INCREASE/&lt;DECREASE&gt;</u></b>			
<b><u>IN FUND BALANCE</u></b>	<b>(\$1,422,916)</b>	<b>(\$364,981)</b>	<b>(\$1,787,897)</b>
<b><u>FUND BALANCE, RESERVES</u></b>			
Beginning Balance, July 1	\$7,250,441	\$4,903,729	12,154,171
Audit/Restatement Adjustments	0		0
<b>Ending Balance, June 30</b>	<b>\$5,827,525</b>	<b>\$4,538,748</b>	<b>\$10,366,274</b>

## 2018-19 Original Budget as compared to Second Interim

	2018-19 Original Budget	2018-19 Second Interim	Difference	%
Local Control Funding Revenue includes EPA	\$77,465,872	\$78,584,830	\$1,118,958	1.44%
Federal Revenues	2,268,434	2,374,449	106,014	4.67%
Other State Revenues	9,685,385	8,945,233	(740,152)	-7.64%
Other Local Revenues	3,653,123	4,370,074	716,951	19.63%
<b>TOTAL REVENUES</b>	<b>\$93,072,814</b>	<b>\$94,274,586</b>	<b>\$1,201,772</b>	<b>1.29%</b>
Certificated Salaries	\$38,367,014	\$38,677,337	\$310,323	0.81%
Classified Salaries	10,336,101	10,543,747	207,646	2.01%
Employee Benefits	23,262,641	23,020,123	(242,518)	-1.04%
Books and Supplies	5,025,247	5,204,841	179,594	3.57%
Services & Other Operating Expenses	11,109,645	12,357,340	1,247,695	11.23%
Capital Outlay	379,396	328,211	(51,185)	-13.49%
Other Outgo	3,842,084	4,162,084	320,000	8.33%
Direct Support/Indirect Costs	(40,000)	(50,000)	(10,000)	0
<b>TOTAL EXPENDITURES</b>	<b>\$92,282,129</b>	<b>\$94,243,683</b>	<b>\$1,961,554</b>	<b>2.13%</b>
Balance	\$790,686	\$30,903	(\$759,783)	
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In/Out	\$ (2,500,000)	\$ (1,818,797)	\$ 681,203	
Contributions to/From Restricted	\$ -	\$ -	\$ -	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<u>NET INCREASE/&lt;DECREASE&gt;</u>	<u>(\$1,709,314)</u>	<u>(\$1,787,894)</u>	<u>(\$78,580)</u>	
<u><b>FUND BALANCE, RESERVES</b></u>				
Beginning Balance, July 1	\$10,605,013	\$12,154,171	\$ 1,549,157	
Audit/Restatement Adjustments	\$ -	\$ -	\$ -	
<b>Ending Balance, June 30</b>	<b>\$8,895,699</b>	<b>\$10,366,277</b>	<b>\$1,470,578</b>	

**Notes to 2018-19 2nd Interim Budget  
General Fund**

<b>Note#</b>	<b>Comments</b>	<b>Increase/ (Decrease)</b>
<b>1</b>	<b>Revenue</b>	
	LCFF Revenue COLA increase 0.71%, ADA increase 61.20	\$ 1,118,958
	Federal Revenue - Increase Title I & III and new Title IV and Title III Immigrant \$106K	\$ 106,014
	State Revenue -Decrease of One time Funds (\$1.2M) and Increase \$49K CTEIG, \$45K CSEA Prof Dev Blk Grant, \$348K Low Performing Blk Grant, \$41K PADA/TLC	\$ (740,152)
	Other Local Revenue - Increase RDA Non-LCFF \$ 345K, Interest Income \$300K and Other Local Revenue \$58K	\$ 716,951
		<u>\$ 1,201,772</u>
<b>2</b>	<b>Expenditures</b>	
	Salaries Certificated and Classified negotiated settlement increases and other adjustments	\$ 517,968
	Decrease adjustments health benefits anticipated	\$ (242,518)
	Adjustments in one time non-capital equipment and other instructional supplies and textbooks	\$ 179,594
	Outside Services - Increase One time \$88K, School Safety \$34K, LCAP Supplemental Services \$130K, SPED Transportation \$210K and NPS \$249K, Medical nurse and MAA \$80K, Clean Energy and Utilities \$213K, CSEA PD and College Readiness, Insurance \$133K, Insurance \$133K, Title I bus passes \$18K	\$ 1,247,695
	Capital Outlay - Increase RRM, Clean Energy, RRM & SPED \$54K Decrease in One time Capital Outlay \$105K	\$ (51,185)
	Increase payments to COE for Special Education enrollment	\$ 320,000
	Increase Indirect costs from other Funds	\$ (10,000)
		<u>\$ 1,961,554</u>
<b>3</b>	<b>Transfers out of General Fund</b>	
	Decrease contribution to Facilities	\$ -
<b>4</b>	<b>Change in Fund Balance</b>	<u>\$ (759,783)</u>

<b>Multi-Year Projection Assumptions 2018-2019 Second Interim Budget</b>	<b>2018-19 Second Interim</b>	<b>2019-20</b>	<b>2020-21</b>
Enrollment (Estimated- LUHSD & NPS)	8,320.00	8,355.00	8,390.00
LUHSD COE Enrollment	50.00	50.00	50.00
LCFF Enrollment	8,370.00	8,405.00	8,440.00
P2 ADA District (Estimated)	7,821.00	7,851.00	7,881.00
P2 ADA COE (Estimated)	47.00	47.00	47.00
TOTAL LCFF P2 ADA	7,868.00	7,898.00	7,928.00
Statutory COLA on Base Grant	3.70%	3.46%	2.86%
LCFF Gap Funding estimates 100%, 100%, 100%)	\$5,809,713	COLA	COLA
California Lottery Unrestricted per ADA	\$151.00	\$151.00	\$151.00
California Lottery Unrestricted estimated budget	\$1,207,158	\$1,207,158	\$1,207,158
California Lottery Restricted per ADA	\$53.00	\$53.00	\$53.00
California Lottery Restricted estimated budget	\$463,224	\$463,224	\$463,224
One Time Revenue- Unrestricted \$184 per ADA	\$1,424,590	\$0.00	\$0.00
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	0.80%	1.00%	1.00%
Work Year Certificated	185	185	185
STR's Employer Contribution Rates (+1.85% in each out years)	16.28%	17.10%	18.10%
PER's Employer Contribution Rates (out years +2.738% & +2.70%)	18.062%	20.70%	23.40%
California CPI	3.58%	3.18%	3.05%
Interest Rate 10 Year Treasury	2.87%	3.19%	3.19%

**2018-19 Second Interim**

3/7/2019  
Board Meeting Date 3/13/2019

<b>2018-19 Second Interim MYP</b>	<b>Object Code</b>	<b>Second Interim Budget 2018-19</b>	<b>Year 1 2019-20</b>	<b>Year 2 2020-21</b>
<b>Revenues</b>				
LCFF Revenue Sources	8010 - 8099	\$78,584,830	\$81,554,463	\$84,083,518
Federal Revenues	8100 - 8299	\$2,374,449	\$2,400,568	\$2,458,661
Other State Revenues	8300 - 8599	\$8,945,233	\$6,783,170	\$6,943,789
Other Local Revenues	8600 - 8799	\$4,370,074	\$4,370,074	\$4,370,074
<b>Total Revenues</b>		<b>\$94,274,586</b>	<b>\$95,108,284</b>	<b>\$97,856,042</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$38,677,337	\$40,142,965	\$41,419,392
Classified Salaries	2000 - 2999	\$10,543,747	\$10,985,728	\$11,086,579
Employee Benefits	3000 - 3999	\$23,020,123	\$24,200,049	\$25,325,142
Books and Supplies	4000 - 4999	\$5,204,841	\$3,225,098	\$3,315,037
Services and Other Operating	5000 - 5999	\$12,357,340	\$12,577,958	\$12,931,631
Capital Outlay	6000 - 6900	\$328,211	\$105,211	\$65,211
Other Outgo	7000 - 7299	\$4,162,084	\$4,339,085	\$4,339,085
Direct Support/Indirect Cost	7300 - 7399	(\$50,000)	(\$38,243)	(\$38,243)
<b>Total Expenditures</b>		<b>\$94,243,683</b>	<b>\$95,537,851</b>	<b>\$98,443,834</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>\$30,903</b>	<b>(\$429,567)</b>	<b>(\$587,792)</b>
<b>Other Financing Sources\Uses</b>				
Interfund Transfers In	8900 - 8929	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	(\$1,818,797)	(\$500,000)	(\$500,000)
All Other Financing Sources	8930 - 8979	\$0	\$0	\$0
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$1,787,894)</b>	<b>(\$929,567)</b>	<b>(\$1,087,792)</b>
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$12,154,171	\$10,366,277	\$9,436,710
<b>Ending Fund Balance</b>		<b>\$10,366,277</b>	<b>\$9,436,710</b>	<b>\$8,348,918</b>
<b>Components of Ending Fund Balance</b>				
Revolving Cash	9711	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759	\$4,538,752	\$3,950,110	\$3,358,588
Locally Restricted Programs & One time	9790	\$250,000	\$200,000	\$0
Reserve for textbook adoptions	9790	\$0	\$0	\$0
Reserve for Supplemental	9790	\$250,000	\$250,000	\$0
Reserve for Economic Uncertainty 3%	9789	\$2,827,310	\$2,866,136	\$2,953,315
Board Reserve for Economic Uncertainty 2%	9790	\$1,884,874	\$1,910,757	\$1,968,877
<b>Undesignated/Unappropriated</b>	<b>9790</b>	<b>\$605,341</b>	<b>\$249,708</b>	<b>\$58,139</b>

43482				43482				43482			
2018-19				2019-20				2020-21			
LOCAL CONTROL FUNDING FORMULA				LOCAL CONTROL FUNDING FORMULA				LOCAL CONTROL FUNDING FORMULA			
CALCULATE LCFF TARGET				CALCULATE LCFF TARGET				CALCULATE LCFF TARGET			
Unduplicated as % of Enrollment				COLA & Augmentation				COLA & Augmentation			
Grades TK-3				30.89% 30.89% 30.89%				30.36% 30.36% 30.36%			
Grades 4-6				31.01% 31.01% 31.01%				31.01% 31.01% 31.01%			
Grades 7-8				31.01% 31.01% 31.01%				31.01% 31.01% 31.01%			
Grades 9-12				31.01% 31.01% 31.01%				31.01% 31.01% 31.01%			
Subtract NSS				31.01% 31.01% 31.01%				31.01% 31.01% 31.01%			
NSS Allowance				31.01% 31.01% 31.01%				31.01% 31.01% 31.01%			
TOTAL BASE				7,868.00 71,079.512 1,848,980 4,523,025				7,938.00 76,219.792 1,982,060 4,748,413			
Targeted Instructional Improvement Block Grant				148,459				148,459			
Home-to-School Transportation				191,071				191,071			
Small School District Bus Replacement Program				191,071				191,071			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET				77,791,047				83,289,735			
Funded Based on Target Formula (based on prior year P-2 certification)				FALSE				TRUE			
ECONOMIC RECOVERY TARGET PAYMENT				3/4				100%			
CALCULATE LCFF FLOOR				100%				100%			
Current Year Funded AUA Times Base per AUA				12-13 18-19				12-13 20-21			
Current Year Funded AUA Times Other AL per AUA				Rate ADA				Rate ADA			
Necessary Small School Allowance at 12-13 rates				6,014.10 7,868.00				6,014.10 7,928.00			
AUA-13 Categories				43.75 7,868.00				43.75 7,928.00			
Floor Adjustments				4,047,548				4,047,548			
AUA-13 Categories				4,047,548				4,047,548			
Less Fair Share Reduction				-				-			
Non-Lit: certified New Charter: District PY rate - LY AUA				-				-			
Beginning in 2014-15, prior year LCFF gap funding per ADA - cy ADA				-				-			
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR				2,660.76 7,868.00				3,314.73 7,928.00			
CALCULATE LCFF PHASE-IN ENTITLEMENT				72,645,572				78,072,186			
LOCAL CONTROL FUNDING FORMULA TARGET				2018-19				2019-20			
LOCAL CONTROL FUNDING FORMULA FLOOR				77,791,047				80,760,680			
LCFF Need (LCFF Target less LCFF Floor, if positive)				77,791,047				80,760,680			
Current Year Gap Funding				71,645,572				78,072,186			
ECONOMIC RECOVERY PAYMENT				5,145,475				5,145,475			
Miscellaneous Adjustments				100.00%				100.00%			
LCFF Entitlement before Minimum State Aid provision				77,791,047				80,760,680			
CALCULATE STATE AID				77,791,047				80,760,680			
Transition Entitlement				77,791,047				80,760,680			
Local Revenue (including RDA)				(32,569,652)				(32,600,000)			
Gross State Aid				45,221,395				50,689,735			
CALCULATE MINIMUM STATE AID				N/A				N/A			
2012-13 RL/Charter Gen BG adjusted for ADA				47,665,085				48,026,556			
2012-13 NSS Allowance (deducted)				-				-			
Minimum State Aid Adjustments				-				-			
Less Current Year Property Taxes/In Lieu				(32,569,652)				(32,600,000)			
Subtotal State Aid for Historical RL/Charter General BG				15,095,433				15,426,556			
Categorical funding from 2012-13				4,047,548				4,047,548			
Charter Categorical Block Grant adjusted for ADA				19,140,981				19,474,104			
Minimum State Aid Guarantee				-				-			
CHARTER SCHOOL MINIMUM STATE AID OFFSET				-				-			
Local Control Funding Formula Floor plus Funded Gap				-				-			
Minimum State Aid plus Property Taxes including RDA				-				-			
Offset				-				-			
Minimum State Aid Prior to Offset				-				-			
Total Minimum State Aid with Offset				-				-			
TOTAL STATE AID				45,221,395				50,689,735			
Additional State Aid (Additional SA)				-				-			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				77,791,047				80,760,680			
CHANGE OVER PRIOR YEAR				8.00% 5,824,663				3.13% 2,529,055			
LCFF ENTITLEMENT PER ADA				9,887				10,506			
PER ADA CHANGE OVER PRIOR YEAR				7.03% 649				2.75% 281			
BASIC AID STATUS (school districts only)				Non-Basic Aid				Non-Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES				2018-19				2019-20			
State Aid				Increase				Increase			
Property Taxes net of in-lieu				14.74% 5,809,713				5.15% 2,529,055			
Charter in-Lieu Taxes				0.05% 14,950				0.00% -			
LCFF per COE, Choice, Supp				8.00% 5,824,663				3.13% 2,529,055			
TOTAL STATE AID				77,791,047				80,760,680			
TOTAL STATE AID				83,289,735				83,289,735			

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Liberty Union High (61721) - 2018-19 Second Interim

	2017-18	2018-19	2019-20	2020-21
COLA & Augmentation	1.56%	3.70%	3.46%	2.86%
GAP Funding rate	42.97%	100.00%	100.00%	100.00%
<b>Estimated Property Taxes (with RDA)</b>	<b>32,569,652</b>	<b>32,569,652</b>	<b>32,600,000</b>	<b>32,600,000</b>
Less In-Lieu transfer	\$ (14,950)	\$ -	\$ -	\$ -
Total Local Revenue	\$ 32,554,702	\$ 32,569,652	\$ 32,600,000	\$ 32,600,000
Statewide 90th percentile rate	---	---	---	---

**OTHER LCFF TRANSITION INFORMATION**

Enter class size penalties, longer day/longer year penalties  
and other special adjustments per the School District LCFF  
Transition Calculation exhibit.

	2017-18	2018-19	2019-20	2020-21
Floor Adjustments	-			
Miscellaneous Adjustments	-			
Minimum State Aid Adjustments	-			
Funded Based on Target Formula	FALSE	FALSE	TRUE	TRUE

**UNDUPLICATED PUPIL PERCENTAGE**

	2017-18	2018-19	2019-20	2020-21
District Enrollment	8,219	8,320	8,355	8,390
COE Enrollment	50	50	50	50
Total Enrollment	8,269	8,370	8,405	8,440
District Unduplicated Pupil Count	2,610	2,531	2,531	2,531
COE Unduplicated Pupil Count	21	21	21	21
Total Unduplicated Pupil Count	2,631	2,552	2,552	2,552
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	31.82%	30.49%	30.36%	30.24%
Unduplicated Pupil Percentage (%)	31.03%	31.01%	30.89%	30.36%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	ADA to use:	2017-18	2018-19	2019-20	2020-21
<b>CURRENT YEAR ADA:</b>					
Grades TK-3	P-2	-			
Grades 4-6	(Annual for Special	-			
Grades 7-8	Day Class	-			
Grades 9-12	extended year)	7,729.71	7,809.00	7,839.00	7,869.00
Non Public School, NPS-Licensed Children Institutions, Community Day School:					
Grades TK-3		-			
Grades 4-6	Annual	-			
Grades 7-8		-			
Grades 9-12		12.63	12.00	12.00	12.00
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)					
DISTRICT TOTAL		7,742.34	7,821.00	7,851.00	7,881.00
County operated (Community School, Special Ed):					
Grades TK-3		-			
Grades 4-6	P-2 / Annual	-			
Grades 7-8		-			
Grades 9-12		47.76	47.00	47.00	47.00
COUNTY TOTAL		47.76	47.00	47.00	47.00
<b>RATIO: District ADA to Enrollment</b>		<b>94.20%</b>	<b>94.00%</b>	<b>93.97%</b>	<b>93.93%</b>
<b>RATIO: County ADA to Enrollment</b>		<b>0.58%</b>	<b>0.56%</b>	<b>0.56%</b>	<b>0.56%</b>

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Liberty Union High (61721) - 2018-19 Second Interim

	2017-18	2018-19	2019-20	2020-21
<b>LCFF ADA</b>				
<b>ADA Guarantee - Prior Year</b>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,710.57	7,729.71	7,809.00	7,839.00
<b>LCFF Subtotal</b>	<u>7,710.57</u>	<u>7,729.71</u>	<u>7,809.00</u>	<u>7,839.00</u>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<u>7,710.57</u>	<u>7,729.71</u>	<u>7,809.00</u>	<u>7,839.00</u>
<b>ADA Guarantee - Current Year</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,729.71	7,809.00	7,839.00	7,869.00
<b>LCFF Subtotal</b>	<u>7,729.71</u>	<u>7,809.00</u>	<u>7,839.00</u>	<u>7,869.00</u>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<u>7,729.71</u>	<u>7,809.00</u>	<u>7,839.00</u>	<u>7,869.00</u>
<b>Change in LCFF ADA</b>	19.14	79.29	30.00	30.00
(excludes NSS ADA)	Increase	Increase	Increase	Increase
<b>Funded LCFF ADA</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,729.71	7,809.00	7,839.00	7,869.00
<b>Subtotal</b>	<u>7,729.71</u>	<u>7,809.00</u>	<u>7,839.00</u>	<u>7,869.00</u>
	Current	Current	Current	Current
<b>Funded NSS ADA</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Prior	Prior	Prior	Prior
<b>NPS, CDS, &amp; COE Operated</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	60.39	59.00	59.00	59.00
<b>Subtotal</b>	<u>60.39</u>	<u>59.00</u>	<u>59.00</u>	<u>59.00</u>
<b>Combined Total</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,790.10	7,868.00	7,898.00	7,928.00
<b>Total</b>	<u>7,790.10</u>	<u>7,868.00</u>	<u>7,898.00</u>	<u>7,928.00</u>

Liberty Union High (61721) - 2018-19 Second Interim			
LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant			
	2018-19	2019-20	2020-21
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	4,523,025	4,679,330	4,748,413
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	3,381,054	4,592,923	4,679,330
3. Difference [1] less [2]	1,141,971	86,407	69,083
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	1,141,971	86,407	69,083
GAP funding rate	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	4,523,025	4,679,330	4,748,413
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation	72,928,492	75,741,820	78,201,792
LCFF Phase-In Entitlement	77,791,047	80,760,680	83,289,735
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	6.20%	6.18%	6.07%
*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.			
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IM			
	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 4,523,025	\$ 4,679,330	\$ 4,748,413
Current year Percentage to Increase or Improve Services	6.20%	6.18%	6.07%

**LCFF Calculator Universal Assumptions**  
**Liberty Union High (61721) - 2018-19 Second Interim**

**LEA:** Liberty Union High  
**District**

**61721** 5 digit District code or 7 digit School code (from the CDS code)

**Yes** Did the CDS code exist in 2012-13? (for calculation of EPA only)

**2013-14** First LCFF certification year (clears prior years on the Calculator tab)

**Projection**  
**Title:** 2018-19 Second Interim

**Projection**  
**Date:** 01/17/19

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Statutory COLA &amp; Augmentation</b> (prefilled as calculated by the Department of Finance, DOF)						
Statutory COLA	1.56%	3.70%	3.46%	2.86%	2.92%	2.90%
Augmentation	0.00%	2.71%	3.46%	2.86%	2.92%	2.90%
<b>LCFF Gap Closed Percentage</b> (prefilled as calculated by the Department of Finance, DOF)	42.96644273%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Statewide 90th percentile rate</b> (used in Economic Recovery Target, ERT, calculation only)						
<b>EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)</b>	25.89051467%	25.89%	25.89%	25.89%	25.89%	25.89%
<b>EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)</b> <i>Historical Difference in EPA Rates between Annual &amp; P-2</i>	25.89051467%	25.89%	25.89%	25.89%	25.89%	25.89%
<b>Local EPA Accrual</b>			\$ -	\$ -	\$ -	\$ -

**PER ADA FUNDING LEVELS (calculated at TARGET)**

**Base Grants**

Grades TK-3	\$	7,193	\$	7,459	\$	7,717	\$	7,938	\$	8,170	\$	8,407
Grades 4-6	\$	7,301	\$	7,571	\$	7,833	\$	8,057	\$	8,292	\$	8,532
Grades 7-8	\$	7,518	\$	7,796	\$	8,066	\$	8,297	\$	8,539	\$	8,787
Grades 9-12	\$	8,712	\$	9,034	\$	9,347	\$	9,614	\$	9,895	\$	10,182

**Grade Span Adjustment**

Grades TK-3	\$	748	\$	776	\$	803	\$	826	\$	850	\$	874
Grades 9-12	\$	227	\$	235	\$	243	\$	250	\$	257	\$	265

**Necessary Small School Selection (if applicable)**

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

**Supplemental Grant**

Maximum - 1.00 ADA, 100% UPP												
Grades TK-3	\$	1,588	\$	1,647	\$	1,704	\$	1,753	\$	1,804	\$	1,856
Grades 4-6	\$	1,460	\$	1,514	\$	1,567	\$	1,611	\$	1,658	\$	1,706
Grades 7-8	\$	1,504	\$	1,559	\$	1,613	\$	1,659	\$	1,708	\$	1,757
Grades 9-12	\$	1,788	\$	1,854	\$	1,918	\$	1,973	\$	2,030	\$	2,089
Actual - 1.00 ADA, Local UPP as follows:												
		31.03%		31.01%		30.89%		30.36%		0.00%		0.00%
Grades TK-3	\$	493	\$	511	\$	526	\$	532	\$	-	\$	-
Grades 4-6	\$	453	\$	470	\$	484	\$	489	\$	-	\$	-
Grades 7-8	\$	467	\$	484	\$	498	\$	504	\$	-	\$	-
Grades 9-12	\$	555	\$	575	\$	592	\$	599	\$	-	\$	-

**Concentration Grant (>55% population)**

<b>Maximum - 1.00 ADA, 100% UPP</b>												
Grades TK-3	\$	3,971	\$	4,118	\$	4,260	\$	4,382	\$	4,510	\$	4,641
Grades 4-6	\$	3,651	\$	3,786	\$	3,917	\$	4,029	\$	4,146	\$	4,266
Grades 7-8	\$	3,759	\$	3,898	\$	4,033	\$	4,149	\$	4,270	\$	4,394
Grades 9-12	\$	4,470	\$	4,635	\$	4,795	\$	4,932	\$	5,076	\$	5,224
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>												
		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Grades TK-3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 4-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

**Created by:**

**Email:**

**Phone:**

**2012-13 REVENUE LIMIT DATA**

Line	CDE Exhibit	Annual Certific.	Adjustments	12-13 RL DATA
<b>School District per ADA Calculations</b>				
<b>2012-13 ADA for Rates</b>				
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	7,294.28	7,294.28
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-	-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-	-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	7,294.28	7,294.28
<b>2012-13 Revenue Limit Data Elements</b>				
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 7,722.50	\$ 7,722.50
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 14.86	\$ 14.86
B-3	2012-13 Adj DI RL /ADA Rate	Total Undet. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 7,737.36	\$ 7,737.36
<b>2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)</b>				
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -	\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -	\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -	\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -
<b>2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)</b>				
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 395,531	\$ 395,531
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -	\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -	\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 76,440	\$ 76,440
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8-B10 - B11)	\$ 319,091	\$ 319,091
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	0.77728
<b>Calculated Rates per ADA</b>				
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficited BRL per ADA (B-3 * B-13)	\$ 6,014.10	\$ 6,014.10
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 43.75	\$ 43.75
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 6,057.84	\$ 6,057.84
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -	\$ -
<b>Necessary Small School Data</b>				
G-4	Sch District Revenue Limit	Necessary Small School Add-on Amount Allowance for Necessary Small School (deficited)	\$ 390.90	\$ 390.90
<b>Historical information for School Districts in existence in 2012-13:</b>				
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 44,187,585	\$ 44,187,585
E-2	Sch District Revenue Limit	Local Revenue	\$ 18,961,534	\$ 18,961,534
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -	\$ -
<b>State Aid for Revenue Limit</b>				<b>25,226,051</b>

CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit	Title	2012-13 Deficited
<b>2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)</b>		
A-1	Remedial Program	20,217
A-2	Retained and Recommended for Retention	-
A-3	Low STAR Score and At Risk of Retention	-
A-4	Core Academic Program	97,639
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	396,901
A-8	Pupil Transportation	191,071
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	46,983
A-11	Economic Impact Aid	322,809
A-12	Math and Reading Professional Development	12,025
A-13	Math and Reading Professional Development - English Learners	3,006
A-14	Administrator Training Program	9,699
A-15	Adult Education	781,531
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	220,304
A-19	Instructional Materials Fund Realignment Program	373,372
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	23,749
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	120,715
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	12,805
A-29	School Safety and Violence Prevention	214,810
A-30	Class Size Reduction Grade 9	496,762
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	34,290
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	127,653
A-37	Targeted Instructional Improvement Block Grant	148,459
A-38	School and Library Improvement Block Grant	297,697
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	-
A-42	Arts and Music Block Grant	95,051
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	-
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	-
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	
A-9	Small District/COE Bus Replacement (Manual Adjustment)	
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)	
	OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS	
<b>Total Categorical Program Funding incorporated into LCFF</b>		<b>4,047,548</b>
<b>Total Categorical Program Funding before Section 12.42 reduction</b>		
<b>Categorical funding per ADA incorporated into ERT</b>		
		District Charter
<b>TOTAL STATE AID</b>		<b>29,273,599</b> -
<b>TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)</b>		<b>48,235,133</b> -
<b>TOTAL ENTITLEMENT PER ADA</b>		<b>6,613</b>

# **CBEDS AND P-2 ACTUAL & PROJECTED ADA COMPARISONS**

YEAR	Liberty CBEDS	P-2 ADA	CBEDS Growth	Actual ADA	CBEDS & PII ADA Difference	CBEDS & ADA Difference	PII %	Increase/(Decrease) Between Actual Periods	Increase/ (Decrease) P-2 CBEDS from PY	% of Attendance
05/06	5,841	5,406.75	1.096	5,407	(434)	-7.43%		497	512	92.57%
06/07	6,463	5,938.00	1.106	5,938	(525)	-8.12%		531	622	91.88%
07/08	6,793	6,270.00	1.051	6,270	(523)	-7.70%		332	330	92.30%
08/09	7,007	6,543.07	1.032	6,543	(464)	-6.62%		273	214	93.38%
09/10	7,304	6,801.00	1.042	6,801	(503)	-6.89%		258	297	93.11%
10/11	7,444	6,986	1.019	6,986	(458)	-6.15%		185	140	93.85%
11/12	7,604	7,096	1.021	7,096	(508)	-6.68%		110	160	93.32%
12/13	7,704	7,254	1.013	7,254	(450)	-5.84%		158	100	94.16%
13/14	7,916	7,438	1.028	7,438	(478)	-6.03%		184	212	93.97%
14/15	8,081	7,582	1.021	7,582	(499)	-6.18%		143	165	93.82%
15/16	8,186	7,692	1.013	7,692	(494)	-6.04%		110	105	93.96%
16/17	8,199	7,725	1.002	7,725	(474)	-5.78%		33	13	94.22%
17/18	8,219	7,742	1.002	7,742	(477)	-5.80%		18	20	94.20%
18/19	8,320	7,821	1.012	7,821	(499)	-6.00%		79	101	94.00%
19/20	8,355	7,851	1.004	7,851	(504)	-6.03%		30	35	93.97%
20/21	8,390	7,881	1.004	7,881	(509)	-6.07%		30	35	93.93%

Avg. Totals

(482) -5.87% 43 45 3 yr actual avg

**18-19  
CBEDS 8,320**

ACTUAL CBEDS 3Year Average Growth:

45

## **MULTI-YEAR CBEDS PROJECTIONS:**

12/13 Actual:	7,704	
13/14 Actual:	7,916	
14/15 Actual:	8,087	
15/16 Projection:	8,186	
16/17 Projection:	8,199	
17/18 Projection:	8,219	
18/19 Projection:	8,320	Actual CalPads
19/20 Projection:	8,355	Previous year CBEDS, plus growth of 35
19/20 Projection:	8,390	Previous year CBEDS, plus growth of 35

## **MULTI-YEAR P-2 ADA PROJECTIONS:**

12/13 Actual:	7,254.01
13/14 Actual:	7,438.33
14/15 Actual:	7,581.59
15/16 Actual:	7,691.62
16/17 Actual:	7,724.70
17/18 Actual:	7,742.34
18/19 Projection:	7,821.00
19/20 Projection:	7,851.00
20/21 Projection:	7,881.00

Excludes CCCOE estimated SPED ADA of 49.00 added to each year for LCFF calculation

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	77,465,872.00	78,536,697.00	55,281,647.70	78,584,830.00	48,133.00	0.1%
2) Federal Revenue		8100-8299	2,268,434.41	2,374,448.81	456,242.83	2,374,448.81	0.00	0.0%
3) Other State Revenue		8300-8599	9,685,385.03	8,931,308.46	2,139,961.56	8,945,233.46	13,925.00	0.2%
4) Other Local Revenue		8600-8799	3,653,122.81	4,360,939.57	1,993,114.47	4,370,073.57	9,134.00	0.2%
5) TOTAL, REVENUES			93,072,814.25	94,203,393.84	59,870,966.56	94,274,585.84		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	38,367,014.00	38,810,375.89	21,797,297.72	38,677,336.89	133,039.00	0.3%
2) Classified Salaries		2000-2999	10,336,101.00	10,537,514.56	5,847,823.49	10,543,746.56	(6,232.00)	-0.1%
3) Employee Benefits		3000-3999	23,262,641.20	23,052,554.16	11,131,206.79	23,020,123.16	32,431.00	0.1%
4) Books and Supplies		4000-4999	5,025,246.93	4,929,290.31	2,091,428.84	5,204,841.31	(275,551.00)	-5.6%
5) Services and Other Operating Expenditures		5000-5999	11,109,645.42	12,331,440.21	6,700,149.35	12,357,340.21	(25,900.00)	-0.2%
6) Capital Outlay		6000-6999	379,396.00	328,211.00	80,301.69	328,211.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	3,842,084.00	4,162,084.00	2,661,598.73	4,162,084.00	0.00	0.0%
		7400-7499	(40,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399						
9) TOTAL, EXPENDITURES			92,282,128.55	94,101,470.13	50,309,806.61	94,243,683.13		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			790,685.70	101,923.71	9,561,159.95	30,902.71		
<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	2,500,000.00	1,818,797.00	0.00	1,818,797.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,500,000.00)	(1,818,797.00)	0.00	(1,818,797.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,709,314.30)	(1,716,873.29)	9,561,159.95	(1,787,894.29)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,605,013.44	12,154,170.82		12,154,170.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,605,013.44	12,154,170.82		12,154,170.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,605,013.44	12,154,170.82		12,154,170.82		
2) Ending Balance, June 30 (E + F1e)			8,895,699.14	10,437,297.53		10,366,276.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,624,334.63	4,537,751.83		4,538,751.83		
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	500,000.00	500,000.00		500,000.00		
Locally Restricted & One Time	0000	9780	250,000.00					
Supplemental	0000	9780	250,000.00					
Locally Restricted Programs & One Tir	0000	9780		250,000.00				
Supplemental	0000	9780		250,000.00				
Locally Restricted and One time	0000	9780				250,000.00		
Supplemental	0000	9780				250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,314,107.00	4,712,184.00		4,712,184.00		
Unassigned/Unappropriated Amount		9790	447,257.51	677,361.70		605,340.70		

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

07 61721 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	32,560,595.00	32,389,102.00	14,411,913.62	32,437,235.00	48,133.00	0.1%
Education Protection Account State Aid - Current Year		8012	11,541,842.00	11,541,842.00	6,638,659.00	11,541,842.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	634,897.44	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	194,959.00	191,853.00	0.00	191,853.00	0.00	0.0%
Timber Yield Tax		8022	0.00	9.00	0.00	9.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,170.00	1,204.00	0.00	1,204.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	26,696,189.00	28,493,660.00	29,115,062.25	28,493,660.00	0.00	0.0%
Unsecured Roll Taxes		8042	802,165.00	827,105.00	794,539.46	827,105.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	875,505.00	917,626.00	306,062.93	917,626.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,439,015.00	3,380,513.00	3,380,513.00	3,380,513.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	560,649.00	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>			76,672,089.00	77,742,914.00	55,281,647.70	77,791,047.00	48,133.00	0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,108,847.00)	(1,108,847.00)	0.00	(1,108,847.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,902,630.00	1,902,630.00	0.00	1,902,630.00	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>			77,465,872.00	78,536,697.00	55,281,647.70	78,584,830.00	48,133.00	0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,394,198.00	1,394,198.00	0.00	1,394,198.00	0.00	0.0%
Special Education Discretionary Grants		8182	89,578.00	90,412.00	0.00	90,412.00	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	487,452.41	511,395.58	363,001.58	511,395.58	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	109,733.00	156,842.77	52,913.77	156,842.77	0.00	0.0%

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

07 61721 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	7,111.00	1,778.00	7,111.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	52,653.00	48,696.46	23,048.46	48,696.46	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	29,119.00	14,560.00	29,119.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	99,184.00	102,024.00	(13,248.68)	102,024.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,636.00	34,650.00	14,189.70	34,650.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,268,434.41</b>	<b>2,374,448.81</b>	<b>456,242.83</b>	<b>2,374,448.81</b>	<b>0.00</b>	<b>0.0%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,129,594.00	1,887,814.00	1,175,689.00	1,887,814.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,500,000.00	1,507,158.00	471,063.04	1,507,158.00	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	1,019,485.00	1,068,324.38	0.00	1,068,324.38	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	24,700.00	15,000.00	5,098.44	15,000.00	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	4,011,606.03	4,453,012.08	488,111.08	4,466,937.08	13,925.00	0.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,685,385.03</b>	<b>8,931,308.46</b>	<b>2,139,961.56</b>	<b>8,945,233.46</b>	<b>13,925.00</b>	<b>0.2%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	280,635.00	625,367.00	325,366.01	625,367.00	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	262,500.00	276,038.00	166,189.37	276,038.00	0.00	0.0%
Interest		8660	220,000.00	520,000.00	38,377.41	520,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	90,000.00	110,000.00	105,751.07	110,000.00	0.00	0.0%
Interagency Services		8677	117,392.00	122,135.00	49,017.94	122,135.00	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	280,796.96	305,600.72	237,040.47	314,734.72	9,134.00	3.0%
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	2,401,798.85	2,401,798.85	1,071,372.20	2,401,798.85	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>			<b>3,653,122.81</b>	<b>4,360,939.57</b>	<b>1,993,114.47</b>	<b>4,370,073.57</b>	<b>9,134.00</b>	<b>0.2%</b>
<b>TOTAL, REVENUES</b>			<b>93,072,814.25</b>	<b>94,203,393.84</b>	<b>59,870,966.56</b>	<b>94,274,585.84</b>	<b>71,192.00</b>	<b>0.1%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	32,206,492.00	32,777,965.49	18,350,804.90	32,644,751.49	133,214.00	0.4%
Certificated Pupil Support Salaries		1200	2,726,625.00	2,660,302.40	1,507,938.24	2,660,477.40	(175.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,433,897.00	3,372,108.00	1,938,554.58	3,372,108.00	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>			38,367,014.00	38,810,375.89	21,797,297.72	38,677,336.89	133,039.00	0.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,477,498.00	2,537,462.20	1,406,150.52	2,525,969.20	11,493.00	0.5%
Classified Support Salaries		2200	2,372,216.00	2,402,767.00	1,295,294.48	2,420,492.00	(17,725.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	449,237.00	453,980.00	262,450.64	453,980.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,699,742.00	3,849,314.00	2,132,402.96	3,849,314.00	0.00	0.0%
Other Classified Salaries		2900	1,337,408.00	1,293,991.36	751,524.89	1,293,991.36	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			10,336,101.00	10,537,514.56	5,847,823.49	10,543,746.56	(6,232.00)	-0.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,332,314.33	9,350,366.41	3,340,431.19	9,328,332.41	22,034.00	0.2%
PERS		3201-3202	1,845,594.00	1,894,691.74	1,073,200.75	1,890,491.74	4,200.00	0.2%
OASDI/Medicare/Alternative		3301-3302	1,342,853.95	1,372,683.16	767,665.23	1,372,983.16	(300.00)	0.0%
Health and Welfare Benefits		3401-3402	9,193,443.00	8,888,047.98	5,073,133.14	8,881,347.98	6,700.00	0.1%
Unemployment Insurance		3501-3502	29,535.75	25,966.89	13,518.03	25,969.89	(3.00)	0.0%
Workers' Compensation		3601-3602	1,260,860.17	1,274,277.06	721,545.83	1,274,477.06	(200.00)	0.0%
OPEB, Allocated		3701-3702	26,782.00	25,677.00	12,649.36	25,677.00	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	231,258.00	220,843.92	129,063.26	220,843.92	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			23,262,641.20	23,052,554.16	11,131,206.79	23,020,123.16	32,431.00	0.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,997,701.50	1,997,701.50	834,773.56	1,997,701.50	0.00	0.0%
Books and Other Reference Materials		4200	15,150.00	21,264.84	9,089.92	21,264.84	0.00	0.0%
Materials and Supplies		4300	2,023,473.93	1,908,772.32	618,649.58	1,919,606.32	(10,834.00)	-0.6%
Noncapitalized Equipment		4400	988,921.50	1,001,551.65	628,915.78	1,266,268.65	(264,717.00)	-26.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,025,246.93	4,929,290.31	2,091,428.84	5,204,841.31	(275,551.00)	-5.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	425,000.00	445,500.00	283,740.91	445,500.00	0.00	0.0%
Travel and Conferences		5200	278,356.52	268,450.05	98,904.42	265,650.05	2,800.00	1.0%
Dues and Memberships		5300	56,654.50	64,956.50	47,150.35	64,956.50	0.00	0.0%
Insurance		5400-5450	568,774.00	702,174.00	702,152.00	702,174.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,917,300.00	2,075,811.00	1,016,937.31	2,075,811.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	454,320.00	448,684.00	227,437.14	449,384.00	(700.00)	-0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,600.00	9,995.00	4,111.34	9,995.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,137,140.40	8,051,169.66	4,158,640.78	8,079,169.66	(28,000.00)	-0.3%
Communications		5900	263,500.00	264,700.00	161,075.10	264,700.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			11,109,845.42	12,331,440.21	6,700,149.35	12,357,340.21	(25,900.00)	-0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	329,396.00	278,211.00	80,301.69	278,211.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			379,396.00	328,211.00	80,301.69	328,211.00	0.00	0.0%
<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	(16.00)	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	2,610,000.00	2,930,000.00	1,485,802.00	2,930,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	114,323.00	114,323.00	191,048.46	114,323.00	0.00	0.0%
Other Debt Service - Principal		7439	1,117,761.00	1,117,761.00	984,764.27	1,117,761.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			3,842,084.00	4,162,084.00	2,661,598.73	4,162,084.00	0.00	0.0%
<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	(40,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(40,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			92,282,128.55	94,101,470.13	50,309,806.61	94,243,683.13	(142,213.00)	-0.2%

2018-19 Second Interim  
General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

07 61721 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	318,797.00	0.00	318,797.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,500,000.00	1,818,797.00	0.00	1,818,797.00	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	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)			(2,500,000.00)	(1,818,797.00)	0.00	(1,818,797.00)	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Projected Year Totals</b>
5640	Medi-Cal Billing Option	3,849.97
6230	California Clean Energy Jobs Act	60,277.00
6300	Lottery: Instructional Materials	192,451.75
6387	Career Technical Education Incentive Grant	0.61
6500	Special Education	1,000.00
9010	Other Restricted Local	4,281,172.50
Total, Restricted Balance		<u>4,538,751.83</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 (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	75,563,242.00	76,634,067.00	55,281,647.70	76,682,200.00	48,133.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,332,109.00	3,097,487.00	1,605,561.47	3,111,412.00	13,925.00	0.4%
4) Other Local Revenue		8600-8799	936,252.86	1,318,085.20	580,687.74	1,318,785.20	700.00	0.1%
5) TOTAL, REVENUES			80,831,603.86	81,049,639.20	57,467,896.91	81,112,397.20		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	31,932,288.00	31,893,966.99	17,976,281.14	31,756,619.99	137,347.00	0.4%
2) Classified Salaries		2000-2999	7,089,254.00	7,253,555.36	3,964,946.03	7,253,555.36	0.00	0.0%
3) Employee Benefits		3000-3999	15,528,322.72	15,257,948.00	8,619,505.66	15,237,057.00	20,891.00	0.1%
4) Books and Supplies		4000-4999	3,595,762.68	3,474,701.10	1,363,084.97	3,742,518.10	(267,817.00)	-7.7%
5) Services and Other Operating Expenditures		5000-5999	6,686,051.13	7,297,014.23	4,242,378.40	7,322,214.23	(25,200.00)	-0.3%
6) Capital Outlay		6000-6999	379,396.00	274,571.00	36,706.76	274,571.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,232,084.00	1,232,084.00	1,175,796.73	1,232,084.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(84,964.00)	(101,609.00)	0.00	(101,609.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			66,358,194.53	66,582,231.68	37,378,699.69	66,717,010.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,473,409.33	14,467,407.52	20,089,197.22	14,395,386.52		
<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	2,500,000.00	1,818,797.00	0.00	1,818,797.00	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	(13,218,520.15)	(13,999,506.15)	0.00	(13,999,506.15)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,718,520.15)	(15,818,303.15)	0.00	(15,818,303.15)		

Description	Resource Codes	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>			(1,245,110.82)	(1,350,895.63)	20,089,197.22	(1,422,916.63)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,516,475.33	7,250,441.33		7,250,441.33	0.00	0.0%
h) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,516,475.33	7,250,441.33		7,250,441.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,516,475.33	7,250,441.33		7,250,441.33		
2) Ending Balance, June 30 (E + F1e)			5,271,364.51	5,899,545.70		5,827,524.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	500,000.00	500,000.00		500,000.00		
Locally Restricted & One Time	0000	9780	250,000.00					
Supplemental	0000	9780	250,000.00					
Locally Restricted Programs & One Tir	0000	9780		250,000.00				
Supplemental	0000	9780		250,000.00				
Locally Restricted and One time	0000	9780				250,000.00		
Supplemental	0000	9780				250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,314,107.00	4,712,184.00		4,712,184.00		
Unassigned/Unappropriated Amount		9790	447,257.51	677,361.70		605,340.70		

Description	Resource Codes	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	32,560,595.00	32,389,102.00	14,411,913.62	32,437,235.00	48,133.00	0.1%
Education Protection Account State Aid - Current Year		8012	11,541,842.00	11,541,842.00	6,638,659.00	11,541,842.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	634,897.44	0.00	0.00	0.0%
Max Relief Subventions								
Homeowners' Exemptions		8021	194,959.00	191,853.00	0.00	191,853.00	0.00	0.0%
Timber Yield Tax		8022	0.00	9.00	0.00	9.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,170.00	1,204.00	0.00	1,204.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	26,696,189.00	28,493,660.00	29,115,062.25	28,493,660.00	0.00	0.0%
Unsecured Roll Taxes		8042	802,165.00	827,105.00	794,539.46	827,105.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	875,505.00	917,626.00	306,062.93	917,626.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,439,015.00	3,380,513.00	3,380,513.00	3,380,513.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	560,649.00	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>			76,672,089.00	77,742,914.00	55,281,647.70	77,791,047.00	48,133.00	0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,108,847.00)	(1,108,847.00)	0.00	(1,108,847.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			75,563,242.00	76,634,067.00	55,281,647.70	76,682,200.00	48,133.00	0.1%
<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,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	3,129,594.00	1,887,814.00	1,175,689.00	1,887,814.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,200,000.00	1,207,158.00	429,872.47	1,207,158.00	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	2,515.00	2,515.00	0.00	16,440.00	13,925.00	553.7%
<b>TOTAL, OTHER STATE REVENUE</b>			4,332,109.00	3,097,487.00	1,605,561.47	3,111,412.00	13,925.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	262,500.00	276,038.00	166,189.37	276,038.00	0.00	0.0%
Interest		8660	220,000.00	520,000.00	38,377.41	520,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	90,000.00	110,000.00	105,751.07	110,000.00	0.00	0.0%
Interagency Services		8677	117,392.00	122,135.00	49,017.94	122,135.00	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	246,360.86	289,912.20	221,351.95	290,612.20	700.00	0.2%
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>			936,252.86	1,318,085.20	580,687.74	1,318,785.20	700.00	0.1%
<b>TOTAL, REVENUES</b>			80,831,603.86	81,049,639.20	57,467,896.91	81,112,397.20	62,758.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	26,694,778.00	26,863,233.99	15,098,643.13	26,725,886.99	137,347.00	0.5%
Certificated Pupil Support Salaries		1200	2,164,389.00	2,029,756.00	1,151,365.77	2,029,756.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,073,121.00	3,000,977.00	1,726,272.24	3,000,977.00	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>			31,932,288.00	31,893,966.99	17,976,281.14	31,756,619.99	137,347.00	0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	388,860.00	407,742.00	155,833.58	407,742.00	0.00	0.0%
Classified Support Salaries		2200	1,930,712.00	1,941,591.00	1,059,537.69	1,941,591.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	346,783.00	349,490.00	202,516.64	349,490.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,558,000.00	3,669,898.00	2,034,557.16	3,669,898.00	0.00	0.0%
Other Classified Salaries		2900	864,899.00	884,834.36	512,500.96	884,834.36	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			7,089,254.00	7,253,555.36	3,964,946.03	7,253,555.36	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,041,896.45	4,989,265.44	2,758,731.55	4,967,231.44	22,034.00	0.4%
PERS		3201-3202	1,213,994.00	1,243,823.56	702,099.00	1,244,623.56	(800.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	991,821.75	996,812.00	556,544.11	997,112.00	(300.00)	0.0%
Health and Welfare Benefits		3401-3402	7,046,111.00	6,819,269.00	3,918,048.48	6,819,109.00	160.00	0.0%
Unemployment Insurance		3501-3502	24,853.75	20,910.00	10,726.57	20,913.00	(3.00)	0.0%
Workers' Compensation		3601-3602	1,011,494.77	1,010,638.00	572,919.44	1,010,838.00	(200.00)	0.0%
OPEB, Allocated		3701-3702	26,782.00	25,677.00	12,649.36	25,677.00	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	171,369.00	151,553.00	87,787.15	151,553.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			15,528,322.72	15,257,948.00	8,619,505.66	15,237,057.00	20,891.00	0.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,526,284.00	1,526,284.00	502,502.28	1,526,284.00	0.00	0.0%
Books and Other Reference Materials		4200	15,150.00	21,264.84	9,089.92	21,264.84	0.00	0.0%
Materials and Supplies		4300	1,269,319.57	1,224,027.54	374,544.20	1,227,127.54	(3,100.00)	-0.3%
Noncapitalized Equipment		4400	785,009.11	703,124.72	476,948.57	967,841.72	(264,717.00)	-37.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,595,762.68	3,474,701.10	1,363,084.97	3,742,518.10	(267,817.00)	-7.7%
<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	121,104.00	146,741.45	77,284.82	143,941.45	2,800.00	1.9%
Dues and Memberships		5300	55,857.00	63,159.00	45,866.85	63,159.00	0.00	0.0%
Insurance		5400-5450	568,774.00	702,174.00	702,152.00	702,174.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,917,300.00	2,075,811.00	1,016,937.31	2,075,811.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	390,570.00	384,934.00	208,653.99	384,934.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,500.00)	(2,150.00)	(2,150.00)	(2,150.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,600.00)	(3,205.00)	(4,629.19)	(3,205.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,379,046.13	3,669,749.78	2,039,516.06	3,697,749.78	(28,000.00)	-0.8%
Communications		5900	259,500.00	259,800.00	158,746.56	259,800.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			6,686,051.13	7,297,014.23	4,242,378.40	7,322,214.23	(25,200.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	329,396.00	224,571.00	36,706.76	224,571.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			379,396.00	274,571.00	36,706.76	274,571.00	0.00	0.0%
<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	(16.00)	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	114,323.00	114,323.00	191,048.46	114,323.00	0.00	0.0%
Other Debt Service - Principal		7439	1,117,761.00	1,117,761.00	984,764.27	1,117,761.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,232,084.00	1,232,084.00	1,175,796.73	1,232,084.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(44,964.00)	(51,609.00)	0.00	(51,609.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(40,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(84,964.00)	(101,609.00)	0.00	(101,609.00)	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			66,358,194.53	66,582,231.68	37,378,699.69	66,717,010.68	(134,779.00)	-0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	318,797.00	0.00	318,797.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,500,000.00	1,818,797.00	0.00	1,818,797.00	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	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	(13,218,520.15)	(13,999,506.15)	0.00	(13,999,506.15)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,218,520.15)	(13,999,506.15)	0.00	(13,999,506.15)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(15,718,520.15)	(15,818,303.15)	0.00	(15,818,303.15)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,902,630.00	1,902,630.00	0.00	1,902,630.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,268,434.41	2,374,448.81	456,242.83	2,374,448.81	0.00	0.0%
3) Other State Revenue		8300-8599	5,353,276.03	5,833,821.46	534,400.09	5,833,821.46	0.00	0.0%
4) Other Local Revenue		8600-8799	2,716,869.95	3,042,854.37	1,412,426.73	3,051,288.37	8,434.00	0.3%
5) TOTAL, REVENUES			12,241,210.39	13,153,754.64	2,403,069.65	13,162,188.64		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,434,726.00	6,916,408.90	3,821,016.58	6,920,716.90	(4,308.00)	-0.1%
2) Classified Salaries		2000-2999	3,246,847.00	3,283,959.20	1,882,877.46	3,290,191.20	(6,232.00)	-0.2%
3) Employee Benefits		3000-3999	7,734,318.48	7,794,606.16	2,511,701.13	7,783,066.16	11,540.00	0.1%
4) Books and Supplies		4000-4999	1,429,484.25	1,454,589.21	728,343.87	1,462,323.21	(7,734.00)	-0.5%
5) Services and Other Operating Expenditures		5000-5999	4,423,594.29	5,034,425.98	2,457,770.95	5,035,125.98	(700.00)	0.0%
6) Capital Outlay		6000-6999	0.00	53,640.00	43,594.93	53,640.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,610,000.00	2,930,000.00	1,485,802.00	2,930,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	44,964.00	51,609.00	0.00	51,609.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,923,934.02	27,519,238.45	12,931,106.92	27,526,672.45		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,682,723.63)	(14,365,483.81)	(10,528,037.27)	(14,364,483.81)		
<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	13,218,520.15	13,999,506.15	0.00	13,999,506.15	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,218,520.15	13,999,506.15	0.00	13,999,506.15		

Description	Resource Codes	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>			(464,203.48)	(365,977.66)	(10,528,037.27)	(364,977.66)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,088,538.11	4,903,729.49		4,903,729.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,088,538.11	4,903,729.49		4,903,729.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,088,538.11	4,903,729.49		4,903,729.49		
2) Ending Balance, June 30 (E + F1e)			3,624,334.63	4,537,751.83		4,538,751.83		
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	3,624,334.63	4,537,751.83		4,538,751.83		
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		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<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	1,902,630.00	1,902,630.00	0.00	1,902,630.00	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>1,902,630.00</b>	<b>1,902,630.00</b>	<b>0.00</b>	<b>1,902,630.00</b>	<b>0.00</b>	<b>0.0%</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	1,394,198.00	1,394,198.00	0.00	1,394,198.00	0.00	0.0%
Special Education Discretionary Grants		8182	89,578.00	90,412.00	0.00	90,412.00	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	487,452.41	511,395.58	363,001.58	511,395.58	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Title II, Part A, Educator Quality</b>	<b>4035</b>	<b>8290</b>	<b>109,733.00</b>	<b>156,842.77</b>	<b>52,913.77</b>	<b>156,842.77</b>	<b>0.00</b>	<b>0.0%</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)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	7,111.00	1,778.00	7,111.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	52,653.00	48,696.46	23,048.46	48,696.46	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	29,119.00	14,560.00	29,119.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	99,184.00	102,024.00	(13,248.68)	102,024.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,636.00	34,650.00	14,189.70	34,650.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,268,434.41</b>	<b>2,374,448.81</b>	<b>456,242.83</b>	<b>2,374,448.81</b>	<b>0.00</b>	<b>0.0%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	300,000.00	300,000.00	41,190.57	300,000.00	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	1,019,485.00	1,068,324.38	0.00	1,068,324.38	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	24,700.00	15,000.00	5,098.44	15,000.00	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	4,009,091.03	4,450,497.08	488,111.08	4,450,497.08	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,353,276.03</b>	<b>5,833,821.46</b>	<b>534,400.09</b>	<b>5,833,821.46</b>	<b>0.00</b>	<b>0.0%</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>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	280,635.00	625,367.00	325,366.01	625,367.00	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	34,436.10	15,688.52	15,688.52	24,122.52	8,434.00	53.8%
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	2,401,798.85	2,401,798.85	1,071,372.20	2,401,798.85	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>			2,716,869.95	3,042,854.37	1,412,426.73	3,051,288.37	8,434.00	0.3%
<b>TOTAL, REVENUES</b>			12,241,210.39	13,153,754.64	2,403,069.65	13,162,188.64	8,434.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,511,714.00	5,914,731.50	3,252,161.77	5,918,864.50	(4,133.00)	-0.1%
Certificated Pupil Support Salaries		1200	562,236.00	630,546.40	356,572.47	630,721.40	(175.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	360,776.00	371,131.00	212,282.34	371,131.00	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>			6,434,726.00	6,916,408.90	3,821,016.58	6,920,716.90	(4,308.00)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,088,638.00	2,129,720.20	1,250,316.94	2,118,227.20	11,493.00	0.5%
Classified Support Salaries		2200	441,504.00	461,176.00	235,756.79	478,901.00	(17,725.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	102,454.00	104,490.00	59,934.00	104,490.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	141,742.00	179,416.00	97,845.80	179,416.00	0.00	0.0%
Other Classified Salaries		2900	472,509.00	409,157.00	239,023.93	409,157.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,246,847.00	3,283,959.20	1,882,877.46	3,290,191.20	(6,232.00)	-0.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,290,417.88	4,361,100.97	581,699.64	4,361,100.97	0.00	0.0%
PERS		3201-3202	631,600.00	650,868.18	371,101.75	645,868.18	5,000.00	0.8%
OASDI/Medicare/Alternative		3301-3302	351,032.20	375,871.16	211,121.12	375,871.16	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,147,332.00	2,068,778.98	1,155,084.66	2,062,238.98	6,540.00	0.3%
Unemployment Insurance		3501-3502	4,682.00	5,056.89	2,791.46	5,056.89	0.00	0.0%
Workers' Compensation		3601-3602	249,365.40	263,639.06	148,626.39	263,639.06	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	59,889.00	69,290.92	41,276.11	69,290.92	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			7,734,318.48	7,794,606.16	2,511,701.13	7,783,066.16	11,540.00	0.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	471,417.50	471,417.50	332,271.28	471,417.50	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	754,154.36	684,744.78	244,105.38	692,478.78	(7,734.00)	-1.1%
Noncapitalized Equipment		4400	203,912.39	298,426.93	151,967.21	298,426.93	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,429,484.25	1,454,589.21	728,343.87	1,462,323.21	(7,734.00)	-0.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	425,000.00	445,500.00	283,740.91	445,500.00	0.00	0.0%
Travel and Conferences		5200	157,252.52	121,708.60	21,619.60	121,708.60	0.00	0.0%
Dues and Memberships		5300	797.50	1,797.50	1,283.50	1,797.50	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	63,750.00	63,750.00	18,783.15	64,450.00	(700.00)	-1.1%
Transfers of Direct Costs		5710	1,500.00	2,150.00	2,150.00	2,150.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,200.00	13,200.00	8,740.53	13,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,758,094.27	4,381,419.88	2,119,124.72	4,381,419.88	0.00	0.0%
Communications		5900	4,000.00	4,900.00	2,328.54	4,900.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			4,423,594.29	5,034,425.98	2,457,770.95	5,035,125.98	(700.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	53,640.00	43,594.93	53,640.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	53,640.00	43,594.93	53,640.00	0.00	0.0%
<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	2,610,000.00	2,930,000.00	1,485,802.00	2,930,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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>			2,610,000.00	2,930,000.00	1,485,802.00	2,930,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	44,964.00	51,609.00	0.00	51,609.00	0.00	0.0%
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>			44,964.00	51,609.00	0.00	51,609.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			25,923,934.02	27,519,238.45	12,931,106.92	27,526,672.45	(7,434.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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%
<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: 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>(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>								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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%
<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	13,218,520.15	13,999,506.15	0.00	13,999,506.15	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>			13,218,520.15	13,999,506.15	0.00	13,999,506.15	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			13,218,520.15	13,999,506.15	0.00	13,999,506.15	0.00	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	78,584,830.00	3.78%	81,554,463.00	3.10%	84,083,518.00
2. Federal Revenues	8100-8299	2,374,448.81	1.10%	2,400,568.00	2.42%	2,458,661.00
3. Other State Revenues	8300-8599	8,945,233.46	-24.17%	6,783,180.00	2.37%	6,943,789.00
4. Other Local Revenues	8600-8799	4,370,073.57	0.00%	4,370,073.00	0.00%	4,370,073.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5e)		94,274,585.84	0.88%	95,108,284.00	2.89%	97,856,041.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,677,336.89		40,142,964.89
b. Step & Column Adjustment				663,786.00		577,584.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				801,842.00		698,843.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,677,336.89	3.79%	40,142,964.89	3.18%	41,419,391.89
2. Classified Salaries						
a. Base Salaries				10,543,746.56		10,985,728.56
b. Step & Column Adjustment				91,311.00		93,616.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				350,671.00		7,235.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,543,746.56	4.19%	10,985,728.56	0.92%	11,086,579.56
3. Employee Benefits	3000-3999	23,020,123.16	5.13%	24,200,049.00	4.65%	25,325,142.00
4. Books and Supplies	4000-4999	5,204,841.31	-38.04%	3,225,098.00	2.79%	3,315,037.00
5. Services and Other Operating Expenditures	5000-5999	12,357,340.21	1.79%	12,577,958.00	2.81%	12,931,631.00
6. Capital Outlay	6000-6999	328,211.00	-67.94%	105,211.00	-38.02%	65,211.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,162,084.00	4.25%	4,339,085.00	0.00%	4,339,085.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,000.00)	-23.51%	(38,243.00)	0.00%	(38,243.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,818,797.00	-72.51%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		96,062,480.13	-0.03%	96,037,851.45	3.03%	98,943,834.45
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,787,894.29)		(929,567.45)		(1,087,793.45)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,154,170.82		10,366,276.53		9,436,709.08
2. Ending Fund Balance (Sum lines C and D1)		10,366,276.53		9,436,709.08		8,348,915.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,538,751.83		3,950,109.73		3,358,587.63
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	5,827,524.70		5,486,599.35		4,990,328.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,366,276.53		9,436,709.08		8,348,915.63

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,827,524.70		5,668,405.35		5,355,440.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(181,806.00)		(365,112.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,827,524.70		5,486,599.35		4,990,328.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.07%		5.71%		5.04%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7,821.00		7,868.00		7,903.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		96,062,480.13		96,037,851.45		98,943,834.45
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		96,062,480.13		96,037,851.45		98,943,834.45
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,881,874.40		2,881,135.54		2,968,315.03
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,881,874.40		2,881,135.54		2,968,315.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	76,682,200.00	3.87%	79,651,833.00	3.18%	82,180,888.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,111,412.00	-44.69%	1,721,048.00	2.42%	1,762,697.00
4. Other Local Revenues	8600-8799	1,318,785.20	0.00%	1,318,785.00	0.00%	1,318,785.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(13,999,506.15)	7.50%	(15,049,506.00)	1.99%	(15,349,506.00)
6. Total (Sum lines A1 thru A5c)		67,112,891.05	0.79%	67,642,160.00	3.36%	69,912,864.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,756,619.99		33,062,889.99
b. Step & Column Adjustment				553,055.00		483,245.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				753,215.00		698,843.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,756,619.99	4.11%	33,062,889.99	3.58%	34,244,977.99
2. Classified Salaries						
a. Base Salaries				7,253,555.36		7,318,259.36
b. Step & Column Adjustment				58,409.00		60,623.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,295.00		7,235.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,253,555.36	0.89%	7,318,259.36	0.93%	7,386,117.36
3. Employee Benefits	3000-3999	15,237,057.00	6.35%	16,204,415.00	5.76%	17,137,141.00
4. Books and Supplies	4000-4999	3,742,518.10	-52.15%	1,790,679.00	3.02%	1,844,758.00
5. Services and Other Operating Expenditures	5000-5999	7,322,214.23	3.02%	7,542,989.00	3.02%	7,770,788.00
6. Capital Outlay	6000-6999	274,571.00	-72.84%	74,571.00	-53.64%	34,571.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,232,084.00	14.37%	1,409,085.00	0.00%	1,409,085.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(101,609.00)	0.00%	(101,609.00)	0.00%	(101,609.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,818,797.00	-72.51%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		68,535,807.68	-1.07%	67,801,279.35	3.58%	70,225,829.35
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,422,916.63)		(159,119.35)		(312,965.35)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,250,441.33		5,827,524.70		5,668,405.35
2. Ending Fund Balance (Sum lines C and D1)		5,827,524.70		5,668,405.35		5,355,440.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	5,827,524.70		5,668,405.35		5,355,440.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,827,524.70		5,668,405.35		5,355,440.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,827,524.70		5,668,405.35		5,355,440.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,827,524.70		5,668,405.35		5,355,440.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d include employee group settlement agreements for Certificated, Mgmt and Conf/Supv staff, in addition to staffing increases.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,902,630.00	0.00%	1,902,630.00	0.00%	1,902,630.00
2. Federal Revenues	8100-8299	2,374,448.81	1.10%	2,400,568.00	2.42%	2,458,661.00
3. Other State Revenues	8300-8599	5,833,821.46	-13.23%	5,062,132.00	2.35%	5,181,092.00
4. Other Local Revenues	8600-8799	3,051,288.37	0.00%	3,051,288.00	0.00%	3,051,288.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	13,999,506.15	7.50%	15,049,506.00	1.99%	15,349,506.00
6. Total (Sum lines A1 thru A5c)		27,161,694.79	1.12%	27,466,124.00	1.74%	27,943,177.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,920,716.90		7,080,074.90
b. Step & Column Adjustment				110,731.00		94,339.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				48,627.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,920,716.90	2.30%	7,080,074.90	1.33%	7,174,413.90
2. Classified Salaries						
a. Base Salaries				3,290,191.20		3,667,469.20
b. Step & Column Adjustment				32,902.00		32,993.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				344,376.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,290,191.20	11.47%	3,667,469.20	0.90%	3,700,462.20
3. Employee Benefits	3000-3999	7,783,066.16	2.73%	7,995,634.00	2.41%	8,188,001.00
4. Books and Supplies	4000-4999	1,462,323.21	-1.91%	1,434,419.00	2.50%	1,470,279.00
5. Services and Other Operating Expenditures	5000-5999	5,035,125.98	0.00%	5,034,969.00	2.50%	5,160,843.00
6. Capital Outlay	6000-6999	53,640.00	-42.88%	30,640.00	0.00%	30,640.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,930,000.00	0.00%	2,930,000.00	0.00%	2,930,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	51,609.00	22.78%	63,366.00	0.00%	63,366.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		27,526,672.45	2.58%	28,236,572.10	1.70%	28,718,005.10
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(364,977.66)		(770,448.10)		(774,828.10)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,903,729.49		4,538,751.83		3,768,303.73
2. Ending Fund Balance (Sum lines C and D1)		4,538,751.83		3,768,303.73		2,993,475.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	4,538,751.83		3,950,109.73		3,358,587.63
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(181,806.00)		(365,112.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,538,751.83		3,768,303.73		2,993,475.63

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

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

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

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2019

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Liz Robbins

Telephone: 925-634-2166 x2030

Title: CBO

E-mail: robbinsl@luhsd.net

### Criteria and Standards Review Summary

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

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

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

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

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

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

Description	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)	7,757.80	7,821.00	7,821.00	7,821.00	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>	7,757.80	7,821.00	7,821.00	7,821.00	0.00	0%
<b>5. District Funded County Program ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
a. County Community Schools	49.00	47.00	47.00	47.00	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>	49.00	47.00	47.00	47.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	7,806.80	7,868.00	7,868.00	7,868.00	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</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Object	Beginning Balances (Ref: Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)										
<b>A. BEGINNING CASH</b>			13,141,704.96	5,698,898.23	31,640,452.96	30,228,355.84	26,698,580.82	23,927,724.35	21,354,379.09	21,108,622.62
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment			634,897.44	1,586,512.35	4,885,841.35	2,819,722.23	3,200,000.00	3,200,000.00	6,250,000.00	3,200,000.00
Property Taxes				31,951,856.31	225,091.26			817,511.21		
Miscellaneous Funds										793,783.00
Federal Revenue			(183,226.67)	2,012.65	278.67	84,688.19	685,000.00	65,000.00	160,000.00	10,000.00
Other State Revenue			(446,747.48)	120,247.00		399,735.16	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00
Other Local Revenue				242,471.03	235,404.19	323,951.61	400,000.00	400,000.00	400,000.00	400,000.00
Interfund Transfers In			22,071.69							
All Other Financing Sources										
<b>TOTAL RECEIPTS</b>			25,994.98	33,883,099.34	5,346,615.47	3,628,097.19	5,335,000.00	5,532,511.21	7,860,000.00	5,453,783.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries			3,034,298.78	3,129,857.09	3,117,134.42	3,108,956.71	3,248,474.00	3,248,474.00	3,248,474.00	3,248,474.00
Classified Salaries			848,308.84	825,727.71	827,347.47	810,932.30	899,200.46	899,200.46	899,200.46	899,200.46
Employee Benefits			1,599,163.93	1,618,939.96	1,608,235.57	1,488,213.98	2,114,172.32	2,114,172.32	2,114,172.32	2,114,172.32
Books and Supplies			11,495.73	412,246.79	177,862.50	586,115.46	454,009.69	454,009.69	454,009.69	454,009.69
Services			1,250,103.76	1,170,613.53	798,549.12	1,140,204.75	900,000.00	900,000.00	900,000.00	900,000.00
Capital Outlay				29,062.27		22,744.85	40,000.00	40,000.00	40,000.00	40,000.00
Other Outgo			472,883.78		230,045.17		450,000.00	450,000.00	450,000.00	450,000.00
Interfund Transfers Out										
All Other Financing Uses										
<b>TOTAL DISBURSEMENTS</b>			7,214,254.82	7,186,447.35	6,759,174.25	7,157,168.05	8,105,856.47	8,105,856.47	8,105,856.47	8,105,856.47
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not In Treasury										
Accounts Receivable			1,004,657.35							
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
<b>SUBTOTAL</b>		0.00	1,004,657.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable			1,226,291.93	755,097.26	(461.66)	704.16				
Due To Other Funds										
Current Loans										
Unearned Revenues			33,912.31							
Deferred Inflows of Resources										
<b>SUBTOTAL</b>		0.00	1,260,204.24	755,097.26	(461.66)	704.16	0.00	0.00	0.00	0.00
<b>Nonoperating</b>										
Suspense Clearing										
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	(255,546.89)	(755,097.26)	461.66	(704.16)	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(7,442,806.73)	25,941,554.73	(1,412,097.12)	(3,529,775.02)	(2,770,856.47)	(2,573,345.26)	(245,856.47)	(2,652,073.47)
<b>F. ENDING CASH (A + E)</b>			5,698,898.23	31,640,452.96	30,228,355.84	26,698,580.82	23,927,724.35	21,354,379.09	21,108,622.62	18,456,449.15
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Second Interim  
2018-19 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

07 61721 0000000  
Form CASH

Liberty Union High  
Contra Costa County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		18,458,449.15	18,310,592.68	14,864,736.21	12,476,104.18				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,250,000.00	3,200,000.00	3,248,133.00	5,523,970.63			43,979,077.00	43,979,077.00
Property Taxes	8020-8079				817,511.22			33,811,970.00	33,811,970.00
Miscellaneous Funds	8080-8099							793,783.00	793,783.00
Federal Revenue	8100-8299	260,000.00	10,000.00	58,826.00	1,221,869.97			2,374,448.81	2,374,448.81
Other State Revenue	8300-8599	1,050,000.00	1,050,000.00	1,529,292.00	1,042,706.40			8,945,233.08	8,945,233.46
Other Local Revenue	8600-8799	400,000.00	400,000.00	763,205.00	382,969.60			4,370,073.12	4,370,073.57
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		7,960,000.00	4,660,000.00	5,599,456.00	8,989,027.82	0.00	0.00	94,274,585.01	94,274,585.84
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	3,248,474.00	3,248,474.00	3,248,474.00	3,547,771.89			38,677,336.89	38,677,336.89
Classified Salaries	2000-2999	899,200.46	899,200.46	899,200.46	939,027.02			10,543,746.56	10,543,746.56
Employee Benefits	3000-3999	2,114,172.32	2,114,172.32	2,000,000.00	2,020,535.80			23,020,123.16	23,020,123.16
Books and Supplies	4000-4999	454,009.69	454,009.69	454,009.69	839,053.00			5,204,841.31	5,204,841.31
Services	5000-5999	900,000.00	900,000.00	900,000.00	1,697,869.05			12,357,340.21	12,357,340.21
Capital Outlay	6000-6599	40,000.00	40,000.00	36,403.88	0.00			328,211.00	328,211.00
Other Outgo	7000-7499	450,000.00	450,000.00	450,000.00	259,155.05			4,112,084.00	4,112,084.00
Interfund Transfers Out	7600-7629				1,818,797.00			1,818,797.00	1,818,797.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		8,105,856.47	8,105,856.47	7,988,088.03	11,122,208.81	0.00	0.00	96,062,480.13	96,062,480.13
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							1,004,657.35	1,004,657.35
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	1,004,657.35	1,004,657.35
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599							1,981,631.69	1,981,631.69
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							33,912.31	33,912.31
Deferred Inflows of Resources	9690							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	2,015,544.00	2,015,544.00
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>								(1,013,886.65)	(1,013,886.65)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(145,856.47)	(3,445,856.47)	(2,388,632.03)	(2,133,180.99)	0.00	0.00	(2,786,781.77)	(1,787,894.29)
<b>F. ENDING CASH (A + E)</b>		18,310,592.68	14,864,736.21	12,476,104.18	10,342,923.19				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								10,342,923.19	

	Object	Beginning Balances (Ref: Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)										
<b>A. BEGINNING CASH</b>			10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources	8010-8019									
Principal Apportionment	8020-8079									
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299									
Federal Revenue	8300-8599									
Other State Revenue	8600-8799									
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
<b>TOTAL RECEIPTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>			10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

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

07 61721 0000000  
Form CASH

Liberty Union High  
Contra Costa County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>		10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		10,342,923.19	10,342,923.19	10,342,923.19	10,342,923.19				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								10,342,923.19	

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	7,821.00	7,821.00		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>7,821.00</b>	<b>7,821.00</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	7,846.00	7,851.00		
Charter School				
<b>Total ADA</b>	<b>7,846.00</b>	<b>7,851.00</b>	<b>0.1%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	7,871.00	7,881.00		
Charter School				
<b>Total ADA</b>	<b>7,871.00</b>	<b>7,881.00</b>	<b>0.1%</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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	8,320	8,320		
Charter School				
<b>Total Enrollment</b>	<b>8,320</b>	<b>8,320</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	8,350	8,355		
Charter School				
<b>Total Enrollment</b>	<b>8,350</b>	<b>8,355</b>	<b>0.1%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	8,380	8,390		
Charter School				
<b>Total Enrollment</b>	<b>8,380</b>	<b>8,390</b>	<b>0.1%</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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	7,690	8,186	
Charter School			
<b>Total ADA/Enrollment</b>	<b>7,690</b>	<b>8,186</b>	<b>93.9%</b>
Second Prior Year (2016-17)			
District Regular	7,725	8,199	
Charter School			
<b>Total ADA/Enrollment</b>	<b>7,725</b>	<b>8,199</b>	<b>94.2%</b>
First Prior Year (2017-18)			
District Regular	7,742	8,219	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>7,742</b>	<b>8,219</b>	<b>94.2%</b>
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>94.6%</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	7,821	8,320		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>7,821</b>	<b>8,320</b>	<b>94.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	7,898	8,355		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,898</b>	<b>8,355</b>	<b>94.5%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	7,928	8,390		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,928</b>	<b>8,390</b>	<b>94.5%</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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2018-19)	77,742,914.00	77,791,047.00	0.1%	Met
1st Subsequent Year (2019-20)	79,916,625.00	80,760,680.00	1.1%	Met
2nd Subsequent Year (2020-21)	82,164,801.00	83,289,735.00	1.4%	Met

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

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

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

Explanation:  
(required if NOT met)

## 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)	47,008,761.80	60,051,507.83	78.3%
Second Prior Year (2016-17)	49,740,275.40	60,010,266.21	82.9%
First Prior Year (2017-18)	51,812,675.26	62,123,505.27	83.4%
	Historical Average Ratio:		81.5%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.5% to 84.5%	78.5% to 84.5%	78.5% to 84.5%

### 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 B8, B10)		
Current Year (2018-19)	54,247,232.35	66,717,010.68	81.3%	Met
1st Subsequent Year (2019-20)	56,585,564.35	67,301,279.35	84.1%	Met
2nd Subsequent Year (2020-21)	58,768,236.35	69,725,829.35	84.3%	Met

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

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

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

Explanation:  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	2,365,622.81	2,374,448.81	0.4%	No
1st Subsequent Year (2019-20)	2,391,645.00	2,400,568.00	0.4%	No
2nd Subsequent Year (2020-21)	2,449,522.00	2,458,661.00	0.4%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	8,465,941.08	8,945,233.46	5.7%	Yes
1st Subsequent Year (2019-20)	7,191,024.00	6,783,180.00	-5.7%	Yes
2nd Subsequent Year (2020-21)	7,361,196.00	6,943,789.00	-5.7%	Yes

Explanation:  
(required if Yes)

The District received \$348K from Low Performing Block Grant after 1st Interim for 2018-19. In 2019-20 and 2020-21 the District anticipates to have the CTEIG revenue cut by 45% or \$450K.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	3,976,868.12	4,370,073.57	9.9%	Yes
1st Subsequent Year (2019-20)	3,976,868.00	4,370,073.00	9.9%	Yes
2nd Subsequent Year (2020-21)	3,976,868.00	4,370,073.00	9.9%	Yes

Explanation:  
(required if Yes)

Additional RDA revenue is expected in Current Year as well as 1st and 2nd Subsequent years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	4,819,797.86	5,204,841.31	8.0%	Yes
1st Subsequent Year (2019-20)	2,890,929.00	3,225,098.00	11.6%	Yes
2nd Subsequent Year (2020-21)	2,970,626.00	3,315,037.00	11.6%	Yes

Explanation:  
(required if Yes)

Additional Supplies budgeted since 1st Interim with new block as well as from reserves.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	11,575,698.76	12,357,340.21	6.8%	Yes
1st Subsequent Year (2019-20)	11,911,284.00	12,577,958.00	5.6%	Yes
2nd Subsequent Year (2020-21)	12,246,879.00	12,931,631.00	5.6%	Yes

Explanation:  
(required if Yes)

Increase due to Special Ed NPS and Transportation costs in addition to utilities and insurance premiums.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	14,808,432.01	15,689,755.84	6.0%	Not Met
1st Subsequent Year (2019-20)	13,559,537.00	13,553,821.00	0.0%	Met
2nd Subsequent Year (2020-21)	13,787,586.00	13,772,523.00	-0.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	16,395,496.62	17,562,181.52	7.1%	Not Met
1st Subsequent Year (2019-20)	14,802,213.00	15,803,056.00	6.8%	Not Met
2nd Subsequent Year (2020-21)	15,217,505.00	16,246,668.00	6.8%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

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

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

The District received \$348K from Low Performing Block Grant after 1st Interim for 2018-19. In 2019-20 and 2020-21 the District anticipates to have the CTEIG revenue cut by 45% or \$450K.

Additional RDA revenue is expected in Current Year as well as 1st and 2nd Subsequent years.

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

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

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

Additional Supplies budgeted since 1st Interim with new block as well as from reserves.

Increase due to Special Ed NPS and Transportation costs in addition to utilities and insurance premiums.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

- 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
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,783,300.76	2,730,000.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,730,000.00	

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

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

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

The District plans to contribute the full 3%. The additional \$53K by the end of the fiscal year.

## 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)	5.5%	5.7%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.8%	1.9%	1.7%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(1,422,916.63)	68,535,807.68	2.1%	Not Met
1st Subsequent Year (2019-20)	(159,119.35)	67,801,279.35	0.2%	Met
2nd Subsequent Year (2020-21)	(312,965.35)	70,225,829.35	0.4%	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)

## 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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	10,366,276.53	Met
1st Subsequent Year (2019-20)	9,436,709.08	Met
2nd Subsequent Year (2020-21)	8,348,915.63	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2018-19)	10,342,923.19	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.)	7,821	7,868	7,903
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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)	96,062,480.13	96,037,851.45	98,943,834.45
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	96,062,480.13	96,037,851.45	98,943,834.45
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,881,874.40	2,881,135.54	2,968,315.03
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,881,874.40	2,881,135.54	2,968,315.03

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

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

Reserve Amounts	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,712,184.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	605,340.70	5,668,405.35	5,355,440.00
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	(181,806.00)	(365,112.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,317,524.70	5,486,599.35	4,990,328.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.54%	5.71%	5.04%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,881,874.40</b>	<b>2,881,135.54</b>	<b>2,968,315.03</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 first interim projections that may impact the budget?

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(13,538,520.15)	(13,999,506.15)	3.4%	460,986.00	Met
1st Subsequent Year (2019-20)	(13,838,520.00)	(15,049,506.00)	8.8%	1,210,986.00	Not Met
2nd Subsequent Year (2020-21)	(14,138,520.00)	(15,349,506.00)	8.6%	1,210,986.00	Not 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)	1,818,797.00	1,818,797.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	500,000.00	500,000.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Increased projected SPED costs.

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

Explanation:  
(required if NOT met)

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

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

--

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

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




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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

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**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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(Required if Yes)

Fund 35 will expire and capital lease payment is budgeted to be paid from the general fund.

## S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

#### 2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
7,142,206.00	12,702,498.00
7,142,206.00	12,702,498.00

Estimated	Actuarial
June 2018	June 2018

#### 3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim

22,406.00	28,677.00
22,406.00	35,000.00
22,406.00	35,000.00



#### 4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second 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)

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	389.7	389.7	395.7	396.7

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

Jan 16, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 18, 2018

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

Yes

If Yes, date of budget revision board adoption:

Jan 16, 2019

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2021

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)?

Yes

Yes

Yes

#### 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")

2.5%

1.8%

2.0%

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

LCFF General Fund

**Negotiations Not Settled**

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

--

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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


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

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

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

If Yes, explain the nature of the new costs:




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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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


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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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


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

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


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

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

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

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

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	246.9	246.9	251.9	251.9

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Feb 13, 2019

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

Yes

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?

Yes

If Yes, date of budget revision board adoption:

Feb 13, 2019

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2019

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)?

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

310,424		
---------	--	--

% change in salary schedule from prior year  
or

2.4%
------

**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:

LCFF General Fund

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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			

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

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

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

If Yes, explain the nature of the new costs:


--

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

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	41.8	41.8	41.8	41.8

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
167,335	98,861	126,710
2.6%	1.6%	2.0%

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

- 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)

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2.

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

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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

Other Funds											
	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond Interest & Redemption Fund 51	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	\$599,582	\$641,847	\$614,011	\$1,500,000	\$59,448,526	\$8,188,981	\$178,625	\$1,188	\$9,730,203	\$0	\$69,878
REVENUES	\$1,647,453	\$1,392,400	\$1,205,693	\$0	\$723,693	\$1,675,000	\$0	\$8,785	\$103,279	\$3,244,343	\$4,246
EXPENDITURES	\$1,671,174	\$1,524,672	\$2,127,072	\$0	\$60,172,219	\$9,863,981	\$178,625	\$0	\$0	\$3,244,343	\$17,288
Excess (Deficiency) of Revenue over Expenditures	(\$23,721)	(\$132,272)	(\$921,379)	\$0	(\$59,448,526)	(\$8,188,981)	(\$178,625)	\$8,785	\$103,279	\$0	(\$13,042)
Transfer In/Out	\$0	\$0	\$307,368	\$1,500,000	\$0	\$11,429	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Increase/(Decrease) In Fund Balance	(\$23,721)	(\$132,272)	(\$614,011)	\$1,500,000	(\$59,448,526)	(\$8,177,552)	(\$178,625)	\$8,785	\$103,279	\$0	(\$13,042)
Ending Fund Balance	\$575,861	\$509,575	\$0	\$3,000,000	\$0	\$11,429	\$0	\$9,973	\$9,833,481	\$0	\$56,836

Description	Resource Codes	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	163,712.00	146,100.00	0.09	156,396.00	10,296.00	7.0%
3) Other State Revenue		8300-8599	1,088,664.00	1,093,841.00	503,568.00	1,115,127.00	21,286.00	1.9%
4) Other Local Revenue		8600-8799	356,913.00	375,929.65	130,771.51	375,929.65	0.00	0.0%
5) TOTAL REVENUES			1,609,289.00	1,615,870.65	634,339.60	1,647,452.65		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	568,424.00	583,313.70	278,568.41	589,065.70	(5,752.00)	-1.0%
2) Classified Salaries		2000-2999	327,102.00	327,229.00	191,505.63	335,849.00	(8,620.00)	-2.6%
3) Employee Benefits		3000-3999	378,107.78	387,679.08	184,213.84	390,045.08	(2,366.00)	-0.6%
4) Books and Supplies		4000-4999	124,542.22	129,300.22	52,848.51	129,784.22	(484.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	161,012.00	162,070.00	84,565.04	176,430.00	(14,360.00)	-8.9%
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	40,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,599,188.00	1,639,592.00	791,701.43	1,671,174.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			10,101.00	(23,721.35)	(157,361.83)	(23,721.35)		
<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		

2018-19 Second Interim  
Adult Education Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,101.00	(23,721.35)	(157,361.83)	(23,721.35)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	417,071.09	599,582.35		599,582.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,071.09	599,582.35		599,582.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,071.09	599,582.35		599,582.35		
2) Ending Balance, June 30 (E + F1e)			427,172.09	575,861.00		575,861.00		
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	2,701.55	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		575,861.00		
Reserved for Adult Education	0000	9780				575,861.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	424,470.54	575,861.00		0.00		

2018-19 Second Interim  
Adult Education Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	27,455.00	9,690.00	(0.21)	9,690.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	136,257.00	136,410.00	0.30	146,706.00	10,296.00	7.5%
<b>TOTAL, FEDERAL REVENUE</b>			163,712.00	146,100.00	0.09	156,396.00	10,296.00	7.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,001,959.00	1,007,136.00	503,568.00	1,021,496.00	14,360.00	1.4%
All Other State Revenue	All Other	8590	86,705.00	86,705.00	0.00	93,631.00	6,926.00	8.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,088,664.00	1,093,841.00	503,568.00	1,115,127.00	21,286.00	1.9%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,600.00	3,600.00	2,478.78	3,600.00	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	92,000.00	92,000.00	52,433.76	92,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8689	249,313.00	274,329.65	72,780.22	274,329.65	0.00	0.0%
Tuition		8710	12,000.00	6,000.00	3,078.75	6,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			358,913.00	375,929.65	130,771.51	375,929.65	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,609,289.00	1,615,870.65	634,339.60	1,647,452.65		

2018-19 Second Interim  
Adult Education Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	408,633.00	418,388.70	184,767.06	424,065.70	(5,677.00)	-1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,791.00	164,925.00	93,801.35	165,000.00	(75.00)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>568,424.00</b>	<b>583,313.70</b>	<b>278,568.41</b>	<b>589,065.70</b>	<b>(5,752.00)</b>	<b>-1.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	104,234.00	103,418.00	60,947.37	107,502.00	(4,084.00)	-3.9%
Classified Support Salaries		2200	60,390.00	60,390.00	35,227.50	61,634.00	(1,244.00)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	128,914.00	129,777.00	75,458.61	132,392.00	(2,615.00)	-2.0%
Other Classified Salaries		2900	33,564.00	33,644.00	19,872.15	34,321.00	(677.00)	-2.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>327,102.00</b>	<b>327,229.00</b>	<b>191,505.63</b>	<b>335,849.00</b>	<b>(8,620.00)</b>	<b>-2.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	134,804.56	136,363.56	38,339.97	136,816.56	(453.00)	-0.3%
PERS		3201-3202	57,011.00	58,485.00	34,140.30	59,731.00	(1,246.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	32,591.27	34,220.57	19,606.61	34,692.57	(472.00)	-1.4%
Health and Welfare Benefits		3401-3402	129,464.00	133,843.00	79,663.77	133,843.00	0.00	0.0%
Unemployment Insurance		3501-3502	448.73	469.73	230.96	472.73	(3.00)	-0.6%
Workers' Compensation		3601-3602	23,788.22	24,297.22	12,232.23	24,489.22	(192.00)	-0.8%
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>378,107.78</b>	<b>387,679.08</b>	<b>184,213.84</b>	<b>390,045.08</b>	<b>(2,366.00)</b>	<b>-0.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	15,265.00	14,478.72	20,038.00	(4,773.00)	-31.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	92,250.22	104,035.22	36,842.39	99,746.22	4,289.00	4.1%
Noncapitalized Equipment		4400	27,292.00	10,000.00	1,527.40	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>124,542.22</b>	<b>129,300.22</b>	<b>52,848.51</b>	<b>129,784.22</b>	<b>(484.00)</b>	<b>-0.4%</b>

2018-19 Second Interim  
Adult Education Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	7,625.00	7,732.00	3,887.94	22,092.00	(14,360.00)	-185.7%
Dues and Memberships		5300	0.00	400.00	400.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,200.00	43,200.00	18,240.01	43,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	3,500.00	0.00	3,500.00	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	6,000.00	5,640.00	5,640.00	5,640.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	80,202.00	88,800.00	49,736.23	88,800.00	0.00	0.0%
Communications		5900	17,985.00	12,798.00	6,660.86	12,798.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>161,012.00</b>	<b>162,070.00</b>	<b>84,565.04</b>	<b>176,430.00</b>	<b>(14,360.00)</b>	<b>-8.9%</b>
<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%
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>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<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	40,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>40,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,599,188.00</b>	<b>1,639,592.00</b>	<b>791,701.43</b>	<b>1,671,174.00</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>								
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		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<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		

Description	Resource Codes	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	627,600.00	775,000.00	227,544.45	775,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	49,000.00	49,000.00	16,194.51	49,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	568,400.00	568,400.00	382,600.76	568,400.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			1,245,000.00	1,392,400.00	626,339.72	1,392,400.00		
<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	583,513.00	590,280.00	322,624.31	590,280.00	0.00	0.0%
3) Employee Benefits		3000-3999	275,471.00	268,704.00	152,967.26	268,704.00	0.00	0.0%
4) Books and Supplies		4000-4999	571,000.00	571,000.00	270,135.27	571,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	70,088.00	69,688.00	37,541.54	69,688.00	0.00	0.0%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>			1,525,072.00	1,524,672.00	783,268.38	1,524,672.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(280,072.00)	(132,272.00)	(156,928.66)	(132,272.00)		
<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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.00	0.00		

2018-19 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(280,072.00)	(132,272.00)	(156,928.66)	(132,272.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	442,150.91	641,847.11		641,847.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			442,150.91	641,847.11		641,847.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			442,150.91	641,847.11		641,847.11		
2) Ending Balance, June 30 (E + F1e)			162,078.91	509,575.11		509,575.11		
<b>Components of Ending Fund Balance</b>								
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	162,078.91	509,575.11		509,575.11		
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		

2018-19 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	627,600.00	775,000.00	227,544.45	775,000.00	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>			627,600.00	775,000.00	227,544.45	775,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	49,000.00	49,000.00	16,194.51	49,000.00	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>			49,000.00	49,000.00	16,194.51	49,000.00	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%
Food Service Sales		8634	567,493.00	567,493.00	379,563.60	567,493.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	907.00	907.00	3,037.16	907.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			568,400.00	568,400.00	382,600.76	568,400.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,245,000.00	1,392,400.00	626,339.72	1,392,400.00		

2018-19 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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%
<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	373,467.00	373,467.00	194,981.85	373,467.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	210,046.00	216,813.00	127,642.46	216,813.00	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>			583,513.00	590,280.00	322,624.31	590,280.00	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	69,612.00	74,639.76	43,631.03	74,639.76	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	42,732.00	42,945.00	24,658.10	42,945.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	139,174.00	124,646.12	69,597.00	124,646.12	0.00	0.0%
Unemployment Insurance		3501-3502	276.00	284.00	161.21	284.00	0.00	0.0%
Workers' Compensation		3601-3602	14,808.00	15,014.00	8,401.10	15,014.00	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	8,869.00	11,175.12	6,518.82	11,175.12	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			275,471.00	268,704.00	152,967.26	268,704.00	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	9,000.00	9,000.00	824.12	9,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	560,000.00	560,000.00	269,311.15	560,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			571,000.00	571,000.00	270,135.27	571,000.00	0.00	0.0%

2018-19 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	3,438.00	3,438.00	317.80	3,438.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,100.00	12,100.00	3,185.42	12,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,000.00	6,000.00	0.00	6,000.00	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	200.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,000.00	48,000.00	34,038.32	48,000.00	0.00	0.0%
Communications		5900	200.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>70,088.00</b>	<b>69,688.00</b>	<b>37,541.54</b>	<b>69,688.00</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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - 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>TOTAL, EXPENDITURES</b>			<b>1,525,072.00</b>	<b>1,524,672.00</b>	<b>783,268.38</b>	<b>1,524,672.00</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	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>								
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%
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>			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		

2018-19 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,108,847.00	1,108,847.00	0.00	1,108,847.00	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	3,000.00	96,846.00	96,155.08	96,846.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>1,111,847.00</b>	<b>1,205,693.00</b>	<b>96,155.08</b>	<b>1,205,693.00</b>		
<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	453,560.00	503,060.00	377,406.94	503,060.00	0.00	0.0%
6) Capital Outlay		6000-6999	777,562.00	1,624,012.00	1,115,875.56	1,624,012.00	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%
<b>9) TOTAL EXPENDITURES</b>			<b>1,231,122.00</b>	<b>2,127,072.00</b>	<b>1,493,282.50</b>	<b>2,127,072.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(119,275.00)	(921,379.00)	(1,397,127.42)	(921,379.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	307,368.00	0.00	307,368.00	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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>307,368.00</b>	<b>0.00</b>	<b>307,368.00</b>		

2018-19 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,275.00)	(614,011.00)	(1,397,127.42)	(614,011.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	783,776.22	614,011.40		614,011.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			783,776.22	614,011.40		614,011.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			783,776.22	614,011.40		614,011.40		
2) Ending Balance, June 30 (E + F1e)			664,501.22	0.40		0.40		
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		0.40		
Reserved for Def Maintenance	0000	9780				0.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	664,501.22	0.40		0.00		

2018-19 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,108,847.00	1,108,847.00	0.00	1,108,847.00	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>1,108,847.00</b>	<b>1,108,847.00</b>	<b>0.00</b>	<b>1,108,847.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	2,309.08	3,000.00	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	93,846.00	93,846.00	93,846.00	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>3,000.00</b>	<b>96,846.00</b>	<b>96,155.08</b>	<b>96,846.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>1,111,847.00</b>	<b>1,205,693.00</b>	<b>96,155.08</b>	<b>1,205,693.00</b>		

2018-19 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	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%
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	453,560.00	503,060.00	377,406.94	503,060.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			453,560.00	503,060.00	377,406.94	503,060.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	777,562.00	1,339,975.00	1,101,775.15	1,339,975.00	0.00	0.0%
Equipment		6400	0.00	284,037.00	14,100.41	284,037.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			777,562.00	1,624,012.00	1,115,875.56	1,624,012.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,231,122.00	2,127,072.00	1,493,282.50	2,127,072.00		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	307,368.00	0.00	307,368.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	307,368.00	0.00	307,368.00	0.00	0.0%
<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>			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%
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>			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>								
<b>(a - b + c - d + e)</b>			0.00	307,368.00	0.00	307,368.00		

2018-19 Second Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

07 61721 0000000  
Form 171

Description	Resource Codes	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<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%
<b>9) TOTAL, EXPENDITURES</b>			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>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			1,500,000.00	1,500,000.00	0.00	1,500,000.00		

2018-19 Second Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

07 61721 0000000  
Form 171

Description	Resource Codes	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>			1,500,000.00	1,500,000.00	0.00	1,500,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,500,000.00		1,500,000.00	0.00	0.0%
b) Audit Adjustments		0703	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,500,000.00		1,500,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,500,000.00		1,500,000.00		
2) Ending Balance, June 30 (E + F1e)			1,500,000.00	3,000,000.00		3,000,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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		3,000,000.00		
Reserved for Technology	0000	9780				3,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,500,000.00	3,000,000.00		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	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,500,000.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,500,000.00	1,500,000.00	0.00	1,500,000.00	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</b> (a - b + c - d + e)			1,500,000.00	1,500,000.00	0.00	1,500,000.00		

2018-19 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	723,693.44	723,693.37	723,693.44	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			0.00	723,693.44	723,693.37	723,693.44		
<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	28,000.00	0.00	28,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,000,000.00	49,871,693.44	209,437.92	49,871,693.44	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	10,272,525.90	4,254,312.65	10,272,525.90	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%
<b>9) TOTAL, EXPENDITURES</b>			57,000,000.00	60,172,219.34	4,463,750.57	60,172,219.34		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(57,000,000.00)	(59,448,525.90)	(3,740,057.20)	(59,448,525.90)		
<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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.00	0.00		

2018-19 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(57,000,000.00)	(59,448,525.90)	(3,740,057.20)	(59,448,525.90)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,000,000.00	59,448,525.90		59,448,525.90	0.00	0.0%
b) Audit Adjustments		9792	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,000,000.00	59,448,525.90		59,448,525.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,000,000.00	59,448,525.90		59,448,525.90		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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		8578	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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	723,693.44	723,693.37	723,693.44	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	723,693.44	723,693.37	723,693.44	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	723,693.44	723,693.37	723,693.44		

2018-19 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>								
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	28,000.00	0.00	28,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	28,000.00	0.00	28,000.00	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	113,674.00	73,673.36	113,674.00	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	57,000,000.00	49,758,019.44	135,764.56	49,758,019.44	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>			57,000,000.00	49,871,693.44	209,437.92	49,871,693.44	0.00	0.0%

2018-19 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	106,172.00	6,171.50	106,172.00	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	10,166,353.90	4,248,141.15	10,166,353.90	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	10,272,525.90	4,254,312.65	10,272,525.90	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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			57,000,000.00	60,172,219.34	4,463,750.57	60,172,219.34		

2018-19 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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 of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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		

2018-19 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	1,675,000.00	1,675,000.00	687,827.04	1,675,000.00	0.00	0.0%
5) TOTAL REVENUES			1,675,000.00	1,675,000.00	687,827.04	1,675,000.00		
<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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	320,216.00	877,657.00	532,980.15	877,657.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,414,438.00	8,100,978.00	377,835.98	8,100,978.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	385,346.00	385,346.00	370,345.84	385,346.00	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			5,620,000.00	9,863,981.00	1,281,161.97	9,863,981.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(3,945,000.00)	(8,188,981.00)	(593,334.93)	(8,188,981.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	11,429.00	0.00	11,429.00	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	11,429.00	0.00	11,429.00		

2018-19 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,945,000.00)	(8,177,552.00)	(593,334.83)	(8,177,552.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,574,324.78	8,188,981.21		8,188,981.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,574,324.78	8,188,981.21		8,188,981.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,574,324.78	8,188,981.21		8,188,981.21		
2) Ending Balance, June 30 (E + F1e)			2,629,324.78	11,429.21		11,429.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		11,429.21		
Reserved for Capital Facilities	0000	9780				11,429.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,629,324.78	11,429.21		0.00		

2018-19 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	75,000.00	75,000.00	48,587.88	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,600,000.00	1,600,000.00	639,239.16	1,600,000.00	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>			1,675,000.00	1,675,000.00	687,827.04	1,675,000.00	0.00	0.0%
<b>TOTAL REVENUES</b>			1,675,000.00	1,675,000.00	687,827.04	1,675,000.00		

2018-19 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			500,000.00	500,000.00	0.00	500,000.00	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	260,000.00	258,088.65	260,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	178,687.00	226,128.00	177,408.00	226,128.00	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	141,529.00	391,529.00	97,483.50	391,529.00	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>			320,216.00	877,657.00	532,980.15	877,657.00	0.00	0.0%

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Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	3,914,438.00	8,100,978.00	377,835.98	8,100,978.00	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	500,000.00	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>4,414,438.00</b>	<b>8,100,978.00</b>	<b>377,835.98</b>	<b>8,100,978.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	91,985.00	91,985.00	77,592.96	91,985.00	0.00	0.0%
Other Debt Service - Principal		7439	293,361.00	293,361.00	292,752.88	293,361.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>385,346.00</b>	<b>385,346.00</b>	<b>370,345.84</b>	<b>385,346.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,620,000.00</b>	<b>9,863,981.00</b>	<b>1,281,161.97</b>	<b>9,863,981.00</b>		

2018-19 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	11,429.00	0.00	11,429.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	11,429.00	0.00	11,429.00	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								
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%
<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 (a - b + c - d + e)</b>			0.00	11,429.00	0.00	11,429.00		

2018-19 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

07 61721 0000000  
Form 351

Description	Resource Codes	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	0.00	0.00	1,074.20	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,074.20	0.00		
<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	173,774.00	178,624.61	0.00	178,624.61	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			173,774.00	178,624.61	0.00	178,624.61		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(173,774.00)	(178,624.61)	1,074.20	(178,624.61)		
<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		

2018-19 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(173,774.00)	(178,624.61)	1,074.20	(178,624.61)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	632,864.19	178,624.61		178,624.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			632,864.19	178,624.61		178,624.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,864.19	178,624.61		178,624.61		
2) Ending Balance, June 30 (E + F1e)			459,090.19	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	459,090.19	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Appointments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,074.20	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%
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>			0.00	0.00	1,074.20	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	1,074.20	0.00		

2018-19 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

2018-19 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	173,774.00	178,624.61	0.00	178,624.61	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>			173,774.00	178,624.61	0.00	178,624.61	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			173,774.00	178,624.61	0.00	178,624.61		

2018-19 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

07 61721 0000000  
Form 351

Description	Resource Codes	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>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<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/Bulldings		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								
<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 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>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

2018-19 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

07 61721 0000000  
Form 401

Description	Resource Codes	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	0.00	8,785.00	8,784.72	8,785.00	0.00	0.0%
5) TOTAL REVENUES			0.00	8,785.00	8,784.72	8,785.00		
<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>			0.00	8,785.00	8,784.72	8,785.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000,000.00	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			1,000,000.00	0.00	0.00	0.00		

2018-19 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

07 61721 0000000  
Form 401

Description	Resource Codes	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>			1,000,000.00	8,785.00	8,784.72	8,785.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	598,422.39	1,187.58		1,187.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			598,422.39	1,187.58		1,187.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			598,422.39	1,187.58		1,187.58		
2) Ending Balance, June 30 (E + F1e)			1,598,422.39	9,972.58		9,972.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		9,972.58		
Reserved for Capital Outlay	0000	9780				9,972.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,598,422.39	9,972.58		0.00		

2018-19 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	8,785.00	8,784.72	8,785.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	8,785.00	8,784.72	8,785.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	8,785.00	8,784.72	8,785.00		

2018-19 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

2018-19 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			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>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	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,000,000.00</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>								
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>			<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>1,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

2018-19 Second Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	103,278.60	8,661,538.71	103,278.60	0.00	0.0%
5) TOTAL REVENUES			0.00	103,278.60	8,661,538.71	103,278.60		
<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	8,881,106.25	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	8,881,106.25	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	103,278.60	(219,567.54)	103,278.60		
<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		

2018-19 Second Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	103,278.60	(219,567.54)	103,278.60		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,548,434.21	9,730,202.77		9,730,202.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,548,434.21	9,730,202.77		9,730,202.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,548,434.21	9,730,202.77		9,730,202.77		
2) Ending Balance, June 30 (E + F1e)			3,548,434.21	9,833,481.37		9,833,481.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		9,833,481.37		
Reserved for Bond Interest and Redemption	0000	9780				9,833,481.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	3,548,434.21	9,833,481.37		0.00		

2018-19 Second Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

07 61721 0000000  
Form 511

Description	Resource Codes	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>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	8,290,663.37	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	170,671.46	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	10,126.66	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	103,278.60	169,552.43	103,278.60	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%
Interest		8660	0.00	0.00	20,524.79	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%
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>			0.00	103,278.60	8,661,538.71	103,278.60	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	103,278.60	8,661,538.71	103,278.60		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	6,845,000.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	2,036,106.25	0.00	0.00	0.0%
Debt Service - Interest		7436	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>			0.00	0.00	8,881,106.25	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	8,881,106.25	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>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: General Fund		7614	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%
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 (a - b + c - d + e)</b>			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>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	3,169,143.00	3,244,343.00	1,776,863.29	3,244,343.00	0.00	0.0%
<b>5) TOTAL REVENUES</b>			3,169,143.00	3,244,343.00	1,776,863.29	3,244,343.00		
<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	1,636,074.00	1,605,179.00	953,722.23	1,605,179.00	0.00	0.0%
3) Employee Benefits		3000-3999	871,237.00	819,912.00	499,895.88	819,912.00	0.00	0.0%
4) Books and Supplies		4000-4999	389,330.00	519,335.00	227,370.84	519,335.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	272,502.00	299,917.00	258,682.18	299,917.00	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%
<b>9) TOTAL EXPENSES</b>			3,169,143.00	3,244,343.00	1,939,671.13	3,244,343.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(162,807.84)	0.00		
<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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			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>			0.00	0.00	(162,807.84)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	173,790.94	(0.73)		(0.73)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,790.94	(0.73)		(0.73)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			173,790.94	(0.73)		(0.73)		
2) Ending Net Position, June 30 (E + F1e)			173,790.94	(0.73)		(0.73)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	173,790.94	(0.73)		(0.73)		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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								
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	(2,243.99)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	40,017.00	40,017.00	210,794.09	40,017.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,129,126.00	3,204,326.00	1,588,313.19	3,204,326.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,169,143.00	3,244,343.00	1,776,863.29	3,244,343.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,169,143.00	3,244,343.00	1,776,863.29	3,244,343.00		

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	1,252,241.00	1,226,113.00	743,061.19	1,226,113.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	189,242.00	196,270.00	111,248.67	196,270.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	194,591.00	182,796.00	99,412.37	182,796.00	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>			1,636,074.00	1,605,179.00	953,722.23	1,605,179.00	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	266,695.00	265,695.00	156,821.93	265,695.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	112,651.00	118,923.00	72,247.18	118,923.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	376,679.00	329,704.00	190,345.27	329,704.00	0.00	0.0%
Unemployment Insurance		3501-3502	738.00	778.00	472.17	778.00	0.00	0.0%
Workers' Compensation		3601-3602	92,161.00	82,894.00	67,206.97	82,894.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,000.00	3,000.00	1,750.00	3,000.00	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	19,313.00	18,918.00	11,052.36	18,918.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			871,237.00	819,912.00	499,895.88	819,912.00	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	379,330.00	516,935.00	225,291.26	516,935.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	2,400.00	2,079.58	2,400.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			389,330.00	519,335.00	227,370.84	519,335.00	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	3,720.00	5,220.00	5,098.37	5,220.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	189,361.00	189,361.00	189,361.00	189,361.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,200.00	11,800.00	5,013.99	11,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,096.00	4,096.00	1,842.46	4,096.00	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	(14,800.00)	(15,635.00)	(9,751.34)	(15,635.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	67,425.00	95,575.00	62,144.03	95,575.00	0.00	0.0%
Communications		5900	9,500.00	9,500.00	4,973.67	9,500.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>			272,502.00	299,917.00	258,682.18	299,917.00	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%
<b>TOTAL, DEPRECIATION</b>			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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			3,169,143.00	3,244,343.00	1,939,671.13	3,244,343.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			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 Unrestricted Revenues		8990	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 (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2018/19
		Projected Year Totals
Total, Restricted Net Position		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	4,246.00	4,246.00	400.01	4,246.00	0.00	0.0%
5) TOTAL REVENUES			4,246.00	4,246.00	400.01	4,246.00		
<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	15,779.05	17,287.54	10,150.00	17,287.54	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			15,779.05	17,287.54	10,150.00	17,287.54		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,533.05)	(13,041.54)	(9,749.99)	(13,041.54)		
<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>			(11,533.05)	(13,041.54)	(9,749.99)	(13,041.54)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	82,461.61	69,877.78		69,877.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,461.61	69,877.78		69,877.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			82,461.61	69,877.78		69,877.78		
2) Ending Net Position, June 30 (E + F1e)			70,928.56	56,836.24		56,836.24		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		56,836.24		
c) Unrestricted Net Position		9790	70,928.56	56,836.24		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	246.00	246.00	400.01	246.00	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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,246.00	4,246.00	400.01	4,246.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			4,246.00	4,246.00	400.01	4,246.00		

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	15,779.05	17,287.54	10,150.00	17,287.54	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>			15,779.05	17,287.54	10,150.00	17,287.54	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%
<b>TOTAL, DEPRECIATION</b>			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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			15,779.05	17,287.54	10,150.00	17,287.54		
<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>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%
<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 (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

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Second Interim  
2018-19 Projected Totals  
Technical Review Checks

Liberty Union High

Contra Costa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
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### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

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3/7/2019 9:56:52 AM

07-61721-0000000

Second Interim  
2018-19 Actuals to Date  
Technical Review Checks

Liberty Union High

Contra Costa County

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### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

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3/7/2019 10:03:46 AM

07-61721-0000000

Second Interim  
2018-19 Board Approved Operating Budget  
Technical Review Checks

Liberty Union High

Contra Costa County

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### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0  
3/7/2019 10:10:02 AM

07-61721-0000000

Second Interim  
2018-19 Original Budget  
Technical Review Checks

Liberty Union High

Contra Costa County

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### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0  
3/7/2019 10:19:23 AM

07-61721-0000000

Second Interim  
2018-19 Projected Totals  
Technical Review Checks

Liberty Union High

Contra Costa County

Following is a chart of the various types of technical review checks and related requirements:

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### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## **SUPPLEMENTAL CHECKS**

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2018-19 Actuals to Date  
Technical Review Checks

Liberty Union High

Contra Costa County

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## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

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## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

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Materials (Resource 6300). PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the  
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Checks Completed.

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07-61721-0000000

Second Interim  
2018-19 Board Approved Operating Budget  
Technical Review Checks

Liberty Union High

Contra Costa County

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### **IMPORT CHECKS**

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- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
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CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

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3/7/2019 10:21:56 AM

Checks Completed.

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Second Interim  
2018-19 Original Budget  
Technical Review Checks

Liberty Union High

Contra Costa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

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EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

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CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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Checks Completed.

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