



Nevada Joint Union High School District

**2018-2019
Second Interim
As of 1/31/19**



Bear River High School Ghidotti Early College High School Nevada Union High School North Point Academy NU Tech Silver Springs High School

March 13, 2019

Board of Trustees
Nevada Joint Union High School District
11645 Ridge Road
Grass Valley, CA 95945

Honorable Board of Trustees:

The 2018-2019 Second Interim Financial Statement is submitted for your review. As required by the State Department of Education, the fiscal report has been measured against the State-adopted Criteria and Standards. Based upon this review, I recommend that the Board certify the 2018-2019 Second Interim Financial Statement with a Positive Certification that the District will complete the current and two subsequent fiscal years with a positive fund and cash balance. As the District will be challenged by a significant decline in Special Ed revenue in the near future, this recommendation is based on the knowledge that the Board and Administration are committed to making the necessary budget reductions to assure continued financial stability.

The following narrative and detailed financial statements provide an in-depth review of the District's current financial status including the critical multi-year projection information.

Respectfully submitted,

Laura L. Flores
Chief Business Official

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HIGH SCHOOL DISTRICT**

BOARD OF EDUCATION

James Drew, President

Jamie Reeves, Vice President

Al Angulo, Clerk

James Hinman, Member

Pat Seeley, Member

NJUHSD Options

NJUHSD Mission

All members of our district's educational community will create an environment of understanding and mutual respect that enables each individual to maximize his or her potential and to be successful in his or her future.

NJUHSD Vision

Our district educators provide a multifaceted experience that engages and challenges each student to surpass state and local benchmarks.

What Options are Available?

The Nevada Joint Union High School District strongly supports educational options (choices) for our District's students and parents. We offer the following options:

- Adult Education
- Bear River Comprehensive High School
- Early College High School
- General Educational Development
- Home School Teaching
- Nevada County Jail Program
- Nevada Union Comprehensive High School
- North Point Academy (Independent Study programs)
- NU Tech Continuation High School
- Sierra College (Community College)
- Silver Springs Continuation High School
- Special Education
- Young Parent Program

ADULT EDUCATION

Adult Education is focused on providing basic education and high school equivalency to adult community members. Career training classes are also available.

BEAR RIVER HIGH SCHOOL

Bear River High School, a California Distinguished School, prides itself on fostering personal connections, creating meaningful, varied student opportunities, employing relevant educational contexts and a high level of academic rigor, and preparing our students for the world of college and 21st century careers. Being a Bruin means embracing a multitude of opportunities to shine, through courage, determination, creativity, and curiosity. Our students excel, not only in the classroom, but on the stage, on the athletic fields and courts, in the labs, and in the larger community.

Bear River High School programs and offerings include:

- Advanced Placement and Honors courses
- Career/Technical Education pathways in Computer Science and Digital Media Arts (including A.P. Computer Science and Television Production)
- One of the most successful, acclaimed Future Farmers of America/Agriculture programs in the nation
- Comprehensive performing arts offerings
- Built-in student intervention and enrichment
- Peer tutoring
- Comprehensive student leadership program

EARLY COLLEGE HIGH SCHOOL

The William and Marian Ghidotti Early College High School (ECHS), recognized U.S. Department of Education as a National Blue Ribbon School and by the California Department of Education as a Distinguished School, is an alternative model to traditional high schools. Students attend high school classes on the college campus, and are concurrently enrolled in college courses. This alternative high school is designed for students who thrive in a smaller, nurturing, yet academically challenging environment. Upon graduation from high school, students either receive an AA/AS degree, are ready for transfer to a four-year university, or are prepared for viable employment. There is no cost to the students or their families.

The mission of GECHS is to provide a supportive, rigorous learning community through an individualized academic program that makes higher education more accessible to a diverse population that is reflective of the region's demographics. Our program serves historically disadvantaged students, low-income students, first generation college students, English language learners and other high school students for whom a smooth transition into postsecondary education can be challenging.

GENERAL EDUCATIONAL DEVELOPMENT

GED (General Educational Development) courses, testing and awarding of certificates are available through this District for students 18 and above who have not obtained a high school diploma through other means.

HOME SCHOOL TEACHING

When District students are confined to home because of illness, injury, or other reasons for an extended period of time, the District provides teachers to instruct these students at home so that they may continue with their education.

NEVADA COUNTY JAIL/DETENTION CENTER

This outreach program involves adult wards incarcerated in the Nevada County Jail or Detention Center. Participants can earn a Nevada Union Adult School diploma by completing all District requirements for graduation or completing a General Educational Development (GED) program.

NEVADA UNION HIGH SCHOOL

The District's largest traditional school, recognized by the U.S. Department of Education as a National Blue Ribbon School and the California Department of Education as a Distinguished School, NUHS believes the education provided should develop the potential of each student so that he/she will be informed, prepared and capable of assuming full responsibility for making his or her own decisions. NUHS also offers:

- Career Tech Education classes
- AP classes(advanced placement)
- Humanities Academy
- Partnership (Telecommunications) Academy
- Green Academy
- Peer Tutoring for general ed
- Peer Tutoring for special needs
- Supported Studies classes
- Full Visual and Performing Arts Programs
- 24 Athletic Teams
- Saturday School
- Before/After School Tutoring
- 1:1 Chromebooks for all students

NORTH POINT ACADEMY

Students receive individualized lesson plans from experienced instructors. The independent study format offers flexibility and one-on-one instruction to students. Students attending NPA may also take up to two classes at the comprehensive high schools.

NU TECH HIGH SCHOOL

An on-site continuation high school on the Nevada Union High School campus provides each student an opportunity to complete the required academic courses of instruction to graduate from high school and the opportunity to receive alternative work experiences and occupational training. This school provides extensive opportunities for personal growth through counseling, individualized interaction with school staff and meaningful school and community activities.

SIERRA COLLEGE (Community College)

High school juniors and seniors residing in the Sierra College District (Nevada/Placer Counties) and with parent and site principal permission may enroll in up to two classes per semester. Additionally, high school students may take AP (advanced placement) high school courses and if they are able to pass the AP exam they may receive college credit for such courses. There are 2+2 plan articulation agreements between the community college and vocational departments of our high school. Participants may receive up to seven credits during their junior and senior year in high school, allowing them to enroll in more advanced courses later.

SILVER SPRINGS HIGH SCHOOL

Designed with an innovative and creative approach, this continuation high school includes the Young Parent Program. Solid core curricular classes are provided in addition to vocational training opportunities. A comprehensive range of medical, psychological, nutritional, transportation and child care services are provided on site.

SPECIAL EDUCATION

Our mission in Special Education is to provide each student with an appropriate education in the least restrictive environment. We believe in high quality, evidence based instruction and services for all students and we believe that all students can learn and succeed.

FOR FURTHER INFORMATION PLEASE CONTACT:

District Office – Superintendent, Brett W. McFadden	(530) 273-3351
District Office – Assistant Superintendent, Dan Frisella	(530) 273-3351
District Office – Chief Business Official, Laura Flores	(530) 273-3351
Adult Education – Principal, Michael Hughes	(530) 477-1225
Bear River H.S. – Principal, Chris Roberts	(530) 268-3700
Ghidotti Early College H.S. – Principal, Noah Levinson	(530) 274-5312
Nevada Union H.S. – Principal, Kelly Rhoden	(530) 273-4431
North Point Academy – Principal, Michael Hughes	(530) 477-1225
Silver Springs H.S. – Principal, Marty Mathiesen	(530) 272-2635

2018/2019

SECOND INTERIM FINANCIAL STATEMENT

The purpose of this narrative is to provide a summary of the Second Interim Financial Statement. The Second Period Financial Statement is a chance to evaluate the fiscal condition of the School District now that the school year is underway. It is also an opportunity to identify necessary budget revisions that reflect changes in revenue and expenditure projections from the budget that was adopted in June, 2018.

Significant Financial Issues:

The Nevada Joint Union High School District's student enrollment decline appears to have stabilized. The significant issue facing the district beginning in 2020/21 is the anticipated reduction of approximately \$500K in Special Ed funding. While \$250K of this reduction is planned for in 2020/21, the full impact will occur in 2021/22. The District Board and staff will make necessary reductions to ongoing operations in order to downsize the District's budget as we prepare for this decrease.

Multi-Year Projections:

The multi-year projections included with this report continue to illustrate a somewhat challenging financial future for the District. Ongoing declining enrollment projections will necessitate further reductions as we plan operations for the next two to three years. All program decisions must be weighed carefully in light of these projections.

GENERAL FUND

Projected Enrollment / ADA:

Enrollment and staffing are the key factors in projecting future revenues and expenditures. As always, it is important to make decisions based on multi-year projections that consider the continuing decline in enrollment and corresponding staffing changes.

The CBEDS enrollment is 2,584 students; (.27%) less than the prior year. The good news is that the decline appears to be slowing and the CBEDs enrollment is **69 more students than originally projected**.

	2017 CBEDS	2018 CBEDS	Difference
Nevada Union High School	1,546	1,531	- 15
Bear River High School	611	615	+ 4
NU Tech High School	45	32	- 13
Silver Springs High School	136	152	+16
William & Marian Ghidotti High School	162	169	+ 7
North Point Academy	91	85	- 6
TOTAL	2,591	2,584	- 7

The following table shows a multi-year history of enrollment for the District.

Year	CBEDS Enrollment	Change over Prior Year	% Change over Prior Year
1989/90	3121		
1990/91	3307	186	5.96%
1991/92	3562	255	7.71%
1992/93	3681	119	3.34%
1993/94	3838	157	4.27%
1994/95	4088	250	6.51%
1995/96	4277	189	4.62%
1996/97	4501	224	5.24%
1997/98	4536	35	0.78%
1998/99	4559	23	0.51%
1999/00	4534	-25	-0.55%
2000/01	4500	-34	-0.75%
2001/02	4424	-76	-1.69%
2002/03	4312	-112	-2.53%
2003/04	4214	-98	-2.27%
2004/05	4159	-55	-1.31%
2005/06	4129	-30	-0.72%
2006/07	3935	-194	-4.70%
2007/08	3957	22	0.56%
2008/09	3850	-107	-2.70%
2009/10	3734	-116	-3.01%
2010/11	3592	-142	-3.80%
2011/12	3391	-201	-5.60%
2012/13	3285	-106	-3.13%
2013/14	3143	-142	-4.32%
2014/15	2899	-244	-7.76%
2015/16	2766	-133	-4.59%
2016/17	2665	-101	-3.65%
2017/18	2591	-74	-2.78%
2018/19	2584	- 8	-0.27%
2019/20	2570	-14	-0.54%
2020/21	2561	-9	-0.35%

School districts are allowed to claim the greater of the current year or prior year average daily attendance for funding purposes. Because of our declining enrollment status, NJUHSD will continue to claim prior year attendance for funding or average daily attendance of 2,413. The current year projection is 2,405 or 92.6% of October K-12 regular enrollment.

General Fund Revenues

GENERAL FUND

Significant Financial Issues:

2018-2019 will make the sixth year of an entirely revised State funding system for schools. With the adoption of the State budget in 2013-2014, California schools were presented a new funding model; the first major change since the 1970s. The Local Control Funding Formula (LCFF) replaced revenue limit funding and the majority of State-funded categoricals. The categoricals that were eliminated included: Instructional Materials, Professional Block Grant, Pupil Retention Block Grant, School and Library Improvement Block Grant, Class Size Reduction, and CalSAFE.

Complete implementation of LCFF occurs in 2018-2019—a six year phase in period. LCFF provides a base funding amount per pupil per grade level; additional funding for CTE for high school students; and an add-on for each student that has been identified as low income, English language learner, or foster youth.

	Target 2018-2019	Adopted Budget 2018-2019 Projected Actual Funding per Student	2nd Interim Budget 2018- 2019 Projected Actual Funding per Student
Base	\$9,034		
CTE Add-On	235		
Supplemental	711		
Total Per Student	\$9,980	\$9,915	\$9,980
Plus Transportation	\$877,639	\$877,639	\$877,639

The State has identified funding to provide for 100% of the target amount to K-12 schools. This means that each District should receive 100% of the target funding and 2012-2013 funding. For NJUHSD this amount is estimated at \$1,411,376 for 2018-2019 which brings the total projected LCFF of \$24,956,621. The LCFF is funded from property taxes and state revenues.

New for NJUHSD in 2015/16 is the Basic Aid Supplemental Calculation estimated at \$2,102,537; NJUHSD taxes are projected to exceed the State LCFF calculation. Based on the current tax estimate

and because \$6.0 million in taxes are transferred from NJUHSD to the Muir and SAEL charter schools, NJUHSD has become eligible to receive a basic aid supplemental allocation.

Federal Income:

The restricted categorical income was adjusted from first interim to reflect deferred revenues and current apportionment projections.

Other State Income:

The State-funded categorical programs were adjusted to reflect prior year deferred revenue and more current apportionment projections based on the State-adopted budget which includes \$366,086 for the One-time Mandate Block grant. The majority of State-funded categoricals have been eliminated under the new LCFF funding model.

Other Local Income:

Local revenues have been adjusted to acknowledge donations received, changes in circumstances related to reimbursable salaries and expenses, and other miscellaneous revenue sources.

General Fund Summary

Expenditures have increased by a net of \$386,079; revenues have increased by \$690,209.

Listed below are the detailed changes.

		FY19 Adopted changes at 2nd Interim	
		Unrestricted	Restricted
LCFF			
	Charter School Transfer	832,175.00	
	EPA	(390.00)	
	LCFF Adjustments	(293,092.00)	
	LCI Transfer to NCSOS	0.00	
	Property Tax	(351,839.00)	
	Total Revenue Limit	186,854.00	0.00
FEDERAL			
	Special Ed: IDEA		
	Forest Reserve	2,146.75	
	Medi-Cal		
	Medi-Cal Admin Act (MAA)		
	Title I		7,304.00
	Title II Part A		(21,552.57)
	Vocational Education Carl Perkins		
	Total Federal	2,146.75	(14,248.57)
OTHER STATE			

Ag Incentive		
CAHSEE/CAASP Testing	4,017.00	
Career Technical Education		
Classified Sch Empl PD Blk Grt		23,281.00
College Readiness		
Library Grant		
Low-Performing Students		
Lottery	(11,301.97)	
Mandated Cost Block Grant		
Mandated Cost One Time Payment		
Partnership Academy		2,563.20
Special Ed: Workability		
	Total Other State	(7,284.97)
LOCAL		25,844.20
AFLP		10,000.00
Crane Grant		
Donations	3,130.36	
Educators Grant		
Elementary Billable		
Go Green Recycling		
Green Academy		
Lease/Rent	(68,250.00)	
Microsoft Voucher		
Minor Mutts		
Misc Revenue	59,601.07	
Nev Co Friends of the Library	1,433.36	
Reimbursable Items	8,128.20	
Salaries Charged to Reimbursable		
SIG Workplace Wellness		
Special Education		482,855.00
TUPE		
	Total Local	4,042.99
TRANSFERS IN		492,855.00
	Total Transfers In	0.00
		0.00
CONTRIBUTIONS		
AFLP	9,300.00	(9,300.00)
BTSA	16,583.00	(16,583.00)
Life Skills for Highly At-Risk	0.03	(0.03)
Mental Health State	(42,031.01)	42,031.01
Restricted Maintenance	12,135.67	(12,135.67)
Special Education	(20,000.00)	20,000.00
Title I	(13,645.97)	13,645.97
Title II	9,663.28	(9,663.28)
Transportation	(47,563.00)	47,563.00
WASC		
	Total Contribution	(75,558.00)
	Total Change to Revenue	110,200.77
		580,008.63

CERTIFICATED

AFLP		
CTE Incentive Grant		(610.40)
College Readiness		
Crane Grant		
Department of Rehab		
EIA		
Elementary Billable		
EPA	(390.00)	
Green Academy		
Life Skills for Highly At-Risk		
MAA		
Mandated Cost		
Misc Adjustments	149,576.67	
Mental Health - federal		2,426.65
Mental Health - State		
Next Ed		
Salaries Charged to Reimbursable	125.00	
Salary schedule adjustment		
Special Education		26,368.34
Special Education: IDEA		4,506.42
Title I		18,067.82
Title I - prior year		
Title II Part A		(67,868.96)
TUPE		
WASC		
Workability		

Total Certificated	149,311.67	(17,110.13)
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CLASSIFIED

AFLP		
CTE Incentive Grant		
Department of Rehab		
EIA	(5,028.52)	
Mental Health - state		32,586.92
Misc Adjustments	88,265.15	
Next Ed		
Partnership		
Restricted Maintenance		(10,881.55)
Salary schedule adjustment		
Salaries Charged to Reimbursable	7,733.15	
SIG Workplace Wellness		
Special Education		(11,352.14)
Special Education IDEA		(2,065.98)
Theatre		
Title I		
TUPE		
Workability		

Total Classified	90,969.78	8,287.25
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EMPLOYEE BENEFITS

AFLP		
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CTE Incentive Grant		(126.71)
College Readiness		
Crane Grant		
Department of Rehab		0.02
EIA	(3,296.59)	
Elementary Billable		
Green Academy		
Health Benefit changes		
Life Skills for Highly At-Risk		(0.03)
MAA		
Mandated Cost	23,349.21	
Medi-Cal Admin (MAA)		
Mental Health - federal		363.12
Mental Health - state		7,455.32
Misc Adjustments	49,484.51	
Next Ed		
Salary increase adjustment		
Partnership		
Restricted Maintenance		(1,254.12)
Retiree Health Benefits		
Salaries Charged to Reimbursable	270.05	
SIG Workplace Wellness		
Special Education		(5,538.98)
Special Education IDEA		(1,680.11)
Theatre		
Title I		2,982.15
Title II Part A		(21,652.19)
TUPE		
WASC		
Workability		0.02
	Total Employee Benefits	69,807.18 (19,451.51)

SUPPLIES

2017/2018 Site Carryover		
Ag Incentive		
CA State Library		
CTE Incentive Grant		17.11
College Readiness		
Common Core		
Crane Grant		
Department of Rehab		
Donations - carryover		
Educators Grant		
EIA		
Every 15 Minutes		
Green Academy		
Go Green Recycling		
Kaisei High School Students - carryover		
Life Skills for Highly At-Risk		
Lottery		
Low Incidence		

Low-Performing Students		
Mandated Cost		
Medi-Cal Admin (MAA)	1,000.00	
Mental Health		
Minor Mutts		
Misc Revenue		
Nev Co Friends of Library	1,433.36	
NU Copy Shop - carryover		
Partnership		(8,000.00)
Safety Credits - carryover	1,787.73	
Shredability - carryover		
SIG Workplace Wellness		
Special Education		
SS Boosters Donation - carryover		
Star Testing - carryover		
Sweep Allocation - 2011/12		
Title I		(1,800.00)
Transfer Between Object Codes		
Vocational Education Carl Perkins		
Workability		

Total Supplies	4,221.09	(9,782.89)
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OTHER SERVICES

AFLP		700.00
BTSA		(16,583.00)
Classified Sch Empl PD Blk Grt		3,999.00
CTE Incentive Grant		720.00
CTE - Granucci		2,304.00
College Readiness		
Common Core		
Crane Grant		
Department of Rehab		(0.02)
Educator Effectiveness		
EIA		
Green Academy		
Lottery	(11,301.97)	
Low-Performing Students		
MAA	50.00	
Mandated Cost		
Medi-Cal		
Mental Health - federal		(2,789.77)
Mental Health - state		1,988.77
Microsoft Voucher		
Miscellaneous	18,883.18	
Next Ed		
Partnership Academy		10,563.20
Restricted Maintenance		
Safety Credits - carryover	1,180.00	
SIG Workplace Wellness		
Special Education		20,760.33
Special Education - IDEA		(760.33)

Sources of Strength			
Star Testing			
Sweep Allocation - 2011/12			
Title I			1,700.00
Title I - PI			
Title II Part A			60,588.30
Transfer Between Object Codes			
Transportation			47,563.00
Vocational Education Carl Perkins			
Workability			(0.02)
	Total Other Services	8,811.21	130,753.46
CAPITAL OUTLAY			
CA State Library			
CTE Incentive Grant			
Crane Grant			
Facility Use			
Mandated Cost			
Ongoing & Major Maintenance			
Safety Credits - carryover		7,440.94	
Special Education			
Vocational Education Carl Perkins			
	Total Equipment	7,440.94	0.00
OTHER FINANCING USES			
Debt Service-Principal			
LCI Transfer to NCSOS		(40,000.00)	
	Total Other Uses	(40,000.00)	0.00
DIRECT SUPPORT/INDIRECT COST			
AFLP			
CA State Library			
Cafeteria		(2,178.80)	
CTE Incentive Grant			
College Readiness			
Crane Grant			
Department of Rehab			
Low-Performing Students			
Mental Health - federal			
Mental Health - state			
Partnership			
Title I			
Title II Part A		2,283.00	(2,283.00)
Vocational Education Carl Perkins			
Workability			
	Total Support/Indirect Cost	104.20	(2,283.00)
TRANSFERS			
Transfer to Fund 13		5,000.00	
	Total Other Uses	5,000.00	0.00
	Total Change to Expenditures	295,666.07	90,413.18
	Total Impact to Fund Balance	(185,465.30)	489,595.45

Reserves:

The Criteria and Standards specify that the level of reserve designated for economic uncertainties for the budget year will be a minimum of 3% of total expenditures and transfers out. Moreover, Board Policy specifies 8% as a total fund balance minimum.

Following is a table which delineates the current projected unrestricted reserves:

UNRESTRICTED RESERVES

Revolving Cash	25,000
TSA Clearing Account	76,856
Designated Economic Uncertainties	1,074,155
Nevada County Special Ed Services	1,007
Accrued Vacation	160,301
Prior Year Carry Over Sweep	240,435
Mandated Cost Reimbursement	1,248,441
Forest Reserve	9,169
Safety Credits	29,855
Reimbursable	1,500
Donations	10,145
Verizon Cell Tower	189,242
Facility Use Billing	264,813
Miscellaneous Site Level Grants	3,445
Common Core Textbook cost	452,400
Ed Code 47663 Prior Year Funding	1,064,500
Undesignated Unrestricted	7,765
TOTAL UNRESTRICTED RESERVES	\$ 4,859,029
Total Expenditures (Restricted and Unrestricted)	\$ 35,805,182
% Reserve	13.57%*

***Includes \$815,979 in one-time mandated cost reimbursements.**

Adult Education Fund (#11):

The school fills many needs in the community such as a program for jail inmates to complete their high school diploma requirements or GED, programs for English language learners, and independent study classes for adult students to obtain a high school diploma. The community helps support these programs through financial support. The Adult Ed program also receives Federal grant revenue. The State budget proposal for 2018-2019 provides ongoing funding for Adult Education in the amount of \$370,330.

Cafeteria Fund (#13):

The Cafeteria Fund is currently projected to deficit spend by \$40,361, which is offset by a contribution from the General Fund. The Bear River and Nevada Union cafeteria staff members continue to work diligently to reduce expenses and increase revenues. With the addition of providing lunches to Nevada City Elementary School District, this has significantly improved the projected deficit.

Deferred Maintenance Fund (#14):

The Deferred Maintenance Fund was created to fund state-approved major deferred maintenance within the District. Major repair and replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, interior and exterior painting, asphalt and wall systems, are approved projects.

Previously, the State required districts to contribute ½ of 1% of total (restricted and unrestricted) budgeted expenditures to this fund in order to receive a State match – or \$140,000. The Local Control Funding Formula eliminated the State’s contribution for deferred maintenance. The budget presented, however, continues to provide funding for these vital projects providing a total of \$281,712—representing the previously State-funded grant and the District’s required match. This transfer is optional but highly recommended to keep facilities operational.

The complete five-year deferred maintenance plan has previously been approved by the Board. The ending balance for this fund is predicted to be \$254,227.

Special Reserve Fund (#17):

The Special Reserve Fund was established in 1993-94 by the Board of Trustees to accumulate, over a period of school years, funds for other than capital outlay purposes, from other sources including fund balances. In addition, proceeds from the Cash Reserve Program (TRANS) have been deposited with this fund to follow the Board of Trustees direction to attempt to maintain an amount of at least \$250,000 over the state required 3% Designation for Economic Uncertainties (DEU) in the General Fund.

In fiscal year 2013-2014, the Board offered a PARS early retirement incentive through the Public Agency Retirement System to eligible staff. The annual five-year PARS payment to fund the obligation associated with the incentive is \$243,793 and has been set aside and Board-designated in Fund 17. The Special Reserve Fund ending balance at June 30, 2019, is projected to be \$60,790. The final PARS payment was made in 2018-2019.

Special Reserve Fund for Postemployment Benefits (#20):

This fund was established in 2000/2001 to account for the negotiated retiree health benefit funds for CSEA members. The District negotiated with the union to transfer \$109,000 per year (1998 – 2021) for the purpose of CSEA retiree health insurance. The District contributes this amount in lieu of salary increases for the 1998-99 school year.

The fund is currently projected to end the year with a balance of \$561,509 that is exclusively designated for the payment of eligible classified employee retirement benefits.

Building Fund – Sale of Bonds (#21):

In November 2016 the Nevada Joint Union High School District passed a \$47 million General Obligation Bond. This fund is required by the state to account for these funds.

By law, the District is required to establish a Bond Oversight Committee. The role of the Committee is to inform the public concerning the District’s expenditures of revenues received from the sale of bonds authorized by the voters on November 8, 2016. This committee has been established, meets quarterly, and reports its findings to the public annually.

The first bond sale closed on June 1, 2017, in the amount of \$14 million. The remaining \$33 million bond sale closed on December 19, 2018. The 2018-2019 budget includes projects totaling \$27,237,028 which are scheduled for spring/summer/fall 2019.

Capital Facilities Fund (#25):

The Capital Facilities Fund has reflected the transactions of two separate funds in the past. The Special Building SB 201 Fund (Fund 68) was created in 1978 to provide interim facilities to an overloaded school district. These funds were set aside for reimbursement to the state for a state school construction project. Revenue is no longer collected under Senate Bill 201 and funds have been transferred into the Facility Development Fund.

The Facility Development Fund was established in January of 1987. The requirements for Developer Fee Justification were significantly changed with the passage of new legislation in 1998. Semi-annually, the State Allocation Board approves adjustments to the maximum developer fee rate required by Government Code Section 65995(b)(3). The amount of the adjustment is determined by the change in the Class B construction index.

MAXIMUM FEE

	<u>1994</u>	<u>1996</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2002</u>	<u>2004¹</u>	<u>2006</u>	<u>2008</u>	<u>2015</u>
Residential	1.72	1.84	1.93	1.93	2.05	2.14	2.24	2.63	2.97	3.36
Commercial / Industrial	0.28	0.3	0.31	0.31	0.33	0.34	0.36	0.42	0.47	0.54

¹ The NJUHSD Board opted to not increase fees in 2004.

Based on the June, 2008, Developer Fee Justification study, the Board of Trustees authorized an increase to both the residential and commercial/industrial fees. The District did not do a study in 2012; the most recent study in 2014 resulted in an increased fee in January 2015.

The high school district and elementary school districts serve the same clientele. By agreement the elementary districts share 57% of the residential and commercial/industrial fees; the high school share is 43%.

On May 21, 1997 the State Allocation Board approved construction funding for an addition -- a Library/classroom complex -- to the Bear River High School campus containing 21,339 sq. ft. The State had matching funds for the 50/50 project and the received funding in the amount of \$2,500,000 in Certificates of Participation from Municipal Finance to match the anticipated \$1,798,005 from the State. This 15-year loan will be repaid again through leveraged Developers Fees at a cost of approximately \$240,484 per year is now paid off; the final payment was made in July, 2014!

The bids for the Bear River High School expansion project funded from the 2002 General Obligation Bonds came in over budget. A portion of the Performing Arts Theater and Pool projects has been funded by Developer Fees to cover budget overruns and cleanup of contaminated soil.

The projected fund balance on June 30, 2019, is \$1,987,220.

County School Facilities Fund (#35):

A significant portion of the Nevada Union High School modernization projects were funded with State Modernization dollars. The County School Facilities Fund was required to account for these expenditures and has now been closed.

Special Building Fund (#40)

The Special Building Fund was established to provide funds for capital outlay purposes.

The projected fund balance of \$289,997 is primarily composed of funds collected from the City of Grass Valley Redevelopment Agency.

Bond, Interest, and Redemption Fund (#51)

This fund was established for the repayment of the bonds, by taxpayers, purchased as a result of the March 2002 General Obligation Bond as well as, the November 2016 General Obligation Bond passed by Nevada County voters. Taxes collected as a result of this bond measure will be deposited into this account by the Nevada County Treasurer and will be used to make bond payments.

Proceeds from the sale of the bonds are deposited into Fund 21 to be used for the bond projects.

Fiduciary Type Agency Accounts

Agency accounts include the Student Activity accounts of the individual schools and the Scholarship accounts. These accounts are custodial in nature and do not involve measurement of results of operations. Agency Funds are merely clearing accounts. At any given point in time, agency fund assets are equally offset by related liabilities or by restrictions on use.

Criteria and Standards

In accordance with Chapter 1462, Statutes of 1988, the State Board of Education has adopted Criteria and Standards to be used by local educational agencies (LEAs) in developing their budgets and managing subsequent expenditures.

Every school district conducts a review of its budget to ensure its integrity. This review includes, at a minimum, elements that correspond to the state-adopted Criteria and Standards for reviewing budgets. The Superintendent of the District certifies that such a review has been conducted.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	27,056,525.00	27,007,979.00	16,141,897.39	27,194,833.00	186,854.00	0.7%
2) Federal Revenue		8100-8299	35,856.00	35,856.00	8,436.75	38,002.75	2,146.75	6.0%
3) Other State Revenue		8300-8599	1,359,808.00	1,009,831.73	293,944.15	1,002,546.76	(7,284.97)	-0.7%
4) Other Local Revenue		8600-8799	671,366.47	656,718.81	126,102.34	660,761.80	4,042.99	0.6%
5) TOTAL, REVENUES			29,123,555.47	28,710,385.54	16,570,380.63	28,896,144.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,381,151.01	11,462,437.29	6,615,454.22	11,611,748.96	(149,311.67)	-1.3%
2) Classified Salaries		2000-2999	3,934,529.31	3,858,690.93	2,157,293.42	3,949,660.71	(90,969.78)	-2.4%
3) Employee Benefits		3000-3999	5,511,003.29	5,551,608.03	3,207,895.57	5,621,415.21	(69,807.18)	-1.3%
4) Books and Supplies		4000-4999	887,084.00	1,222,312.38	589,283.95	1,226,533.47	(4,221.09)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	2,503,443.00	2,458,260.12	1,929,605.60	2,467,071.33	(8,811.21)	-0.4%
6) Capital Outlay		6000-6999	17,000.00	110,547.55	109,986.95	117,988.49	(7,440.94)	-6.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	330,616.00	217,501.00	92,718.01	177,501.00	40,000.00	18.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(178,001.06)	(187,863.07)	0.00	(187,758.87)	(104.20)	0.1%
9) TOTAL, EXPENDITURES			24,386,825.55	24,693,494.23	14,702,237.72	24,984,160.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,736,729.92	4,016,891.31	1,868,142.91	3,911,984.01		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	416,177.00	416,177.00	0.00	416,177.00	0.00	0.0%
b) Transfers Out		7600-7629	120,846.66	123,603.92	0.00	128,603.92	(5,000.00)	-4.0%
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	(4,903,147.72)	(4,788,957.27)	0.00	(4,864,515.27)	(75,558.00)	1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,607,817.38)	(4,496,384.19)	0.00	(4,576,942.19)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			128,912.54	(479,492.88)	1,868,142.91	(664,958.18)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	5,279,548.15	5,523,987.34		5,523,987.34	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)			5,279,548.15	5,523,987.34		5,523,987.34		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,279,548.15	5,523,987.34		5,523,987.34		
2) Ending Balance, June 30 (E + F1e)			5,408,460.69	5,044,494.46		4,859,029.16		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	25,000.00	25,000.00		25,000.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	76,856.53	76,856.53		76,856.53		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	4,252,342.25	3,825,019.90		3,675,252.59		
		9780	2,052.00					
		9780	137,534.62					
		9780	9,169.25					
		9780	240,434.91					
		9780	183.50					
		9780	3,189.17					
		9780	71.00					
		9780	1,233,226.53					
		9780	185,920.36					
		9780	42,474.96					
		9780	1,986.82					
		9780	183,611.88					
		9780	22,112.26					
		9780	287,974.99					
		9780	452,400.00					
		9780	1,450,000.00					
		9780		1,007.00				
		9780		160,301.42				
		9780		9,169.25				
		9780		240,434.91				
		9780		183.50				
		9780		3,189.17				
		9780		71.00				
		9780		839,328.50				
		9780		432,461.76				
		9780		40,263.96				
		9780		1,500.00				
		9780		7,014.51				
		9780		189,241.85				

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)
Medi-Cal Admin Act (MAA) - 0910	0000	9780		14,139.79				
Facility Use Billing - 0998	0000	9780		264,813.28				
Common Core Textbook Reserve	0000	9780		452,400.00				
Ed Code 47663 Prior Year Funding	0000	9780		1,169,500.00				
Nevada County Special Ed Services	0000	9780				1,007.00		
Accrued Vacation	0000	9780				160,301.42		
Forest Reserve	0000	9780				9,169.25		
2011/12 Carryover Sweep	0000	9780				240,434.91		
Needy Students - 0020	0000	9780				183.50		
Culinary Institute - 0027	0000	9780				3,189.17		
Special Ed Garden - 0049	0000	9780				71.00		
Mandate Cost One-Time - 0600	0000	9780				815,979.29		
Mandate Cost Ongoing - 0601	0000	9780				432,461.76		
Safety Credits - 0640	0000	9780				29,855.29		
Reimburse - 0808	0000	9780				1,500.00		
Donation - 0903	0000	9780				10,144.87		
Verizon Cell Tower - 0905	0000	9780				189,241.85		
Facility Use Billing - 0998	0000	9780				264,813.28		
Common Core Textbook Reserve	0000	9780				452,400.00		
Ed Code 47663 Prior Year Funding	0000	9780				1,064,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,048,714.00	1,062,573.00		1,074,155.45		
Unassigned/Unappropriated Amount		9790	5,547.91	55,045.03		7,764.59		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,859,437.00	6,709,620.00	5,846,077.00	6,139,997.00	(569,623.00)	-8.5%
Education Protection Account State Aid - Current Year		8012	489,816.00	482,938.00	249,502.00	482,548.00	(390.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	276,531.00	276,531.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	204,749.00	193,836.00	108,668.20	193,836.00	0.00	0.0%
Timber Yield Tax		8022	7,871.00	19,036.00	19,856.30	19,036.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,493,781.00	23,273,452.00	12,626,227.99	22,921,580.00	(351,872.00)	-1.5%
Unsecured Roll Taxes		8042	362,769.00	410,833.00	368,138.90	410,833.00	0.00	0.0%
Prior Years' Taxes		8043	1,824.00	6,450.00	0.00	6,450.00	0.00	0.0%
Supplemental Taxes		8044	357,000.00	518,552.00	0.00	518,552.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,104,904.00	2,251,563.00	0.00	2,251,563.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	238,684.00	105,761.00	70,634.00	105,794.00	33.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			34,120,835.00	33,972,041.00	19,289,104.39	33,326,720.00	(645,321.00)	-1.9%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(140,856.00)	(140,856.00)	0.00	(140,856.00)	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	(6,923,454.00)	(6,823,206.00)	(3,147,207.00)	(5,991,031.00)	832,175.00	-12.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			27,056,525.00	27,007,979.00	16,141,897.39	27,194,833.00	186,854.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	6,290.00	6,290.00	8,436.75	8,436.75	2,146.75	34.1%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	29,566.00	29,566.00	0.00	29,566.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,856.00	35,856.00	8,436.75	38,002.75	2,146.75	6.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	988,980.00	605,590.00	148,024.00	605,590.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	362,452.00	395,865.73	145,625.15	384,563.76	(11,301.97)	-2.9%
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	8,376.00	8,376.00	295.00	12,393.00	4,017.00	48.0%
TOTAL, OTHER STATE REVENUE			1,359,808.00	1,009,831.73	293,944.15	1,002,546.76	(7,284.97)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	174,935.00	174,935.00	2,667.50	106,685.00	(68,250.00)	-39.0%
Interest		8660	55,000.00	55,000.00	28,743.81	55,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	441,431.47	426,783.81	94,691.03	499,076.80	72,292.99	16.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			671,366.47	656,718.81	126,102.34	660,761.80	4,042.99	0.6%
TOTAL, REVENUES			29,123,555.47	28,710,385.54	16,570,380.63	28,896,144.31	185,758.77	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	8,418,119.19	8,420,443.32	4,820,978.04	8,572,267.41	(151,824.09)	-1.8%
Certificated Pupil Support Salaries		1200	1,279,888.86	1,315,982.69	779,754.01	1,332,705.43	(16,722.74)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,375,870.69	1,387,823.22	813,746.24	1,368,588.06	19,235.16	1.4%
Other Certificated Salaries		1900	307,272.27	338,188.06	200,975.93	338,188.06	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,381,151.01	11,462,437.29	6,615,454.22	11,611,748.96	(149,311.67)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	503,770.19	493,321.27	189,444.75	487,523.80	5,797.47	1.2%
Classified Support Salaries		2200	748,822.68	761,141.56	404,677.58	777,739.96	(16,598.40)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	325,472.04	325,472.04	193,066.98	325,472.04	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,137,611.93	2,082,288.76	1,243,319.70	2,142,334.35	(60,045.59)	-2.9%
Other Classified Salaries		2900	218,852.47	196,467.30	126,784.41	216,590.56	(20,123.26)	-10.2%
TOTAL, CLASSIFIED SALARIES			3,934,529.31	3,858,690.93	2,157,293.42	3,949,660.71	(90,969.78)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,856,253.96	1,803,786.12	1,030,520.91	1,865,202.24	(61,416.12)	-3.4%
PERS		3201-3202	614,397.53	649,662.05	369,916.47	655,038.02	(5,375.97)	-0.8%
OASDI/Medicare/Alternative		3301-3302	436,372.62	442,035.51	253,667.46	452,837.14	(10,801.63)	-2.4%
Health and Welfare Benefits		3401-3402	1,919,934.76	1,935,993.64	1,053,088.87	1,923,156.14	12,837.50	0.7%
Unemployment Insurance		3501-3502	7,455.05	7,396.44	4,271.87	7,633.65	(237.21)	-3.2%
Workers' Compensation		3601-3602	153,627.31	152,706.21	87,914.96	157,519.96	(4,813.75)	-3.2%
OPEB, Allocated		3701-3702	289,817.61	289,817.61	168,079.58	289,817.61	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	233,144.45	270,210.45	240,435.45	270,210.45	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,511,003.29	5,551,608.03	3,207,895.57	5,621,415.21	(69,807.18)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	262,031.00	294,155.00	262,984.39	294,155.00	0.00	0.0%
Books and Other Reference Materials		4200	825.00	825.00	2,918.02	2,258.36	(1,433.36)	-173.7%
Materials and Supplies		4300	541,582.00	832,917.96	246,641.09	833,917.96	(1,000.00)	-0.1%
Noncapitalized Equipment		4400	82,646.00	94,414.42	76,740.45	96,202.15	(1,787.73)	-1.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			887,084.00	1,222,312.38	589,283.95	1,226,533.47	(4,221.09)	-0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	104,609.00	104,609.00	102,816.71	104,609.00	0.00	0.0%
Dues and Memberships		5300	16,452.00	16,452.00	24,930.74	16,452.00	0.00	0.0%
Insurance		5400-5450	211,998.00	211,998.00	202,997.66	211,998.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,044,037.00	1,044,037.00	694,157.38	1,044,037.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	293,344.00	248,658.47	258,742.42	248,658.47	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	(3,388.26)	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	772,682.00	772,184.65	614,165.84	780,995.86	(8,811.21)	-1.1%
Communications		5900	60,321.00	60,321.00	35,183.11	60,321.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,503,443.00	2,458,260.12	1,929,605.60	2,467,071.33	(8,811.21)	-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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	7,440.94	7,440.94	(7,440.94)	New
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	12,000.00	105,547.55	102,546.01	105,547.55	0.00	0.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,000.00	110,547.55	109,986.95	117,988.49	(7,440.94)	-6.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,268.00	8,268.00	0.00	8,268.00	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	295,230.00	182,115.00	89,162.00	142,115.00	40,000.00	22.0%
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	5,781.00	5,781.00	0.00	5,781.00	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	21,337.00	21,337.00	3,556.01	21,337.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			330,616.00	217,501.00	92,718.01	177,501.00	40,000.00	18.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(124,390.95)	(134,366.96)	0.00	(132,083.96)	(2,283.00)	1.7%
Transfers of Indirect Costs - Interfund		7350	(53,610.11)	(53,496.11)	0.00	(55,674.91)	2,178.80	-4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(178,001.06)	(187,863.07)	0.00	(187,758.87)	(104.20)	0.1%
TOTAL, EXPENDITURES			24,386,825.55	24,693,494.23	14,702,237.72	24,984,160.30	(290,666.07)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	172,384.00	172,384.00	0.00	172,384.00	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	243,793.00	243,793.00	0.00	243,793.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			416,177.00	416,177.00	0.00	416,177.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,000.00	5,000.00	0.00	5,000.00	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	32,603.36	35,360.62	0.00	40,360.62	(5,000.00)	-14.1%
Other Authorized Interfund Transfers Out		7619	83,243.30	83,243.30	0.00	83,243.30	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			120,846.66	123,603.92	0.00	128,603.92	(5,000.00)	-4.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,903,147.72)	(4,788,957.27)	0.00	(4,864,515.27)	(75,558.00)	1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,903,147.72)	(4,788,957.27)	0.00	(4,864,515.27)	(75,558.00)	1.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,607,817.38)	(4,496,384.19)	0.00	(4,576,942.19)	(80,558.00)	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,358,570.00	1,316,130.31	387,700.48	1,301,881.74	(14,248.57)	-1.1%
3) Other State Revenue		8300-8599	1,889,005.21	2,012,317.30	643,607.38	2,038,161.50	25,844.20	1.3%
4) Other Local Revenue		8600-8799	2,275,007.00	2,302,456.85	1,632,226.80	2,795,311.85	492,855.00	21.4%
5) TOTAL, REVENUES			5,522,582.21	5,630,904.46	2,663,534.66	6,135,355.09		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,938,583.50	2,779,390.89	1,577,534.30	2,762,280.76	17,110.13	0.6%
2) Classified Salaries		2000-2999	1,929,707.54	1,925,685.80	1,093,774.70	1,933,973.05	(8,287.25)	-0.4%
3) Employee Benefits		3000-3999	2,764,281.18	2,662,551.05	980,761.81	2,643,099.54	19,451.51	0.7%
4) Books and Supplies		4000-4999	605,618.21	729,514.28	237,999.46	719,731.39	9,782.89	1.3%
5) Services and Other Operating Expenditures		5000-5999	1,926,284.47	2,111,485.06	1,107,764.86	2,242,238.52	(130,753.46)	-6.2%
6) Capital Outlay		6000-6999	0.00	98,403.36	91,903.35	98,403.36	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	124,390.95	134,366.96	0.00	132,083.96	2,283.00	1.7%
9) TOTAL, EXPENDITURES			10,288,865.85	10,441,397.40	5,089,738.48	10,531,810.58		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,766,283.64)	(4,810,492.94)	(2,426,203.82)	(4,396,455.49)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,606.80	160,606.80	0.00	160,606.80	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	4,903,147.72	4,788,957.27	0.00	4,864,515.27	75,558.00	1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,742,540.92	4,628,350.47	0.00	4,703,908.47		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,742.72)	(182,142.47)	(2,426,203.82)	307,452.98		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	127,549.86	470,303.95		470,303.95	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)			127,549.86	470,303.95		470,303.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,549.86	470,303.95		470,303.95		
2) Ending Balance, June 30 (E + F1e)			103,807.14	288,161.48		777,756.93		
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			103,807.14	288,161.48		777,756.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	474,880.00	474,880.00	0.00	474,880.00	0.00	0.0%
Special Education Discretionary Grants		8182	62,221.00	62,221.00	0.00	62,221.00	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	445,640.00	412,121.31	296,289.31	419,425.31	7,304.00	1.8%
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	103,660.00	94,380.00	67,784.43	72,827.43	(21,552.57)	-22.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	65,937.00	66,296.00	0.00	66,296.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	206,232.00	206,232.00	23,626.74	206,232.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,358,570.00	1,316,130.31	387,700.48	1,301,881.74	(14,248.57)	-1.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materic		8560	175,552.00	196,931.16	21,379.16	196,931.16	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	412,502.09	309,562.02	309,562.02	309,562.02	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,300,951.12	1,505,824.12	312,666.20	1,531,668.32	25,844.20	1.7%
TOTAL, OTHER STATE REVENUE			1,889,005.21	2,012,317.30	643,607.38	2,038,161.50	25,844.20	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	107,800.00	63,759.22	11,143.80	73,759.22	10,000.00	15.7%
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	2,167,207.00	2,238,697.63	1,621,083.00	2,721,552.63	482,855.00	21.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,275,007.00	2,302,456.85	1,632,226.80	2,795,311.85	492,855.00	21.4%
TOTAL, REVENUES			5,522,582.21	5,630,904.46	2,663,534.66	6,135,355.09	504,450.63	9.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,250,129.10	2,083,163.20	1,179,278.95	2,027,855.86	55,307.34	2.7%
Certificated Pupil Support Salaries		1200	357,602.46	350,800.15	198,074.98	367,312.31	(16,512.16)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	251,054.85	249,371.47	152,967.45	286,221.54	(36,850.07)	-14.8%
Other Certificated Salaries		1900	79,797.09	96,056.07	47,212.92	80,891.05	15,165.02	15.8%
TOTAL, CERTIFICATED SALARIES			2,938,583.50	2,779,390.89	1,577,534.30	2,762,280.76	17,110.13	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,257,768.98	1,192,303.71	664,379.02	1,200,121.36	(7,817.65)	-0.7%
Classified Support Salaries		2200	495,170.31	545,045.80	331,639.97	553,206.76	(8,160.96)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	92,909.16	91,220.63	47,614.03	80,339.08	10,881.55	11.9%
Clerical, Technical and Office Salaries		2400	66,739.23	75,979.80	44,617.90	75,979.80	0.00	0.0%
Other Classified Salaries		2900	17,119.86	21,135.86	5,523.78	24,326.05	(3,190.19)	-15.1%
TOTAL, CLASSIFIED SALARIES			1,929,707.54	1,925,685.80	1,093,774.70	1,933,973.05	(8,287.25)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,358,940.12	1,333,821.04	244,143.03	1,330,614.25	3,206.79	0.2%
PERS		3201-3202	367,423.10	365,003.14	202,567.89	364,857.44	145.70	0.0%
OASDI/Medicare/Alternative		3301-3302	184,484.10	180,879.19	102,721.83	180,575.48	303.71	0.2%
Health and Welfare Benefits		3401-3402	781,132.60	712,402.12	382,429.56	696,786.86	15,615.26	2.2%
Unemployment Insurance		3501-3502	2,339.88	2,254.57	1,281.90	2,243.29	11.28	0.5%
Workers' Compensation		3601-3602	48,513.74	46,743.35	26,509.96	46,574.58	168.77	0.4%
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	21,447.64	21,447.64	21,107.64	21,447.64	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,764,281.18	2,662,551.05	980,761.81	2,643,099.54	19,451.51	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	122,965.59	124,356.64	80,494.40	124,356.64	0.00	0.0%
Books and Other Reference Materials		4200	4,500.00	45,017.97	31,226.10	45,017.97	0.00	0.0%
Materials and Supplies		4300	476,152.62	544,213.36	115,522.71	534,430.47	9,782.89	1.8%
Noncapitalized Equipment		4400	2,000.00	15,926.31	10,756.25	15,926.31	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			605,618.21	729,514.28	237,999.46	719,731.39	9,782.89	1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,323.67	79,345.66	57,223.48	133,770.94	(54,425.28)	-68.6%
Dues and Memberships		5300	0.00	0.00	0.00	485.00	(485.00)	New
Insurance		5400-5450	4,800.00	4,800.00	0.00	4,800.00	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	242,612.41	281,312.41	157,881.09	281,312.41	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	3,388.26	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,626,208.39	1,743,086.99	886,505.45	1,818,210.17	(75,123.18)	-4.3%
Communications		5900	2,340.00	2,940.00	2,766.58	3,660.00	(720.00)	-24.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,926,284.47	2,111,485.06	1,107,764.86	2,242,238.52	(130,753.46)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	98,403.36	91,903.35	98,403.36	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	98,403.36	91,903.35	98,403.36	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	124,390.95	134,366.96	0.00	132,083.96	2,283.00	1.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			124,390.95	134,366.96	0.00	132,083.96	2,283.00	1.7%
TOTAL, EXPENDITURES			10,288,865.85	10,441,397.40	5,089,738.48	10,531,810.58	(90,413.18)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	160,606.80	160,606.80	0.00	160,606.80	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			160,606.80	160,606.80	0.00	160,606.80	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,903,147.72	4,788,957.27	0.00	4,864,515.27	75,558.00	1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,903,147.72	4,788,957.27	0.00	4,864,515.27	75,558.00	1.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,742,540.92	4,628,350.47	0.00	4,703,908.47	(75,558.00)	1.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	27,056,525.00	27,007,979.00	16,141,897.39	27,194,833.00	186,854.00	0.7%
2) Federal Revenue		8100-8299	1,394,426.00	1,351,986.31	396,137.23	1,339,884.49	(12,101.82)	-0.9%
3) Other State Revenue		8300-8599	3,248,813.21	3,022,149.03	937,551.53	3,040,708.26	18,559.23	0.6%
4) Other Local Revenue		8600-8799	2,946,373.47	2,959,175.66	1,758,329.14	3,456,073.65	496,897.99	16.8%
5) TOTAL, REVENUES			34,646,137.68	34,341,290.00	19,233,915.29	35,031,499.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,319,734.51	14,241,828.18	8,192,988.52	14,374,029.72	(132,201.54)	-0.9%
2) Classified Salaries		2000-2999	5,864,236.85	5,784,376.73	3,251,068.12	5,883,633.76	(99,257.03)	-1.7%
3) Employee Benefits		3000-3999	8,275,284.47	8,214,159.08	4,188,657.38	8,264,514.75	(50,355.67)	-0.6%
4) Books and Supplies		4000-4999	1,492,702.21	1,951,826.66	827,283.41	1,946,264.86	5,561.80	0.3%
5) Services and Other Operating Expenditures		5000-5999	4,429,727.47	4,569,745.18	3,037,370.46	4,709,309.85	(139,564.67)	-3.1%
6) Capital Outlay		6000-6999	17,000.00	208,950.91	201,890.30	216,391.85	(7,440.94)	-3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	330,616.00	217,501.00	92,718.01	177,501.00	40,000.00	18.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(53,610.11)	(53,496.11)	0.00	(55,674.91)	2,178.80	-4.1%
9) TOTAL, EXPENDITURES			34,675,691.40	35,134,891.63	19,791,976.20	35,515,970.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,553.72)	(793,601.63)	(558,060.91)	(484,471.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	416,177.00	416,177.00	0.00	416,177.00	0.00	0.0%
b) Transfers Out		7600-7629	281,453.46	284,210.72	0.00	289,210.72	(5,000.00)	-1.8%
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			134,723.54	131,966.28	0.00	126,966.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			105,169.82	(661,635.35)	(558,060.91)	(357,505.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,407,098.01	5,994,291.29		5,994,291.29	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)			5,407,098.01	5,994,291.29		5,994,291.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,407,098.01	5,994,291.29		5,994,291.29		
2) Ending Balance, June 30 (E + F1e)			5,512,267.83	5,332,655.94		5,636,786.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	76,856.53	76,856.53		76,856.53		
b) Restricted		9740	103,807.14	288,161.48		777,756.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,252,342.25	3,825,019.90		3,675,252.59		
Nevada County Special Ed Services	0000	9780	2,052.00					
Accrued Vacation	0000	9780	137,534.62					
Forest Reserve	0000	9780	9,169.25					
2011/12 Carryover Sweep	0000	9780	240,434.91					
Needy Students - 0020	0000	9780	183.50					
Culinary Institute - 0027	0000	9780	3,189.17					
Special Ed Garden - 0049	0000	9780	71.00					
Mandate Cost One-Time - 0600	0000	9780	1,233,226.53					
Mandate Cost Ongoing - 0601	0000	9780	185,920.36					
Safety Credits - 0640	0000	9780	42,474.96					
Star Testing - 0850	0000	9780	1,986.82					
Verizon Cell Tower - 0905	0000	9780	183,611.88					
Medi-Cal Admin Act (MAA) - 0910	0000	9780	22,112.26					
Facility Use Billing - 0998	0000	9780	287,974.99					
Common Core Textbook Reserve	0000	9780	452,400.00					
Ed Code 47663 Prior Year Funding	0000	9780	1,450,000.00					
Nevada County Special Ed Services	0000	9780		1,007.00				
Accrued Vacation	0000	9780		160,301.42				
Forest Reserve	0000	9780		9,169.25				
2011/12 Carryover Sweep	0000	9780		240,434.91				
Needy Students - 0020	0000	9780		183.50				
Culinary Institute - 0027	0000	9780		3,189.17				
Special Ed Garden - 0049	0000	9780		71.00				
Mandate Cost One-Time - 0600	0000	9780		839,328.50				
Mandate Cost Ongoing - 0601	0000	9780		432,461.76				
Safety Credits - 0640	0000	9780		40,263.96				
Reimburse - 0808	0000	9780		1,500.00				
Donation - 0903	0000	9780		7,014.51				
Verizon Cell Tower - 0905	0000	9780		189,241.85				

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)
Medi-Cal Admin Act (MAA) - 0910	0000	9780		14,139.79				
Facility Use Billing - 0998	0000	9780		264,813.28				
Common Core Textbook Reserve	0000	9780		452,400.00				
Ed Code 47663 Prior Year Funding	0000	9780		1,169,500.00				
Nevada County Special Ed Services	0000	9780				1,007.00		
Accrued Vacation	0000	9780				160,301.42		
Forest Reserve	0000	9780				9,169.25		
2011/12 Carryover Sweep	0000	9780				240,434.91		
Needy Students - 0020	0000	9780				183.50		
Culinary Institute - 0027	0000	9780				3,189.17		
Special Ed Garden - 0049	0000	9780				71.00		
Mandate Cost One-Time - 0600	0000	9780				815,979.29		
Mandate Cost Ongoing - 0601	0000	9780				432,461.76		
Safety Credits - 0640	0000	9780				29,855.29		
Reimburse - 0808	0000	9780				1,500.00		
Donation - 0903	0000	9780				10,144.87		
Verizon Cell Tower - 0905	0000	9780				189,241.85		
Facility Use Billing - 0998	0000	9780				264,813.28		
Common Core Textbook Reserve	0000	9780				452,400.00		
Ed Code 47663 Prior Year Funding	0000	9780				1,064,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,048,714.00	1,062,573.00		1,074,155.45		
Unassigned/Unappropriated Amount		9790	5,547.91	55,045.03		7,764.59		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,859,437.00	6,709,620.00	5,846,077.00	6,139,997.00	(569,623.00)	-8.5%
Education Protection Account State Aid - Current Year		8012	489,816.00	482,938.00	249,502.00	482,548.00	(390.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	276,531.00	276,531.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	204,749.00	193,836.00	108,668.20	193,836.00	0.00	0.0%
Timber Yield Tax		8022	7,871.00	19,036.00	19,856.30	19,036.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,493,781.00	23,273,452.00	12,626,227.99	22,921,580.00	(351,872.00)	-1.5%
Unsecured Roll Taxes		8042	362,769.00	410,833.00	368,138.90	410,833.00	0.00	0.0%
Prior Years' Taxes		8043	1,824.00	6,450.00	0.00	6,450.00	0.00	0.0%
Supplemental Taxes		8044	357,000.00	518,552.00	0.00	518,552.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,104,904.00	2,251,563.00	0.00	2,251,563.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	238,684.00	105,761.00	70,634.00	105,794.00	33.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			34,120,835.00	33,972,041.00	19,289,104.39	33,326,720.00	(645,321.00)	-1.9%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(140,856.00)	(140,856.00)	0.00	(140,856.00)	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	(6,923,454.00)	(6,823,206.00)	(3,147,207.00)	(5,991,031.00)	832,175.00	-12.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			27,056,525.00	27,007,979.00	16,141,897.39	27,194,833.00	186,854.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	474,880.00	474,880.00	0.00	474,880.00	0.00	0.0%
Special Education Discretionary Grants		8182	62,221.00	62,221.00	0.00	62,221.00	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	6,290.00	6,290.00	8,436.75	8,436.75	2,146.75	34.1%
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	445,640.00	412,121.31	296,289.31	419,425.31	7,304.00	1.8%
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	103,660.00	94,380.00	67,784.43	72,827.43	(21,552.57)	-22.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	65,937.00	66,296.00	0.00	66,296.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	235,798.00	235,798.00	23,626.74	235,798.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,394,426.00	1,351,986.31	396,137.23	1,339,884.49	(12,101.82)	-0.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	988,980.00	605,590.00	148,024.00	605,590.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	538,004.00	592,796.89	167,004.31	581,494.92	(11,301.97)	-1.9%
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	412,502.09	309,562.02	309,562.02	309,562.02	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,309,327.12	1,514,200.12	312,961.20	1,544,061.32	29,861.20	2.0%
TOTAL, OTHER STATE REVENUE			3,248,813.21	3,022,149.03	937,551.53	3,040,708.26	18,559.23	0.6%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	174,935.00	174,935.00	2,667.50	106,685.00	(68,250.00)	-39.0%
Interest		8660	55,000.00	55,000.00	28,743.81	55,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	549,231.47	490,543.03	105,834.83	572,836.02	82,292.99	16.8%
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	2,167,207.00	2,238,697.63	1,621,083.00	2,721,552.63	482,855.00	21.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,946,373.47	2,959,175.66	1,758,329.14	3,456,073.65	496,897.99	16.8%
TOTAL, REVENUES			34,646,137.68	34,341,290.00	19,233,915.29	35,031,499.40	690,209.40	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,668,248.29	10,503,606.52	6,000,256.99	10,600,123.27	(96,516.75)	-0.9%
Certificated Pupil Support Salaries		1200	1,637,491.32	1,666,782.84	977,828.99	1,700,017.74	(33,234.90)	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,626,925.54	1,637,194.69	966,713.69	1,654,809.60	(17,614.91)	-1.1%
Other Certificated Salaries		1900	387,069.36	434,244.13	248,188.85	419,079.11	15,165.02	3.5%
TOTAL, CERTIFICATED SALARIES			14,319,734.51	14,241,828.18	8,192,988.52	14,374,029.72	(132,201.54)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,761,539.17	1,685,624.98	853,823.77	1,687,645.16	(2,020.18)	-0.1%
Classified Support Salaries		2200	1,243,992.99	1,306,187.36	736,317.55	1,330,946.72	(24,759.36)	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	418,381.20	416,692.67	240,681.01	405,811.12	10,881.55	2.6%
Clerical, Technical and Office Salaries		2400	2,204,351.16	2,158,268.56	1,287,937.60	2,218,314.15	(60,045.59)	-2.8%
Other Classified Salaries		2900	235,972.33	217,603.16	132,308.19	240,916.61	(23,313.45)	-10.7%
TOTAL, CLASSIFIED SALARIES			5,864,236.85	5,784,376.73	3,251,068.12	5,883,633.76	(99,257.03)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,215,194.08	3,137,607.16	1,274,663.94	3,195,816.49	(58,209.33)	-1.9%
PERS		3201-3202	981,820.63	1,014,665.19	572,484.36	1,019,895.46	(5,230.27)	-0.5%
OASDI/Medicare/Alternative		3301-3302	620,856.72	622,914.70	356,389.29	633,412.62	(10,497.92)	-1.7%
Health and Welfare Benefits		3401-3402	2,701,067.36	2,648,395.76	1,435,518.43	2,619,943.00	28,452.76	1.1%
Unemployment Insurance		3501-3502	9,794.93	9,651.01	5,553.77	9,876.94	(225.93)	-2.3%
Workers' Compensation		3601-3602	202,141.05	199,449.56	114,424.92	204,094.54	(4,644.98)	-2.3%
OPEB, Allocated		3701-3702	289,817.61	289,817.61	168,079.58	289,817.61	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	254,592.09	291,658.09	261,543.09	291,658.09	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,275,284.47	8,214,159.08	4,188,657.38	8,264,514.75	(50,355.67)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	384,996.59	418,511.64	343,478.79	418,511.64	0.00	0.0%
Books and Other Reference Materials		4200	5,325.00	45,842.97	34,144.12	47,276.33	(1,433.36)	-3.1%
Materials and Supplies		4300	1,017,734.62	1,377,131.32	362,163.80	1,368,348.43	8,782.89	0.6%
Noncapitalized Equipment		4400	84,646.00	110,340.73	87,496.70	112,128.46	(1,787.73)	-1.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,492,702.21	1,951,826.66	827,283.41	1,946,264.86	5,561.80	0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	154,932.67	183,954.66	160,040.19	238,379.94	(54,425.28)	-29.6%
Dues and Memberships		5300	16,452.00	16,452.00	24,930.74	16,937.00	(485.00)	-2.9%
Insurance		5400-5450	216,798.00	216,798.00	202,997.66	216,798.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,044,037.00	1,044,037.00	694,157.38	1,044,037.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	535,956.41	529,970.88	416,623.51	529,970.88	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	2,398,890.39	2,515,271.64	1,500,671.29	2,599,206.03	(83,934.39)	-3.3%
Communications		5900	62,661.00	63,261.00	37,949.69	63,981.00	(720.00)	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,429,727.47	4,569,745.18	3,037,370.46	4,709,309.85	(139,564.67)	-3.1%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	7,440.94	7,440.94	(7,440.94)	New
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	12,000.00	203,950.91	194,449.36	203,950.91	0.00	0.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,000.00	208,950.91	201,890.30	216,391.85	(7,440.94)	-3.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,268.00	8,268.00	0.00	8,268.00	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	295,230.00	182,115.00	89,162.00	142,115.00	40,000.00	22.0%
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	5,781.00	5,781.00	0.00	5,781.00	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	21,337.00	21,337.00	3,556.01	21,337.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			330,616.00	217,501.00	92,718.01	177,501.00	40,000.00	18.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(53,610.11)	(53,496.11)	0.00	(55,674.91)	2,178.80	-4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(53,610.11)	(53,496.11)	0.00	(55,674.91)	2,178.80	-4.1%
TOTAL, EXPENDITURES			34,675,691.40	35,134,891.63	19,791,976.20	35,515,970.88	(381,079.25)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	172,384.00	172,384.00	0.00	172,384.00	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	243,793.00	243,793.00	0.00	243,793.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			416,177.00	416,177.00	0.00	416,177.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,000.00	5,000.00	0.00	5,000.00	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	32,603.36	35,360.62	0.00	40,360.62	(5,000.00)	-14.1%
Other Authorized Interfund Transfers Out		7619	243,850.10	243,850.10	0.00	243,850.10	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			281,453.46	284,210.72	0.00	289,210.72	(5,000.00)	-1.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			134,723.54	131,966.28	0.00	126,966.28	5,000.00	-3.8%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	5,893.77
6300	Lottery: Instructional Materials	174,821.85
6500	Special Education	472,617.45
7311	Classified School Employee Professional De	19,282.00
7338	College Readiness Block Grant	14,978.49
7510	Low-Performing Students Block Grant	64,953.00
7810	Other Restricted State	8,965.81
9010	Other Restricted Local	16,244.56
Total, Restricted Balance		<u>777,756.93</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,350.00	37,775.00	0.00	41,043.00	3,268.00	8.7%
3) Other State Revenue		8300-8599	354,501.00	375,569.00	23,027.00	391,230.00	15,661.00	4.2%
4) Other Local Revenue		8600-8799	43,307.00	60,007.00	14,734.08	59,400.00	(607.00)	-1.0%
5) TOTAL, REVENUES			431,158.00	473,351.00	37,761.08	491,673.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	191,121.81	217,952.53	114,768.29	209,716.88	8,235.65	3.8%
2) Classified Salaries		2000-2999	58,461.31	67,041.11	30,754.11	58,324.48	8,716.63	13.0%
3) Employee Benefits		3000-3999	65,598.69	73,659.06	38,159.72	69,249.92	4,409.14	6.0%
4) Books and Supplies		4000-4999	54,677.75	82,785.34	46,012.02	92,700.23	(9,914.89)	-12.0%
5) Services and Other Operating Expenditures		5000-5999	11,840.00	12,865.00	17,595.07	27,865.00	(15,000.00)	-116.6%
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	16,186.11	16,186.11	0.00	18,364.91	(2,178.80)	-13.5%
9) TOTAL, EXPENDITURES			397,885.67	470,489.15	247,289.21	476,221.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,272.33	2,861.85	(209,528.13)	15,451.58		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,272.33	2,861.85	(209,528.13)	15,451.58		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	93,545.83	91,491.78	91,491.78	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)				93,545.83	91,491.78	91,491.78		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				93,545.83	91,491.78	91,491.78		
2) Ending Balance, June 30 (E + F1e)				126,818.16	94,353.63	106,943.36		
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	126,818.16	94,053.63	106,943.36		
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	300.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
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%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,350.00	37,775.00	0.00	41,043.00	3,268.00	8.7%
TOTAL, FEDERAL REVENUE			33,350.00	37,775.00	0.00	41,043.00	3,268.00	8.7%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	5,239.00	5,239.00	3,027.00	20,900.00	15,661.00	298.9%
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	349,262.00	370,330.00	20,000.00	370,330.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			354,501.00	375,569.00	23,027.00	391,230.00	15,661.00	4.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	190.97	1,200.00	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	42,107.00	58,807.00	14,543.11	58,200.00	(607.00)	-1.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,307.00	60,007.00	14,734.08	59,400.00	(607.00)	-1.0%
TOTAL, REVENUES			431,158.00	473,351.00	37,761.08	491,673.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	93,290.05	116,300.77	55,930.65	108,065.12	8,235.65	7.1%
Certificated Pupil Support Salaries		1200	33,735.68	33,735.68	19,378.26	33,735.68	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	64,096.08	64,096.08	37,389.38	64,096.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	3,820.00	2,070.00	3,820.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			191,121.81	217,952.53	114,768.29	209,716.88	8,235.65	3.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	206.66	1,239.97	(1,239.97)	New
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	49,018.31	57,598.11	26,406.92	48,196.51	9,401.60	16.3%
Other Classified Salaries		2900	9,443.00	9,443.00	4,140.53	8,888.00	555.00	5.9%
TOTAL, CLASSIFIED SALARIES			58,461.31	67,041.11	30,754.11	58,324.48	8,716.63	13.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	31,114.64	35,482.66	18,688.67	31,980.01	3,502.65	9.9%
PERS		3201-3202	8,987.91	10,635.46	4,646.92	10,534.57	100.89	0.9%
OASDI/Medicare/Alternative		3301-3302	6,997.79	8,144.53	3,788.97	7,165.60	978.93	12.0%
Health and Welfare Benefits		3401-3402	15,955.08	16,537.11	9,520.30	16,738.71	(201.60)	-1.2%
Unemployment Insurance		3501-3502	119.47	133.16	71.15	131.27	1.89	1.4%
Workers' Compensation		3601-3602	2,423.80	2,726.14	1,443.71	2,699.76	26.38	1.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			65,598.69	73,659.06	38,159.72	69,249.92	4,409.14	6.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	600.00	600.00	0.00	600.00	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	34,077.75	47,160.99	29,973.88	55,325.88	(8,164.89)	-17.3%
Noncapitalized Equipment		4400	20,000.00	35,024.35	16,038.14	36,774.35	(1,750.00)	-5.0%
TOTAL, BOOKS AND SUPPLIES			54,677.75	82,785.34	46,012.02	92,700.23	(9,914.89)	-12.0%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,350.00	5,042.79	10,350.00	(6,000.00)	-137.9%
Dues and Memberships		5300	0.00	175.00	160.00	175.00	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	500.00	489.86	500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,200.00	1,200.00	21.47	1,200.00	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	5,600.00	5,600.00	11,408.53	14,600.00	(9,000.00)	-160.7%
Communications		5900	1,040.00	1,040.00	472.42	1,040.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,840.00	12,865.00	17,595.07	27,865.00	(15,000.00)	-116.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	16,186.11	16,186.11	0.00	18,364.91	(2,178.80)	-13.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,186.11	16,186.11	0.00	18,364.91	(2,178.80)	-13.5%
TOTAL, EXPENDITURES			397,885.67	470,489.15	247,289.21	476,221.42		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
6391	Adult Education Program	106,943.36
Total, Restricted Balance		<u>106,943.36</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	344,700.00	354,400.00	125,335.55	354,400.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,900.00	28,100.00	9,640.61	28,100.00	0.00	0.0%
4) Other Local Revenue		8600-8799	453,786.00	441,265.00	221,701.36	425,551.21	(15,713.79)	-3.6%
5) TOTAL, REVENUES			826,386.00	823,765.00	356,677.52	808,051.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	362,170.77	363,319.98	194,424.53	352,656.56	10,663.42	2.9%
3) Employee Benefits		3000-3999	103,462.69	110,678.21	60,375.79	107,172.12	3,506.09	3.2%
4) Books and Supplies		4000-4999	318,500.00	317,578.92	162,809.49	320,563.65	(2,984.73)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	31,426.00	31,676.00	15,125.36	33,808.49	(2,132.49)	-6.7%
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	37,424.00	37,310.00	0.00	37,310.00	0.00	0.0%
9) TOTAL, EXPENDITURES			852,983.46	860,563.11	432,735.17	851,510.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,597.46)	(36,798.11)	(76,057.65)	(43,459.61)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	32,603.36	35,360.62	0.00	40,360.62	5,000.00	14.1%
b) Transfers Out		7600-7629	6,005.90	6,006.00	0.00	6,006.00	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			26,597.46	29,354.62	0.00	34,354.62		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(7,443.49)	(76,057.65)	(9,104.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	7,904.38	20,624.06	20,624.06	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				7,904.38	20,624.06	20,624.06		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				7,904.38	20,624.06	20,624.06		
2) Ending Balance, June 30 (E + F1e)				7,904.38	13,180.57	11,519.07		
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	7,904.38	12,332.11	11,519.07		
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	848.46	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	344,700.00	354,400.00	125,335.55	354,400.00	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%
TOTAL, FEDERAL REVENUE			344,700.00	354,400.00	125,335.55	354,400.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	27,900.00	28,100.00	9,640.61	28,100.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,900.00	28,100.00	9,640.61	28,100.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	237,796.00	243,700.00	164,306.62	243,700.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	450.00	825.00	607.93	825.00	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	215,540.00	196,740.00	56,786.81	181,026.21	(15,713.79)	-8.0%
TOTAL, OTHER LOCAL REVENUE			453,786.00	441,265.00	221,701.36	425,551.21	(15,713.79)	-3.6%
TOTAL, REVENUES			826,386.00	823,765.00	356,677.52	808,051.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	277,575.09	278,725.74	145,077.89	268,062.32	10,663.42	3.8%
Classified Supervisors' and Administrators' Salaries		2300	84,595.68	84,594.24	49,346.64	84,594.24	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			362,170.77	363,319.98	194,424.53	352,656.56	10,663.42	2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	50,375.99	53,827.31	28,778.10	50,977.81	2,849.50	5.3%
OASDI/Medicare/Alternative		3301-3302	25,437.49	25,566.43	13,575.01	24,981.05	585.38	2.3%
Health and Welfare Benefits		3401-3402	23,989.44	27,606.24	16,064.42	27,619.14	(12.90)	0.0%
Unemployment Insurance		3501-3502	168.34	169.17	90.17	165.35	3.82	2.3%
Workers' Compensation		3601-3602	3,491.43	3,509.06	1,868.09	3,428.77	80.29	2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			103,462.69	110,678.21	60,375.79	107,172.12	3,506.09	3.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	26,500.00	27,000.00	7,417.82	27,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	6,578.92	6,578.92	8,522.01	(1,943.09)	-29.5%
Food		4700	292,000.00	284,000.00	148,812.75	285,041.64	(1,041.64)	-0.4%
TOTAL, BOOKS AND SUPPLIES			318,500.00	317,578.92	162,809.49	320,563.65	(2,984.73)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,200.00	2,200.00	171.26	2,200.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,700.00	7,700.00	4,317.36	7,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,000.00	11,000.00	4,227.79	12,788.46	(1,788.46)	-16.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,206.00	9,456.00	6,048.95	9,800.03	(344.03)	-3.6%
Communications		5900	1,220.00	1,220.00	360.00	1,220.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,426.00	31,676.00	15,125.36	33,808.49	(2,132.49)	-6.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	37,424.00	37,310.00	0.00	37,310.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,424.00	37,310.00	0.00	37,310.00	0.00	0.0%
TOTAL, EXPENDITURES			852,983.46	860,563.11	432,735.17	851,510.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	32,603.36	35,360.62	0.00	40,360.62	5,000.00	14.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			32,603.36	35,360.62	0.00	40,360.62	5,000.00	14.1%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	6,005.90	6,006.00	0.00	6,006.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,005.90	6,006.00	0.00	6,006.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,597.46	29,354.62	0.00	34,354.62		

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	11,253.54
9010	Other Restricted Local	265.53
Total, Restricted Balance		<u>11,519.07</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	140,856.00	140,856.00	0.00	140,856.00	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	6,000.00	3,359.76	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			143,856.00	146,856.00	3,359.76	146,856.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	55,596.82	56,581.99	(46,581.99)	-465.8%
5) Services and Other Operating Expenditures		5000-5999	210,000.00	210,000.00	149,654.81	347,452.00	(137,452.00)	-65.5%
6) Capital Outlay		6000-6999	0.00	61,405.00	33,810.00	69,554.00	(8,149.00)	-13.3%
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			220,000.00	281,405.00	239,061.63	473,587.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,144.00)	(134,549.00)	(235,701.87)	(326,731.99)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	140,856.00	140,856.00	0.00	140,856.00	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			140,856.00	140,856.00	0.00	140,856.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,712.00	6,307.00	(235,701.87)	(185,875.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	421,235.25	440,102.91		440,102.91	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)			421,235.25	440,102.91		440,102.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			421,235.25	440,102.91		440,102.91		
2) Ending Balance, June 30 (E + F1e)			485,947.25	446,409.91		254,226.92		
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	219,352.18	143,447.53		34,142.09		
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	266,595.07	302,962.38		220,084.83		
Deferred Maintenance	0000	9780	266,595.07					
Deferred Maintenance	0000	9780		302,962.38				
Deferred Maintenance	0000	9780				220,084.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	140,856.00	140,856.00	0.00	140,856.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,856.00	140,856.00	0.00	140,856.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	6,000.00	3,359.76	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	6,000.00	3,359.76	6,000.00	0.00	0.0%
TOTAL, REVENUES			143,856.00	146,856.00	3,359.76	146,856.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	48,320.27	49,305.44	(39,305.44)	-393.1%
Noncapitalized Equipment		4400	0.00	0.00	7,276.55	7,276.55	(7,276.55)	New
TOTAL, BOOKS AND SUPPLIES			10,000.00	10,000.00	55,596.82	56,581.99	(46,581.99)	-465.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	30,000.00	149,654.81	106,927.00	(76,927.00)	-256.4%
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	180,000.00	180,000.00	0.00	240,525.00	(60,525.00)	-33.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			210,000.00	210,000.00	149,654.81	347,452.00	(137,452.00)	-65.5%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	16,937.00	16,937.00	16,937.00	0.00	0.0%
Equipment		6400	0.00	44,468.00	16,873.00	52,617.00	(8,149.00)	-18.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	61,405.00	33,810.00	69,554.00	(8,149.00)	-13.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			220,000.00	281,405.00	239,061.63	473,587.99		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	140,856.00	140,856.00	0.00	140,856.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			140,856.00	140,856.00	0.00	140,856.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			140,856.00	140,856.00	0.00	140,856.00		

Resource	Description	2018/19 Projected Year Totals
8150	Ongoing & Major Maintenance Account (RMA: Education Coc	34,142.09
Total, Restricted Balance		<u>34,142.09</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	5,000.00	2,608.82	2,608.82	(2,391.18)	-47.8%
5) TOTAL, REVENUES			7,000.00	5,000.00	2,608.82	2,608.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,000.00	5,000.00	2,608.82	2,608.82		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	243,793.00	243,793.00	0.00	243,793.00	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			(243,793.00)	(243,793.00)	0.00	(243,793.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(236,793.00)	(238,793.00)	2,608.82	(241,184.18)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	301,029.94	301,974.00	301,974.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				301,029.94	301,974.00	301,974.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				301,029.94	301,974.00	301,974.00		
2) Ending Balance, June 30 (E + F1e)				64,236.94	63,181.00	60,789.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	64,236.94	63,181.00	60,789.82		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	5,000.00	2,608.82	2,608.82	(2,391.18)	-47.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	5,000.00	2,608.82	2,608.82	(2,391.18)	-47.8%
TOTAL, REVENUES			7,000.00	5,000.00	2,608.82	2,608.82		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	243,793.00	243,793.00	0.00	243,793.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			243,793.00	243,793.00	0.00	243,793.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(243,793.00)	(243,793.00)	0.00	(243,793.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	10,000.00	5,312.21	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,000.00	10,000.00	5,312.21	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	10,000.00	5,312.21	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
b) Transfers Out		7600-7629	172,384.00	172,384.00	0.00	172,384.00	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			(63,384.00)	(63,384.00)	0.00	(63,384.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,384.00)	(53,384.00)	5,312.21	(53,384.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	576,944.55	614,893.02		614,893.02	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)			576,944.55	614,893.02		614,893.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			576,944.55	614,893.02		614,893.02		
2) Ending Balance, June 30 (E + F1e)			519,560.55	561,509.02		561,509.02		
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								
CSEA Retirement Health Benefits	0000	9780	519,560.55					
CSEA Retirement Health Benefits	0000	9780		561,509.02				
CSEA Retirement Health Benefits	0000	9780				561,509.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	6,000.00	10,000.00	5,312.21	10,000.00	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%
TOTAL, OTHER LOCAL REVENUE			6,000.00	10,000.00	5,312.21	10,000.00	0.00	0.0%
TOTAL, REVENUES			6,000.00	10,000.00	5,312.21	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	172,384.00	172,384.00	0.00	172,384.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			172,384.00	172,384.00	0.00	172,384.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(63,384.00)	(63,384.00)	0.00	(63,384.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	100,000.00	53,111.88	248,276.40	148,276.40	148.3%
5) TOTAL, REVENUES			0.00	100,000.00	53,111.88	248,276.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	181,241.16	166,044.15	103,326.56	165,695.55	348.60	0.2%
3) Employee Benefits		3000-3999	57,596.51	55,181.62	32,808.78	53,135.96	2,045.66	3.7%
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	160,000.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,637,344.00	5,774,785.06	4,772,755.56	27,018,196.71	(21,243,411.65)	-367.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,876,181.67	5,996,010.83	5,068,890.90	27,237,028.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,876,181.67)	(5,896,010.83)	(5,015,779.02)	(26,988,751.82)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	33,000,000.00	33,000,000.00	33,000,000.00	New
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	33,000,000.00	33,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,876,181.67)	(5,896,010.83)	27,984,220.98	6,011,248.18		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,988,233.16	6,720,995.98		6,720,995.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		195,164.52	195,164.52	New
c) As of July 1 - Audited (F1a + F1b)			2,988,233.16	6,720,995.98		6,916,160.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,988,233.16	6,720,995.98		6,916,160.50		
2) Ending Balance, June 30 (E + F1e)			112,051.49	824,985.15		12,927,408.68		
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	112,051.49	824,985.15		12,927,408.68		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	100,000.00	53,111.88	248,276.40	148,276.40	148.3%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	100,000.00	53,111.88	248,276.40	148,276.40	148.3%
TOTAL, REVENUES			0.00	100,000.00	53,111.88	248,276.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	120,979.92	105,782.91	68,174.17	105,434.31	348.60	0.3%
Clerical, Technical and Office Salaries		2400	60,261.24	60,261.24	35,152.39	60,261.24	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			181,241.16	166,044.15	103,326.56	165,695.55	348.60	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	32,735.78	29,990.90	18,578.81	29,927.94	62.96	0.2%
OASDI/Medicare/Alternative		3301-3302	13,096.85	12,318.32	7,500.61	12,146.05	172.27	1.4%
Health and Welfare Benefits		3401-3402	9,877.20	11,099.40	5,649.59	9,313.74	1,785.66	16.1%
Unemployment Insurance		3501-3502	89.08	82.25	50.78	81.12	1.13	1.4%
Workers' Compensation		3601-3602	1,797.60	1,690.75	1,028.99	1,667.11	23.64	1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,596.51	55,181.62	32,808.78	53,135.96	2,045.66	3.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	160,000.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	160,000.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,842,111.05	2,892,016.39	8,588,489.05	(5,746,378.00)	-202.2%
Buildings and Improvements of Buildings		6200	2,637,344.00	2,932,674.01	1,880,739.17	18,429,707.66	(15,497,033.65)	-528.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,637,344.00	5,774,785.06	4,772,755.56	27,018,196.71	(21,243,411.65)	-367.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,876,181.67	5,996,010.83	5,068,890.90	27,237,028.22		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	33,000,000.00	33,000,000.00	33,000,000.00	New
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%
(c) TOTAL, SOURCES			0.00	0.00	33,000,000.00	33,000,000.00	33,000,000.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	33,000,000.00	33,000,000.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
9010	Other Restricted Local	12,927,408.68
Total, Restricted Balance		<u>12,927,408.68</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	385,000.00	395,000.00	308,749.99	405,000.00	10,000.00	2.5%
5) TOTAL, REVENUES			385,000.00	395,000.00	308,749.99	405,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,624.24	9,626.28	5,615.33	9,626.28	0.00	0.0%
3) Employee Benefits		3000-3999	4,313.43	4,299.41	2,508.03	4,299.39	0.02	0.0%
4) Books and Supplies		4000-4999	0.00	7,700.00	7,685.45	31,450.00	(23,750.00)	-308.4%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	25,000.00	6,320.34	26,130.00	(1,130.00)	-4.5%
6) Capital Outlay		6000-6999	0.00	13,007.00	13,007.00	28,857.00	(15,850.00)	-121.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,937.67	59,632.69	35,136.15	100,362.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			346,062.33	335,367.31	273,613.84	304,637.33		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			346,062.33	335,367.31	273,613.84	304,637.33		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,612,463.58	1,682,582.95		1,682,582.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,612,463.58	1,682,582.95		1,682,582.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,612,463.58	1,682,582.95		1,682,582.95		
2) Ending Balance, June 30 (E + F1e)			1,958,525.91	2,017,950.26		1,987,220.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	1,958,525.91	2,017,950.26		1,987,220.28		
Capital Facilities	0000	9780	1,958,525.91					
Capital Facilities	0000	9780		2,017,950.26				
Capital Facilities	0000	9780				1,987,220.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	20,000.00	15,862.38	30,000.00	10,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	375,000.00	375,000.00	292,887.61	375,000.00	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%
TOTAL, OTHER LOCAL REVENUE			385,000.00	395,000.00	308,749.99	405,000.00	10,000.00	2.5%
TOTAL, REVENUES			385,000.00	395,000.00	308,749.99	405,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,624.24	9,626.28	5,615.33	9,626.28	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,624.24	9,626.28	5,615.33	9,626.28	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,738.33	1,738.71	1,014.16	1,738.69	0.02	0.0%
OASDI/Medicare/Alternative		3301-3302	721.61	709.10	413.70	709.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,749.72	1,749.60	1,020.60	1,749.60	0.00	0.0%
Unemployment Insurance		3501-3502	4.72	4.68	2.80	4.68	0.00	0.0%
Workers' Compensation		3601-3602	99.05	97.32	56.77	97.32	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,313.43	4,299.41	2,508.03	4,299.39	0.02	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	1,325.00	(1,325.00)	New
Noncapitalized Equipment		4400	0.00	7,700.00	7,685.45	30,125.00	(22,425.00)	-291.2%
TOTAL, BOOKS AND SUPPLIES			0.00	7,700.00	7,685.45	31,450.00	(23,750.00)	-308.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	6,320.34	26,130.00	(1,130.00)	-4.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	25,000.00	6,320.34	26,130.00	(1,130.00)	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	13,007.00	13,007.00	13,007.00	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	15,850.00	(15,850.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	13,007.00	13,007.00	28,857.00	(15,850.00)	-121.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			38,937.67	59,632.69	35,136.15	100,362.67		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	81,206.00	81,206.00	81,206.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48,633.00	69,537.32	45,002.07	73,537.32	4,000.00	5.8%
5) TOTAL, REVENUES			48,633.00	150,743.32	126,208.07	154,743.32		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	5,647.33	5,650.00	(5,650.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	13,300.00	741.27	20,200.00	(6,900.00)	-51.9%
6) Capital Outlay		6000-6999	38,633.00	431,343.00	283,876.84	508,926.72	(77,583.72)	-18.0%
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			38,633.00	444,643.00	290,265.44	534,776.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	(293,899.68)	(164,057.37)	(380,033.40)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000.00	5,000.00	0.00	5,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	(288,899.68)	(164,057.37)	(375,033.40)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	305,520.43	665,029.99		665,029.99	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)			305,520.43	665,029.99		665,029.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			305,520.43	665,029.99		665,029.99		
2) Ending Balance, June 30 (E + F1e)			320,520.43	376,130.31		289,996.59		
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	294,715.80	319,405.94		241,822.22		
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	25,804.63	56,724.37		48,174.37		
Special Reserve	0000	9780	25,804.63					
Special Reserve	0000	9780		56,724.37				
Special Reserve	0000	9780				48,174.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	81,206.00	81,206.00	81,206.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	81,206.00	81,206.00	81,206.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	38,633.00	33,954.00	26,676.93	33,954.00	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	5,000.00	5,000.00	4,491.80	9,000.00	4,000.00	80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	30,583.32	13,833.34	30,583.32	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,633.00	69,537.32	45,002.07	73,537.32	4,000.00	5.8%
TOTAL, REVENUES			48,633.00	150,743.32	126,208.07	154,743.32		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	5,647.33	5,650.00	(5,650.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	5,647.33	5,650.00	(5,650.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	12,500.00	0.00	6,850.00	5,650.00	45.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	800.00	741.27	13,350.00	(12,550.00)	-1568.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	13,300.00	741.27	20,200.00	(6,900.00)	-51.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	38,633.00	38,633.00	8,677.00	31,688.88	6,944.12	18.0%
Land Improvements		6170	0.00	18,638.00	16,938.00	18,638.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	285,500.66	176,887.51	344,778.50	(59,277.84)	-20.8%
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	88,571.34	81,374.33	113,821.34	(25,250.00)	-28.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,633.00	431,343.00	283,876.84	508,926.72	(77,583.72)	-18.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			38,633.00	444,643.00	290,265.44	534,776.72		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000.00	5,000.00	0.00	5,000.00		

Resource	Description	2018/19 Projected Year Totals
6230	California Clean Energy Jobs Act	166,659.62
9010	Other Restricted Local	75,162.60
Total, Restricted Balance		<u>241,822.22</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,873.00	39,873.00	20,991.20	39,873.00	0.00	0.0%
4) Other Local Revenue		8600-8799	845,355.00	3,038,855.00	1,832,399.66	3,051,288.11	12,433.11	0.4%
5) TOTAL, REVENUES			858,228.00	3,078,728.00	1,853,390.86	3,091,161.11		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	906,275.00	3,759,943.38	3,542,404.61	3,542,404.61	217,538.77	5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			906,275.00	3,759,943.38	3,542,404.61	3,542,404.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,047.00)	(681,215.38)	(1,689,013.75)	(451,243.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	3,565,348.10	3,565,348.10	3,565,348.10	New
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	3,565,348.10	3,565,348.10		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,047.00)	(681,215.38)	1,876,334.35	3,114,104.60		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,354,223.89	3,505,756.47		3,505,756.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(195,164.52)	(195,164.52)	New
c) As of July 1 - Audited (F1a + F1b)			1,354,223.89	3,505,756.47		3,310,591.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,354,223.89	3,505,756.47		3,310,591.95		
2) Ending Balance, June 30 (E + F1e)			1,306,176.89	2,824,541.09		6,424,696.55		
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	653,553.50	653,553.50		653,553.50		
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	652,623.39	2,170,987.59		5,771,143.05		
Bond Payments	0000	9780	652,623.39					
Bond Payments	0000	9780		2,170,987.59				
Bond Payments	0000	9780				5,771,143.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	12,873.00	39,873.00	20,991.20	39,873.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,873.00	39,873.00	20,991.20	39,873.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	818,523.00	2,968,523.00	1,769,371.10	2,968,523.00	0.00	0.0%
Unsecured Roll		8612	18,823.00	18,823.00	51,327.96	55,256.11	36,433.11	193.6%
Prior Years' Taxes		8613	509.00	509.00	0.00	509.00	0.00	0.0%
Supplemental Taxes		8614	5,000.00	21,000.00	0.00	21,000.00	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%
Interest		8660	2,500.00	30,000.00	11,700.60	6,000.00	(24,000.00)	-80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			845,355.00	3,038,855.00	1,832,399.66	3,051,288.11	12,433.11	0.4%
TOTAL, REVENUES			858,228.00	3,078,728.00	1,853,399.86	3,091,161.11		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	698,334.00	1,359,943.38	1,142,404.61	1,142,404.61	217,538.77	16.0%
Other Debt Service - Principal		7439	207,941.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			906,275.00	3,759,943.38	3,542,404.61	3,542,404.61	217,538.77	5.8%
TOTAL, EXPENDITURES			906,275.00	3,759,943.38	3,542,404.61	3,542,404.61		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	3,565,348.10	3,565,348.10	3,565,348.10	New
(c) TOTAL, SOURCES			0.00	0.00	3,565,348.10	3,565,348.10	3,565,348.10	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	3,565,348.10	3,565,348.10		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
9010	Other Restricted Local	653,553.50
Total, Restricted Balance		<u>653,553.50</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,257.67	100,680.35	76,601.50	143,328.14	42,647.79	42.4%
5) TOTAL, REVENUES			99,257.67	100,680.35	76,601.50	143,328.14		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	166,475.00	196,355.00	159,440.00	206,765.00	(10,410.00)	-5.3%
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			166,475.00	196,355.00	159,440.00	206,765.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,217.33)	(95,674.65)	(82,838.50)	(63,436.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(67,217.33)	(95,674.65)	(82,838.50)	(63,436.86)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,225,847.78	1,297,534.39		1,297,534.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,225,847.78	1,297,534.39		1,297,534.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,225,847.78	1,297,534.39		1,297,534.39		
2) Ending Net Position, June 30 (E + F1e)			1,158,630.45	1,201,859.74		1,234,097.53		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,158,130.45	1,201,859.74		1,234,097.53		
c) Unrestricted Net Position		9790	500.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,478.67	12,465.80	10,774.84	12,500.80	35.00	0.3%
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	86,779.00	88,214.55	65,826.66	130,827.34	42,612.79	48.3%
TOTAL, OTHER LOCAL REVENUE			99,257.67	100,680.35	76,601.50	143,328.14	42,647.79	42.4%
TOTAL, REVENUES			99,257.67	100,680.35	76,601.50	143,328.14		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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	166,475.00	196,355.00	159,440.00	206,765.00	(10,410.00)	-5.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			166,475.00	196,355.00	159,440.00	206,765.00	(10,410.00)	-5.3%

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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			166,475.00	196,355.00	159,440.00	206,765.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	1,234,097.53
Total, Restricted Net Position		<u>1,234,097.53</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,430.08	2,395.69	2,395.37	2,400.98	5.29	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,430.08	2,395.69	2,395.37	2,400.98	5.29	0%
5. District Funded County Program ADA						
a. County Community Schools	0.50	0.50	0.00	0.00	(0.50)	-100%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	15.75	15.75	10.75	10.75	(5.00)	-32%
d. Special Education Extended Year	2.75	2.75	1.01	1.01	(1.74)	-63%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	19.00	19.00	11.76	11.76	(7.24)	-38%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,449.08	2,414.69	2,407.13	2,412.74	(1.95)	0%
7. Adults in Correctional Facilities	12.00	12.00	12.00	12.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH			6,427,514.26	4,655,283.15	2,913,869.16	1,343,471.64	(175,418.47)	(3,729,921.72)	7,164,374.32	5,209,216.45
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,328,654.00	1,328,654.00	1,453,405.00	1,328,654.00		124,751.00	531,461.00	145,045.00
Property Taxes	8020-8079		1,723.67		17,243.85			13,103,923.87	70,634.00	188,904.12
Miscellaneous Funds	8080-8099			(377,665.00)	(755,330.00)	(503,553.00)	(503,553.00)	(503,553.00)	(503,553.00)	(503,553.00)
Federal Revenue	8100-8299		3,429.31	12,524.59	8,544.10	93,556.24	19,815.19	11,717.91	246,549.89	6,438.02
Other State Revenue	8300-8599		349,610.22		54,792.89	132,714.00	295.00	199,401.00	200,738.42	232,507.00
Other Local Revenue	8600-8799		95,037.25	105,215.86	290,271.04	182,256.04	181,033.00	684,781.64	210,053.50	263,185.26
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,778,454.45	1,068,729.45	1,068,926.88	1,233,627.28	(302,409.81)	13,621,022.42	755,883.81	332,526.40
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		552,923.11	1,198,931.95	1,242,700.17	1,209,084.33	1,405,203.82	1,284,943.08	1,299,202.06	1,276,300.91
Classified Salaries	2000-2999		286,186.91	477,443.84	467,264.52	481,618.66	582,730.78	482,893.71	472,929.70	473,370.00
Employee Benefits	3000-3999		553,528.92	601,465.31	574,648.42	606,400.10	632,344.56	609,200.33	611,069.74	612,563.03
Books and Supplies	4000-4999		19,347.96	166,039.57	307,850.33	103,607.01	83,451.27	68,874.67	78,112.60	73,478.87
Services	5000-5999		246,559.15	530,474.49	332,476.18	509,462.11	549,405.04	371,039.78	497,833.06	396,250.89
Capital Outlay	6000-6599		47,061.50	17,465.55	76,939.44	7,471.25	45,511.62		7,440.94	9,533.26
Other Outgo	7000-7499		(8,106.00)	(6,327.93)	(12,812.06)	(14,590.00)	105,374.00	14,590.00	14,590.00	3,968.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,697,501.55	2,985,492.78	2,989,067.00	2,903,053.46	3,404,021.09	2,831,541.57	2,981,178.10	2,845,464.96
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	118,396.42	(25,549.62)	25,104.57	(74,084.04)	74,239.08	20.00	0.00		
Accounts Receivable	9200-9299	1,494,025.72	(300.00)	466,978.18	253,018.44	133,956.96	95,746.98	106,221.36	376,520.94	11,960.46
Due From Other Funds	9310	132,133.07			(25,000.00)	(50,000.00)	(15,000.00)	(25,000.00)	(35,000.00)	57,133.07
Stores	9320									
Prepaid Expenditures	9330	25,590.00				25,590.00				
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,770,145.21	(25,849.62)	492,082.75	153,934.40	183,786.04	80,766.98	81,221.36	341,520.94	69,093.53
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,717,036.90	1,474,294.86	316,733.41	(196,298.20)	33,249.97	(71,160.67)	(23,593.83)	71,384.52	(32,002.40)
Due To Other Funds	9610	132,801.75							0.00	132,801.75
Current Loans	9640									
Unearned Revenues	9650	353,529.53	353,039.53	490.00						
Deferred Inflows of Resources	9690									
SUBTOTAL		2,203,368.18	1,827,334.39	316,733.41	(195,808.20)	33,249.97	(71,160.67)	(23,593.83)	71,384.52	100,799.35
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(433,222.97)	(1,853,184.01)	175,349.34	349,742.60	150,536.07	151,927.65	104,815.19	270,136.42	(31,705.82)
E. NET INCREASE/DECREASE (B - C + D)			(1,772,231.11)	(1,741,413.99)	(1,570,397.52)	(1,518,890.11)	(3,554,503.25)	10,894,296.04	(1,955,157.87)	(2,544,644.38)
F. ENDING CASH (A + E)			4,655,283.15	2,913,869.16	1,343,471.64	(175,418.47)	(3,729,921.72)	7,164,374.32	5,209,216.45	2,664,572.07
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
January									
A. BEGINNING CASH		2,664,572.07	(366,301.72)	7,524,469.02	4,561,674.39				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 179,421.00	58,784.00	58,784.00	361,463.00			6,899,076.00	6,899,076.00
Property Taxes		8020-8079	10,571,058.24		2,474,156.25			26,427,644.00	26,427,644.00
Miscellaneous Funds		8080-8099 (780,090.00)	(446,387.00)	(390,045.00)	(474,559.00)	(390,046.00)		(6,131,887.00)	(6,131,887.00)
Federal Revenue		8100-8299 61,568.00	182,510.00	0.00	180,288.24	512,943.00		1,339,884.49	1,339,884.49
Other State Revenue		8300-8599 118,479.00	6,936.00	0.00	1,169,475.73	575,759.00		3,040,708.26	3,040,708.26
Other Local Revenue		8600-8799 232,550.00	206,300.00	206,300.00	398,836.00	400,254.06		3,456,073.65	3,456,073.65
Interfund Transfers In		8910-8929				416,177.00		416,177.00	416,177.00
All Other Financing Sources		8930-8979						0.00	0.00
TOTAL RECEIPTS		(188,072.00)	10,579,201.24	(124,961.00)	4,109,660.22	1,515,087.06	0.00	35,447,676.40	35,447,676.40
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 1,197,835.85	1,197,835.85	1,197,835.85	1,197,835.85	113,396.89		14,374,029.72	14,374,029.72
Classified Salaries		2000-2999 490,303.00	490,303.00	490,303.00	539,332.76	148,953.88		5,883,633.76	5,883,633.76
Employee Benefits		3000-3999 688,710.00	688,710.00	688,710.00	757,579.34	639,585.00		8,264,514.75	8,264,514.75
Books and Supplies		4000-4999 139,019.00	139,019.00	139,019.00	139,019.00	489,426.58		1,946,264.86	1,946,264.86
Services		5000-5999 308,952.00	308,952.00	308,952.00	308,952.00	40,001.15		4,709,309.85	4,709,309.85
Capital Outlay		6000-6599 4,968.29						216,391.85	216,391.85
Other Outgo		7000-7499 13,013.65	13,013.65	13,013.78	(42,661.00)	28,760.00		121,826.09	121,826.09
Interfund Transfers Out		7600-7629			281,453.00	7,757.72		289,210.72	289,210.72
All Other Financing Uses		7630-7699						0.00	0.00
TOTAL DISBURSEMENTS		2,842,801.79	2,837,833.50	2,837,833.63	3,181,510.95	1,467,881.22	0.00	35,805,181.60	35,805,181.60
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199			270.00		118,396.42	118,396.41	
Accounts Receivable		9200-9299 0.00	149,403.00		(99,480.00)			1,494,026.32	
Due From Other Funds		9310			225,000.00			132,133.07	
Stores		9320						0.00	
Prepaid Expenditures		9330						25,590.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL		0.00	149,403.00	0.00	125,790.00	0.00	118,396.42	1,770,145.80	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599			144,430.00			1,717,037.66	
Due To Other Funds		9610						132,801.75	
Current Loans		9640						0.00	
Unearned Revenues		9650						353,529.53	
Deferred Inflows of Resources		9690						0.00	
SUBTOTAL		0.00	0.00	0.00	144,430.00	0.00	0.00	2,203,368.94	
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS		0.00	149,403.00	0.00	(18,640.00)	0.00	118,396.42	(433,223.14)	
E. NET INCREASE/DECREASE (B - C + D)		(3,030,873.79)	7,890,770.74	(2,962,794.63)	909,509.27	47,205.84	118,396.42	(790,728.34)	(357,505.20)
F. ENDING CASH (A + E)		(366,301.72)	7,524,469.02	4,561,674.39	5,471,183.66				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,636,785.92	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Laura Flores Telephone: (530) 273-3351
Title: Chief Business Official E-mail: lflores@njuhsd.com

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?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	35,805,181.60
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,325,048.61
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,404.33
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	210,946.47
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,337.00
4. Other Transfers Out	All	9200	7200-7299	5,781.00
5. Interfund Transfers Out	All	9300	7600-7629	289,210.72
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	98,522.43
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				628,201.95
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	43,459.61
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				33,895,390.65

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		2,407.13
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,081.25
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	33,605,325.26	14,049.75
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	33,605,325.26	14,049.75
B. Required effort (Line A.2 times 90%)	30,244,792.73	12,644.78
C. Current year expenditures (Line I.E and Line II.B)	33,895,390.65	14,081.25
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,562,302.19
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 26,670,058.43

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.86%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,325,461.51
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,011,875.64
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	20,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	227,809.24
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,585,646.39
9. Carry-Forward Adjustment (Part IV, Line F)	(116,480.68)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,469,165.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,093,358.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,067,783.17
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,826,471.61
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,542,718.97
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,404.33
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	366,642.46
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,193.24
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	28,814.32
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,659,720.43
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	457,856.51
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	814,200.82
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	33,864,163.88

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 7.64%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 7.29%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,585,646.39</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>7,006.04</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8%) times Part III, Line B18); zero if positive	<u>(116,480.68)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(116,480.68)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>7.29%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-58,240.34) is applied to the current year calculation and the remainder (\$-58,240.34) is deferred to one or more future years:	<u>7.46%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-38,826.89) is applied to the current year calculation and the remainder (\$-77,653.79) is deferred to one or more future years:	<u>7.52%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(116,480.68)</u>

Approved indirect cost rate: 8.00%
Highest rate used in any program: 8.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	412,065.18	30,527.00	7.41%
01	3327	57,612.04	4,608.96	8.00%
01	3410	153,457.00	12,275.00	8.00%
01	3550	57,797.62	3,053.00	5.28%
01	4035	67,432.43	5,395.00	8.00%
01	6387	246,094.52	19,406.00	7.89%
01	6512	253,812.95	17,024.00	6.71%
01	6520	119,198.00	9,536.00	8.00%
01	7220	71,865.20	5,533.00	7.70%
01	7338	79,118.52	4,359.00	5.51%
01	7510	35,000.00	2,800.00	8.00%
01	7810	110,102.16	8,567.00	7.78%
01	9010	1,796,733.57	9,000.00	0.50%
11	6015	61,707.82	2,178.80	3.53%
11	6391	349,917.35	16,186.11	4.63%
13	5310	814,200.82	37,310.00	4.58%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(55,674.91)				
Other Sources/Uses Detail					416,177.00	289,210.72		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	18,364.91	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	37,310.00	0.00				
Other Sources/Uses Detail					40,360.62	6,006.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					140,856.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	243,793.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					109,000.00	172,384.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	55,674.91	(55,674.91)	711,393.62	711,393.72		

**NEVADA UNION HIGH SCHOOL DISTRICT
MULTI- YEAR PROJECTION**

As required by law, the District must certify that the financial obligations for the current fiscal year and two subsequent fiscal years can be met. As part of this analysis the District completes a three-year projection of revenues and expenditures for both unrestricted and restricted funds.

The multi-year projections are based on assumptions provided by School Services of California, the Nevada County Superintendent of Schools and the District's enrollment projections using a one-year cohort method. This method uses the enrollment from the feeder districts and calculates the average change in a class from one year to the next.

Declining enrollment in Nevada County continues to be a challenge. District reserves have helped to mitigate the decline, however, it is extremely important that the budget is downsized every year as enrollment decreases. Delaying reductions only exacerbates the problem in future years. The District must plan on making fiscally sound reductions in revenue, expenditures, and services, while maintaining high standards in our instructional programs.

**NEVADA JOINT UNION HIGH SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS**

	2nd Interim			
	ADOPTED 2018/2019	2ND INTERIM 2018/2019	PROJECTED 2019/2020	PROJECTED 2020/2021
CALIFORNIA CPI	3.58%	3.58%	3.18%	3.05%
STATUTORY COLA	2.71%	3.70%	3.46%	2.86%
LCFF FUNDING GAP PERCENTAGE	100.00%	100.00%	100.00%	100.00%
UNDUPLICATED COUNTS	38.50%	38.35%	39.70%	39.38%
LOTTERY -UNRESTRICTED	146.00	151.00	151.00	151.00
LOTTERY -RESTRICTED	48.00	53.00	53.00	53.00
ENROLLMENT (Includes NPS/LCI of 12)	2,536	2,596	2,582	2,573
PROJECTED P-2	2,349	2,405	2,392	2,383
FUNDED P-2	2,449	2,413	2,405	2,392
DIFFERENCE IN FUNDED P-2			(8)	(13)
PROPERTY TAX RATE INCREASE			2.5%	2.5%
SPECIAL ED INCOME	Per SELPA	Per SELPA	Prior Year	Reduction of \$249,583
TRANSPORTATION INCOME	Prior Year	Prior Year	Prior Year	Prior Year
EXPENSES:				
TRANSP, SPEC ED, MAINT	INCREASE Based on Program Needs	INCREASE Based on Program Needs	INCREASE Based on Program Needs	INCREASE Based on Program Needs
LCAP and Supplemental per Plan	Year One	Year One	Year Two	Year Three
RETIREEES PER YEAR	1	7	2	2

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

UNRESTRICTED BUDGETS

	2ND INTERIM 2018/2019	PROJECTED 2019/2020	PROJECTED 2020/2021
REVENUES:		<i>LCFF Per Ed Code 47663</i>	<i>LCFF Per Ed Code 47663</i>
Local Control Funding Formula	27,194,833	25,647,900	25,678,092
<i>LCFF Basic Aide Entitlement Ed Code 47663</i>		2,557,895	2,537,457
Federal Revenues	38,003	39,318	40,678
Other State Revenues	1,002,547	587,235	607,553
Other Local Revenues	660,762	683,624	703,176
TOTAL REVENUES	28,896,144	29,515,972	29,566,956
EXPENDITURES:			
Certificated Salaries	11,611,749	11,611,749	11,614,639
Step & Column 1.1%		127,729	127,761
<i>Declining Enrollment Reduction</i>			
<i>Reduction of one-time funded positions -- 1.4 FTE</i>		(124,839)	
Classified Salaries	3,949,661	3,949,661	3,989,157
Step Increase 1%		39,497	39,892
Employee Benefits	5,621,415	5,621,415	5,924,630
Change in Benefits from Position & Salary Changes		8,477	33,531
<i>Increase in STRS 16.28%18-19;17.1% 19-20;18.1% 20-21</i>		96,264	117,424
<i>Increase in PERS 18.062%18-19;20.7%19-20;23.4% 20-21</i>		105,234	108,784
<i>Retiree H/W Obligation (7 - 2019-20; 2 - 2020-21)</i>		93,240	26,640
Books and Supplies	1,226,533	1,077,537	1,100,402
Other Operating Expenses	2,467,071	2,460,524	2,463,769
Capital Outlay	117,988	15,000	15,000
Other Outgo	177,501	177,501	177,501
Direct Support/Indirect Costs	(187,759)	(187,759)	(187,759)
TOTAL EXPENDITURES	24,984,160	25,071,230	25,551,371
EXCESS (DEFICIENCY)	3,911,984	4,444,741	4,015,585
<u>Interfund Transfers</u>			
a) Transfers In	416,177	416,177	416,177
b) Transfers Out	(128,604)	(128,604)	(128,604)
Other Sources/Uses			
a) & b) Sources / Uses			
Contributions	(4,864,515)	(4,738,465)	(4,700,148)
TOTAL OTHER FINANCING	(4,576,942)	(4,450,892)	(4,412,575)
COST OF SALARY INCREASE: Certificated	SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Classified	NOT SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Admin/Conf	SETTLED	NOT SETTLED	NOT SETTLED
NET INCREASE (DECREASE)			
IN FUND BALANCE	(664,958)	(6,150)	(396,990)
PROJECTED BEGINNING FUND BALANCE - JULY 1	5,523,987	4,859,029	4,852,879
ENDING FUND BALANCE PROJECTED	4,859,029	4,852,879	4,455,888
Components of Ending Fund Balance			
Revolving Cash	25,000	25,000	25,000
Prepaid Expenditures	-		
TSA Clearing Fund	76,856	76,856	76,856
Legally Restricted			
Designated for Economic Uncertainties- 3%	1,074,155	1,077,379	1,095,265
<u>Other Designations:</u>			
Accrued Vacation	160,301	160,301	160,301
Forest Reserve	9,169	9,169	9,169
2011-12 Carry Over Sweep	240,435	240,435	240,435
Nevada County Sp Ed Services	1,007	1,007	1,007
One-time Reimbursements Mandated Costs	815,979	665,979	540,469
Miscellaneous Locally Restricted	15,089	15,089	15,089
Safety Credits	29,855	29,855	29,855
Mandated Costs Block Grant	432,462	327,362	276,348
Facility Use Billing	264,813	239,813	214,813
Verizon Tower	189,242	189,242	189,242
Common Core Textbook Reserve	452,400	211,400	211,400
Ed Code 47663 Prior Year Funding	1,064,500	1,250,000	1,100,000
Undesignated Amount	7,765	333,991	270,639
Total Reserves	4,859,029	4,852,879	4,455,888

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

	RESTRICTED SECOND INTERIM 2018/2019	RESTRICTED 2019/2020	RESTRICTED 2020/2021
REVENUES:			
Local Control Funding Formula	-	-	-
Federal Revenues	1,301,882	1,346,927	1,385,449
Other State Revenues	2,038,162	2,108,682	2,168,990
Other Local Revenues	2,795,312	2,503,030	2,325,033
TOTAL REVENUES	6,135,355	5,958,638	5,879,472
EXPENDITURES:			
Certificated Salaries	2,762,281	2,762,281	2,792,666
Step & Column 1.1%		30,385	30,719
Classified Salaries	1,933,973	1,933,973	1,953,313
Step Increase 1%		19,340	19,533
Employee Benefits	2,643,100	2,643,100	2,729,959
Statutory benefits on salary changes		12,431	15,076
<i>Increase in STRS 16.28% 18-19;17.1% 19-20;18.1% 20-21</i>		22,900	28,234
<i>Increase in PERS 18.062%18-19;20.7%19-20;23.4% 20-21</i>		51,528	53,267
Books and Supplies	719,731	662,619	592,829
Other Operating Expenses	2,242,239	2,263,542	2,302,580
Capital Outlay	98,403	18,000	18,000
Other Outgo	-	-	-
Direct Support/Indirect Costs	132,084	132,084	132,084
TOTAL EXPENDITURES	10,531,811	10,552,182	10,668,259
EXCESS (DEFICIENCY)	(4,396,455)	(4,593,544)	(4,788,786)
OTHER FINANCING SOURCES/USES			
<u>Interfund Transfers</u>			
a) Transfers In			
b) Transfers Out	(160,607)	(160,607)	(160,607)
<u>Other Sources/Uses</u>			
a) Sources			
b) Uses			
Contributions	4,864,515	4,738,465	4,700,148
TOTAL OTHER FINANCING SOURCES / USES	4,703,908	4,577,858	4,539,541
COST OF SALARY INCREASE: Certificated	SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Classified	NOT SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE:Admin/Conf	SETTLED	NOT SETTLED	NOT SETTLED
NET INCREASE (DECREASE) IN FUND BALANCE	307,453	(15,686)	(249,245)
BEGINNING FUND BALANCE			
July 1 Balance	470,304	777,757	762,071
Ending Balance (per unaudited actuals)	777,757	762,071	512,826
Components of Ending Fund Balance			
Revolving Cash			
Stores			
Prepaid Expenditures			
Legally Restricted	777,757	762,071	512,826
Designated for Economic Uncertainties- 3.5%			
Other Designations:			
Nevada County special ed services			
Undesignated Amount	-	0	(0)
Fund Balance	777,757	762,071	512,826

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS
UNRESTRICTED AND RESTRICTED BUDGETS

	2018/2019 SECOND INTERIM	2019/2020 PROJECTED	2020/2021 PROJECTED
REVENUES:			
Local Control Funding Formula	27,194,833	25,647,900	25,678,092
<i>LCCF Basic Aide Entitlement Ed Code 47663</i>		<i>2,557,895</i>	<i>2,537,457</i>
Federal Revenues	1,339,884	1,386,244	1,426,127
Other State Revenues	3,040,708	2,695,917	2,776,543
Other Local Revenues	3,456,074	3,186,654	3,028,209
TOTAL REVENUES	35,031,499	35,474,610	35,446,428
EXPENDITURES:			
Certificated Salaries	14,374,030	14,374,030	14,407,305
Step & Column 1.1%		158,114	158,480
<i>Declining Enrollment Reduction</i>		<i>-</i>	<i>-</i>
<i>Reduction of one-time funded positions -- 1.4 FTE</i>		<i>(124,839)</i>	
Classified Salaries	5,883,634	5,883,634	5,942,470
Step Increase 1%		58,836	59,425
Employee Benefits	8,264,515	8,264,515	8,654,589
Change in Benefits from Position & Salary Changes		20,909	48,606
<i>Increase in STRS 16.28% 18-19; 17.1% 19-20; 18.1% 20-21</i>		<i>119,164</i>	<i>145,658</i>
<i>Increase in PERS 18.062% 18-19; 20.7% 19-20; 23.4% 20-21</i>		<i>156,762</i>	<i>162,051</i>
<i>Retiree H/W Obligation (7 - 2019-20; 2 - 2020-21)</i>		<i>93,240</i>	<i>26,640</i>
Books and Supplies (increase by Calif CPI)	1,946,265	1,740,156	1,693,231
Other Operating Expenses (increase by Calif CPI)	4,709,310	4,724,066	4,766,349
Capital Outlay (increase by Calif CPI)	216,392	33,000	33,000
Other Outgo	177,501	177,501	177,501
Direct Support/Indirect Costs	(55,675)	(55,675)	(55,675)
TOTAL EXPENDITURES	35,515,971	35,623,412	36,219,630
EXCESS (DEFICIENCY)	(484,471)	(148,802)	(773,202)
OTHER FINANCING SOURCES/USES			
<u>Interfund Transfers</u>			
a) Transfers In	416,177	416,177	416,177
b) Transfers Out	(289,211)	(289,211)	(289,211)
<u>Other Sources/Uses</u>			
a) & b) Sources / Uses			
Contributions	-	-	-
TOTAL OTHER FINANCING	126,966	126,966	126,966
NET INCREASE (DECREASE)			
IN FUND BALANCE	(357,505)	(21,836)	(646,236)
BEGINNING FUND BALANCE - JULY 1	5,994,291	5,636,786	5,614,950
ENDING FUND BALANCE PROJECTED	5,636,786	5,614,950	4,968,714
Components of Ending Fund Balance			
Revolving Cash	25,000	25,000	25,000
Prepaid Expenditures	-	-	-
TSA Clearing Fund	76,856	76,856	76,856
Legally Restricted	777,757	762,071	512,826
Designated for Economic Uncertainties- 3%	1,074,155	1,077,379	1,095,265
Other Designations:			
Accrued Vacation	160,301	160,301	160,301
Forest Reserve	9,169	9,169	9,169
Categorical Sweeps	240,435	240,435	240,435
Nevada County Sp Ed Services	1,007	1,007	1,007
One-time Reimbursements Mandated Costs	815,979	665,979	540,469
Miscellaneous Locally Restricted	15,089	15,089	15,089
Safety Credits	29,855	29,855	29,855
Mandated Cost Block Grant	432,462	327,363	276,348
Facility Use Billing	264,813	239,813	214,813
Verizon Tower	189,242	189,242	189,242
Textbook Reserve	452,400	211,400	211,400
Ed Code 47663 Prior Year Funding	1,064,500	1,350,000	1,150,000
Undesignated Amount	7,765	233,990	220,638
Total Reserves	5,636,786	5,614,950	4,968,714

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	27,194,833.00	3.72%	28,205,795.00	0.03%	28,215,549.00
2. Federal Revenues	8100-8299	38,002.75	3.46%	39,318.00	3.46%	40,678.00
3. Other State Revenues	8300-8599	1,002,546.76	-41.43%	587,235.00	3.46%	607,553.00
4. Other Local Revenues	8600-8799	660,761.80	3.46%	683,624.00	2.86%	703,176.00
5. Other Financing Sources						
a. Transfers In	8900-8929	416,177.00	0.00%	416,177.00	0.00%	416,177.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,864,515.27)	-2.59%	(4,738,465.35)	-0.81%	(4,700,147.62)
6. Total (Sum lines A1 thru A5c)		24,447,806.04	3.05%	25,193,683.65	0.35%	25,282,985.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,611,748.96		11,614,638.96
b. Step & Column Adjustment				127,729.00		127,761.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(124,839.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,611,748.96	0.02%	11,614,638.96	1.10%	11,742,399.96
2. Classified Salaries						
a. Base Salaries				3,949,660.71		3,989,157.71
b. Step & Column Adjustment				39,497.00		39,892.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,949,660.71	1.00%	3,989,157.71	1.00%	4,029,049.71
3. Employee Benefits	3000-3999	5,621,415.21	5.39%	5,924,629.76	4.83%	6,211,009.13
4. Books and Supplies	4000-4999	1,226,533.47	-12.15%	1,077,537.00	2.12%	1,100,402.00
5. Services and Other Operating Expenditures	5000-5999	2,467,071.33	-0.27%	2,460,524.00	0.13%	2,463,769.00
6. Capital Outlay	6000-6999	117,988.49	-87.29%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	177,501.00	0.00%	177,501.00	0.00%	177,501.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(187,758.87)	0.00%	(187,758.87)	0.00%	(187,758.87)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,603.92	0.00%	128,603.92	0.00%	128,603.92
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		25,112,764.22	0.35%	25,199,833.48	1.91%	25,679,975.85
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(664,958.18)		(6,149.83)		(396,990.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,523,987.34		4,859,029.16		4,852,879.33
2. Ending Fund Balance (Sum lines C and D1)		4,859,029.16		4,852,879.33		4,455,888.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	101,856.53		101,856.53		101,856.53
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,675,252.59		3,439,654.00		3,038,129.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,074,155.45		1,077,378.71		1,095,265.24
2. Unassigned/Unappropriated	9790	7,764.59		233,990.09		220,638.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,859,029.16		4,852,879.33		4,455,888.86

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,074,155.45		1,077,378.71		1,095,265.24
c. Unassigned/Unappropriated	9790	7,764.59		233,990.09		220,638.09
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	60,789.82		61,298.82		61,798.82
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,142,709.86		1,372,667.62		1,377,702.15
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 2019-20 includes a reduction of 1.4FTE for one-time funded positions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,301,881.74	3.46%	1,346,927.25	2.86%	1,385,448.67
3. Other State Revenues	8300-8599	2,038,161.50	3.46%	2,108,682.10	2.86%	2,168,989.84
4. Other Local Revenues	8600-8799	2,795,311.85	-10.46%	2,503,029.59	-7.11%	2,325,032.52
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	4,864,515.27	-2.59%	4,738,465.35	-0.81%	4,700,147.62
6. Total (Sum lines A1 thru A5c)		10,999,870.36	-2.75%	10,697,104.29	-1.10%	10,579,618.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,762,280.76		2,792,665.76
b. Step & Column Adjustment				30,385.00		30,719.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,762,280.76	1.10%	2,792,665.76	1.10%	2,823,384.76
2. Classified Salaries						
a. Base Salaries				1,933,973.05		1,953,313.05
b. Step & Column Adjustment				19,340.00		19,533.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,933,973.05	1.00%	1,953,313.05	1.00%	1,972,846.05
3. Employee Benefits	3000-3999	2,643,099.54	3.29%	2,729,959.55	3.54%	2,826,535.49
4. Books and Supplies	4000-4999	719,731.39	-7.94%	662,619.20	-10.53%	592,828.54
5. Services and Other Operating Expenditures	5000-5999	2,242,238.52	0.95%	2,263,542.00	1.72%	2,302,580.00
6. Capital Outlay	6000-6999	98,403.36	-81.71%	18,000.00	0.00%	18,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	132,083.96	0.00%	132,083.96	0.00%	132,083.96
9. Other Financing Uses						
a. Transfers Out	7600-7629	160,606.80	0.00%	160,606.80	0.00%	160,606.80
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,692,417.38	0.19%	10,712,790.32	1.08%	10,828,865.60
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		307,452.98		(15,686.03)		(249,246.95)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		470,303.95		777,756.93		762,070.90
2. Ending Fund Balance (Sum lines C and D1)		777,756.93		762,070.90		512,823.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	777,756.93		762,070.90		512,823.95
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		777,756.93		762,070.90		512,823.95
(Line D3f must agree with line D2)						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	27,194,833.00	3.72%	28,205,795.00	0.03%	28,215,549.00
2. Federal Revenues	8100-8299	1,339,884.49	3.46%	1,386,245.25	2.88%	1,426,126.67
3. Other State Revenues	8300-8599	3,040,708.26	-11.34%	2,695,917.10	2.99%	2,776,542.84
4. Other Local Revenues	8600-8799	3,456,073.65	-7.80%	3,186,653.59	-4.97%	3,028,208.52
5. Other Financing Sources						
a. Transfers In	8900-8929	416,177.00	0.00%	416,177.00	0.00%	416,177.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		35,447,676.40	1.25%	35,890,787.94	-0.08%	35,862,604.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,374,029.72		14,407,304.72
b. Step & Column Adjustment				158,114.00		158,480.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(124,839.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,374,029.72	0.23%	14,407,304.72	1.10%	14,565,784.72
2. Classified Salaries						
a. Base Salaries				5,883,633.76		5,942,470.76
b. Step & Column Adjustment				58,837.00		59,425.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,883,633.76	1.00%	5,942,470.76	1.00%	6,001,895.76
3. Employee Benefits	3000-3999	8,264,514.75	4.72%	8,654,589.31	4.42%	9,037,544.62
4. Books and Supplies	4000-4999	1,946,264.86	-10.59%	1,740,156.20	-2.70%	1,693,230.54
5. Services and Other Operating Expenditures	5000-5999	4,709,309.85	0.31%	4,724,066.00	0.90%	4,766,349.00
6. Capital Outlay	6000-6999	216,391.85	-84.75%	33,000.00	0.00%	33,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	177,501.00	0.00%	177,501.00	0.00%	177,501.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(55,674.91)	0.00%	(55,674.91)	0.00%	(55,674.91)
9. Other Financing Uses						
a. Transfers Out	7600-7629	289,210.72	0.00%	289,210.72	0.00%	289,210.72
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)		35,805,181.60	0.30%	35,912,623.80	1.66%	36,508,841.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(357,505.20)		(21,835.86)		(646,237.42)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,994,291.29		5,636,786.09		5,614,950.23
2. Ending Fund Balance (Sum lines C and D1)		5,636,786.09		5,614,950.23		4,968,712.81
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	101,856.53		101,856.53		101,856.53
b. Restricted	9740	777,756.93		762,070.90		512,823.95
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	3,675,252.59		3,439,654.00		3,038,129.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,074,155.45		1,077,378.71		1,095,265.24
2. Unassigned/Unappropriated	9790	7,764.59		233,990.09		220,638.09
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,636,786.09		5,614,950.23		4,968,712.81

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,074,155.45		1,077,378.71		1,095,265.24
c. Unassigned/Unappropriated	9790	7,764.59		233,990.09		220,638.09
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	60,789.82		61,298.82		61,798.82
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,142,709.86		1,372,667.62		1,377,702.15
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.19%		3.82%		3.77%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,395.37		2,392.00		2,383.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,805,181.60		35,912,623.80		36,508,841.45
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)		35,805,181.60		35,912,623.80		36,508,841.45
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)		1,074,155.45		1,077,378.71		1,095,265.24
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,074,155.45		1,077,378.71		1,095,265.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	2,395.69	2,400.98		
Charter School	0.00	0.00		
Total ADA	2,395.69	2,400.98	0.2%	Met
1st Subsequent Year (2019-20)				
District Regular	2,349.00	2,405.00		
Charter School				
Total ADA	2,349.00	2,405.00	2.4%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	2,282.00	2,392.00		
Charter School				
Total ADA	2,282.00	2,392.00	4.8%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

District enrollment increased in 2018-19 and is projected to stabilize for the two subsequent years.

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	2,536	2,596		
Charter School				
Total Enrollment	2,536	2,596	2.4%	Not Met
1st Subsequent Year (2019-20)				
District Regular	2,471	2,582		
Charter School				
Total Enrollment	2,471	2,582	4.5%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	2,457	2,573		
Charter School				
Total Enrollment	2,457	2,573	4.7%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment projections are increased based on a three year cohort average of the county-wide Elementary districts' enrollment.

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	2,587	2,807	
Charter School			
Total ADA/Enrollment	2,587	2,807	92.2%
Second Prior Year (2016-17)			
District Regular	2,481	2,689	
Charter School			
Total ADA/Enrollment	2,481	2,689	92.3%
First Prior Year (2017-18)			
District Regular	2,397	2,607	
Charter School	0		
Total ADA/Enrollment	2,397	2,607	91.9%
Historical Average Ratio:			92.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.6%

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	2,395	2,596		
Charter School	0			
Total ADA/Enrollment	2,395	2,596	92.3%	Met
1st Subsequent Year (2019-20)				
District Regular	2,392	2,582		
Charter School				
Total ADA/Enrollment	2,392	2,582	92.6%	Met
2nd Subsequent Year (2020-21)				
District Regular	2,383	2,573		
Charter School				
Total ADA/Enrollment	2,383	2,573	92.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: -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	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2018-19)	33,972,041.00	33,050,189.00	-2.7%	Not Met
1st Subsequent Year (2019-20)	34,297,892.00	34,624,359.00	1.0%	Met
2nd Subsequent Year (2020-21)	34,710,907.00	34,992,052.00	0.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Basic Aid Supplemental decreased \$226K based on CDE P-1 Exhibit.

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)	18,895,712.95	22,739,272.19	83.1%
Second Prior Year (2016-17)	19,703,970.13	23,438,860.82	84.1%
First Prior Year (2017-18)	20,460,647.84	24,099,577.45	84.9%
Historical Average Ratio:			84.0%

	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):	81.0% to 87.0%	81.0% to 87.0%	81.0% to 87.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	21,182,824.88	24,984,160.30	84.8%	Met
1st Subsequent Year (2019-20)	21,528,426.43	25,071,229.56	85.9%	Met
2nd Subsequent Year (2020-21)	21,982,458.80	25,551,371.93	86.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	1,351,986.31	1,339,884.49	-0.9%	No
1st Subsequent Year (2019-20)	1,386,732.00	1,386,245.25	0.0%	No
2nd Subsequent Year (2020-21)	1,423,722.00	1,426,126.67	0.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	3,022,149.03	3,040,708.26	0.6%	No
1st Subsequent Year (2019-20)	2,649,818.00	2,695,917.10	1.7%	No
2nd Subsequent Year (2020-21)	2,719,983.00	2,776,542.84	2.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	2,959,175.66	3,456,073.65	16.8%	Yes
1st Subsequent Year (2019-20)	3,035,226.00	3,186,653.59	5.0%	No
2nd Subsequent Year (2020-21)	3,116,268.00	3,028,208.52	-2.8%	No

Explanation:
(required if Yes)

Special Ed Revenue increased with a one-time allocation of \$389K.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	1,951,826.66	1,946,264.86	-0.3%	No
1st Subsequent Year (2019-20)	1,619,760.00	1,740,156.20	7.4%	Yes
2nd Subsequent Year (2020-21)	1,652,079.85	1,693,230.54	2.5%	No

Explanation:
(required if Yes)

One-time expenditures are planned with available one-time carryover revenue.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	4,569,745.18	4,709,309.85	3.1%	No
1st Subsequent Year (2019-20)	4,572,618.00	4,724,066.00	3.3%	No
2nd Subsequent Year (2020-21)	4,647,011.00	4,766,349.00	2.6%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	7,333,311.00	7,836,666.40	6.9%	Not Met
1st Subsequent Year (2019-20)	7,071,776.00	7,268,815.94	2.8%	Met
2nd Subsequent Year (2020-21)	7,259,973.00	7,230,878.03	-0.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	6,521,571.84	6,655,574.71	2.1%	Met
1st Subsequent Year (2019-20)	6,192,378.00	6,464,222.20	4.4%	Met
2nd Subsequent Year (2020-21)	6,299,090.85	6,459,579.54	2.5%	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)

Special Ed Revenue increased with a one-time allocation of \$389K.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,048,714.35	1,281,738.06	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,293,873.73	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.2%	3.8%	3.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.1%	1.3%	1.3%

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)	(664,958.18)	25,112,764.22		2.6%	Not Met
1st Subsequent Year (2019-20)	(6,149.83)	25,199,833.48		0.0%	Met
2nd Subsequent Year (2020-21)	(396,990.47)	25,679,975.85		1.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

One-time Equipment expenditures from on-time revenues are included in FY2018-19. NJUHSD anticipates a decrease in SELPA funds of \$249K in FY 2020-21.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	5,636,786.09	Met
1st Subsequent Year (2019-20)	5,614,950.23	Met
2nd Subsequent Year (2020-21)	4,968,712.81	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	5,471,183.66	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,395	2,392	2,383
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): _____

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	35,805,181.60	35,912,623.80	36,508,841.45
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)	35,805,181.60	35,912,623.80	36,508,841.45
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,074,155.45	1,077,378.71	1,095,265.24
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,074,155.45	1,077,378.71	1,095,265.24

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,074,155.45	1,077,378.71	1,095,265.24
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,764.59	233,990.09	220,638.09
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	60,789.82	61,298.82	61,798.82
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,142,709.86	1,372,667.62	1,377,702.15
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.19%	3.82%	3.77%
District's Reserve Standard (Section 10B, Line 7):	1,074,155.45	1,077,378.71	1,095,265.24
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(4,788,957.27)	(4,864,515.27)	1.6%	75,558.00	Met
1st Subsequent Year (2019-20)	(4,715,829.00)	(4,738,465.35)	0.5%	22,636.35	Met
2nd Subsequent Year (2020-21)	(4,880,883.00)	(4,770,147.62)	-2.3%	(110,735.38)	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	416,177.00	416,177.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	416,177.00	416,177.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	416,177.00	416,177.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	284,210.72	289,210.72	1.8%	5,000.00	Met
1st Subsequent Year (2019-20)	284,210.72	289,210.72	1.8%	5,000.00	Met
2nd Subsequent Year (2020-21)	284,210.72	289,210.72	1.8%	5,000.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	13	51-861X	51-7439	25,581,806
Supp Early Retirement Program	1	Fund 17	Fund 17	606,168
State School Building Loans				
Compensated Absences		01-8011	01-2XXX	137,534

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

Energy Loan	1			24,893
TOTAL:				26,350,401

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,282,838	3,378,909	3,293,994	1,488,769
Supp Early Retirement Program	243,794	243,794	243,794	243,794
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Energy Loan	21,337	3,556		
Total Annual Payments:	1,547,969	3,626,259	3,537,788	1,732,563
Has total annual payment increased over prior year (2017-18)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

GO Bond Principal and Interest payments continue to increase due to the escalation of principal amounts each year with the refinance of Measure A Series A & B bonds and payments for Measure B Series A bonds.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	4,368,023.00	4,368,023.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	4,368,023.00	4,368,023.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Sep 28, 2017	Sep 28, 2017

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2018-19)	320,444.00	320,444.00
1st Subsequent Year (2019-20)	336,081.00	336,081.00
2nd Subsequent Year (2020-21)	368,308.00	368,308.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2018-19)	289,817.61	289,817.61
1st Subsequent Year (2019-20)	336,081.00	336,081.00
2nd Subsequent Year (2020-21)	368,308.00	368,308.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2018-19)	320,444.00	320,444.00
1st Subsequent Year (2019-20)	336,081.00	336,081.00
2nd Subsequent Year (2020-21)	368,308.00	368,308.00

d. Number of retirees receiving OPEB benefits

Current Year (2018-19)	35	35
1st Subsequent Year (2019-20)	32	32
2nd Subsequent Year (2020-21)	23	23

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

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	152.7	151.1	149.7	149.7

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	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

308,755	0	0
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% change in salary schedule from prior year
(may enter text, such as "Reopener")

2.0%	0.0%	0.0%
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

--

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

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
0.0%	0.0%	0.0%

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:

No		
----	--	--

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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
148,425	158,114	158,480
1.1%	1.1%	1.1%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	111.7	111.7	111.7	111.7

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
0.0%	0.0%	0.0%

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:

No		

Classified (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
57,564	58,836	59,425
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	20.0	21.0	21.0	21.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
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	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	8,400	8,400	8,400
3. Percent change in cost of other benefits over prior year	9.3%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
