

18/19 First Interim Checklist

Please submit a hard copy of the required forms in the following order along with this checklist to District Fiscal Advisory Services **by December 17th 2018**.

☒ **SACS Download** – expenditures thru October 31, 2018

☒ **Form CI** – Interim Certification– Original Signature

☒ **Form 01** - General Fund Financial Report

Designate in 2018/19:

- Revolving Cash (Object Code 9711)
- Economic Uncertainties (Object Code 9789)
- *If designating for Committed or Assigned, please include description*

☐ **Form 170** – **only if** using it as part of the Reserve for Economic Uncertainties

☒ **Narrative** - Needs to focus on **2018/19 First Interim** to include the following:

- Key Points to include: One-time funding, one-time expenditures (*total amounts impacting the fiscal year, not just the change*), status of negotiations, tentative agreement costs, rate increases, LCAP expenditures, student enrollment growth/decline, new positions, eliminating positions, grants ending, etc.
- Deficit/Surplus - Include a detailed explanation as to what's causing the deficit/surplus
- Explain the differences by: *Unrestricted and Restricted (Revenues and Expenditures)*
- Briefly explain major changes from **18/19 Revised Budget @ UA vs. 18/19 First Interim**

☒ **Form MYP**

- Shifts from restricted to unrestricted
- Adjustments for One-Time activity (revenue & expenditures)
- Salaries & Benefits: Step/Column, other adjustments, eliminated or new positions, STRS & PERS rate increases, AB 1522 (sick leave), Affordable Care Act, minimum wage increase, etc.
- Factor the COE transfer
- LCAP expenditures

☒ **MYP Narrative** – make sure to address 2019/20 and 2020/21

- Key Points to include: LCAP expenditures, grants ending, one-time funding, one-time expenditures (*total amounts impacting the fiscal year, not just the change*)
- Salaries & Benefits: Step/column, other adjustments (eliminated positions, new positions, one-time off-schedule), STRS & PERS rate increase, tentative agreement costs
- Deficit/Surplus – Include a detailed explanation as to what's causing the deficit/surplus
- Explain the differences by: *Unrestricted and Restricted (Revenues and Expenditures)*

18/19 First Interim Checklist

☒ **Form AI** - Average Daily Attendance

- Please use the "District ADA" Tab
- Include the **COE ADA** for Community School and Special Education-Special Day Class
- "**Estimated Funded ADA**" column D (Section 6. "Total District ADA") should match to the ADA reported on the LCFF Calculator for the 2018/19 fiscal year

☒ **Form SIAI** - Summary of Interfund Activities – Projected Year Totals

- for board approved permanent transfers



☒ **Form SEMAI** – Special Education Maintenance of Effort

- Confirm your district is meeting MOE requirements
- LEA Projected & LEA Actuals tab - use December 2017 Pupil Count
- LEA MOE Calc tab - manually enter the "Comparison Year" (column B) information – the last year MOE was met (this will not be extracted)

☒ **Criteria & Standards**

• **Section 10. - Reserves**

Include the District Estimated P-2 ADA for out years.

	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.)	0		

Supplemental Information:

- **S8A, S8B, & S8C. - Cost Analysis of District's Labor Agreements**
 - If negotiations have not been settled, please include the cost of 1%

☒ **LCFF Calculator** - Please email us your revised LCFF Calculator spreadsheet if any changes were made

- Print the "Calculator" tab
- Print the "Summary" tab

☒ **CALPADS 1.17 Report** – Fall 2018 Preliminary Counts

☒ **Cash flow Spreadsheet**

- 2018/19

☒ **2017-18 Technical Review Checks (TRCs) Projected Totals**

- Print "Exceptions Only" page. All warning exceptions must be explained.

☒ **DAT File** - Email **Export** to fas@icoe.org

☒ **Budget Model** - Email **Budget Model #** (ex: **BR19-02 First Interim**) to fas@icoe.org

- 2018/19 Budget Model should match to First Interim Budget (form 01)

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2018 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Cesar L. Vega Telephone: (760) 768-3888 ext. 3007
Title: Asst. Superintendent of Business Services E-mail: cvega@cusdk12.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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

13 63099 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	101,539,742.00	102,702,796.00	27,528,033.15	102,676,880.00	(25,916.00)	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	3,333,695.00	3,380,295.00	0.00	3,380,295.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	927,200.00	363,099.43	995,777.00	68,577.00	7.4%
5) TOTAL, REVENUES			105,173,437.00	107,010,291.00	27,891,132.58	107,052,952.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,562,234.00	39,301,268.00	10,062,297.27	38,327,118.00	974,150.00	2.5%
2) Classified Salaries		2000-2999	11,552,864.00	11,299,479.00	3,183,988.49	11,645,559.00	(346,080.00)	-3.1%
3) Employee Benefits		3000-3999	27,374,687.00	27,173,800.00	6,378,886.61	28,264,734.00	(1,090,934.00)	-4.0%
4) Books and Supplies		4000-4999	4,764,750.00	4,696,199.00	695,778.21	4,795,443.00	(99,244.00)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	7,867,482.00	7,474,782.00	2,312,428.20	7,826,966.00	(352,184.00)	-4.7%
6) Capital Outlay		6000-6999	1,267,810.00	2,247,615.00	0.00	2,364,623.00	(117,008.00)	-5.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	800,860.00	811,641.00	0.00	811,641.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(971,366.00)	(1,062,112.00)	0.00	(1,100,003.00)	37,891.00	-3.6%
9) TOTAL, EXPENDITURES			91,219,321.00	91,942,672.00	22,633,378.78	92,936,081.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,954,116.00	15,067,619.00	5,257,753.80	14,116,871.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,161,674.00)	(10,734,283.00)	0.00	(11,310,389.00)	(576,106.00)	5.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,286,674.00)	(10,859,283.00)	0.00	(11,435,389.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,667,442.00	4,208,336.00	5,257,753.80	2,681,482.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,792,304.62	15,792,304.00		15,792,304.00	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)			15,792,304.62	15,792,304.00		15,792,304.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,792,304.62	15,792,304.00		15,792,304.00		
2) Ending Balance, June 30 (E + F1e)			19,459,746.62	20,000,640.00		18,473,786.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,800,000.00		
2015-16 CSEA 5% 2016-17 CSEA 2%	0000	9780				1,800,000.00		
Facilities Roofs	0000	9780				1,000,000.00		
Textbook Adoption	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	19,459,746.62	20,000,640.00		14,673,786.00		

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	85,897,650.00	85,743,353.00	23,672,104.00	85,491,236.00	(252,117.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	11,341,705.00	12,252,343.00	3,331,904.00	12,252,343.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	50,578.00	50,578.00	0.00	48,977.00	(1,601.00)	-3.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,931,476.00	4,932,329.00	0.00	5,191,293.00	258,964.00	5.3%
Unsecured Roll Taxes		8042	559,511.00	544,106.00	515,343.82	533,784.00	(10,322.00)	-1.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	58,497.00	101,492.00	12,090.33	90,000.00	(11,492.00)	-11.3%
Education Revenue Augmentation Fund (ERAF)		8045	(1,325,774.00)	(1,325,774.00)	0.00	(1,335,122.00)	(9,348.00)	0.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	152,808.00	588,108.00	0.00	588,108.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	16,000.00	16,000.00	0.00	16,000.00	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			101,682,451.00	102,902,535.00	27,531,442.15	102,876,619.00	(25,916.00)	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(129,600.00)	(186,956.00)	0.00	(186,956.00)	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	(13,109.00)	(12,783.00)	(3,409.00)	(12,783.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			101,539,742.00	102,702,796.00	27,528,033.15	102,676,880.00	(25,916.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	2,031,714.00	2,031,714.00	0.00	2,031,714.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,301,981.00	1,348,581.00	0.00	1,348,581.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,333,695.00	3,380,295.00	0.00	3,380,295.00	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 (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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	(1,252.83)	150,000.00	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	150,000.00	777,200.00	364,352.26	845,777.00	68,577.00	8.8%
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						
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			300,000.00	927,200.00	363,099.43	995,777.00	68,577.00	7.4%
TOTAL, REVENUES			105,173,437.00	107,010,291.00	27,891,132.58	107,052,952.00	42,661.00	0.0%

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

13 63099 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	32,524,237.00	33,161,390.00	8,427,546.68	32,360,863.00	800,527.00	2.4%
Certificated Pupil Support Salaries		1200	2,374,474.00	2,388,285.00	643,394.89	2,399,883.00	(11,598.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,548,215.00	3,636,285.00	950,325.66	3,448,064.00	188,221.00	5.2%
Other Certificated Salaries		1900	115,308.00	115,308.00	41,030.04	118,308.00	(3,000.00)	-2.6%
TOTAL, CERTIFICATED SALARIES			38,562,234.00	39,301,268.00	10,062,297.27	38,327,118.00	974,150.00	2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	278,116.00	276,061.00	30,154.16	302,550.00	(26,489.00)	-9.6%
Classified Support Salaries		2200	6,067,253.00	5,935,111.00	1,669,207.56	6,011,261.00	(76,150.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	602,587.00	499,201.00	153,758.59	497,700.00	1,501.00	0.3%
Clerical, Technical and Office Salaries		2400	4,057,454.00	3,983,059.00	1,232,239.05	4,050,789.00	(67,730.00)	-1.7%
Other Classified Salaries		2900	547,454.00	606,047.00	98,629.13	783,259.00	(177,212.00)	-29.2%
TOTAL, CLASSIFIED SALARIES			11,552,864.00	11,299,479.00	3,183,988.49	11,645,559.00	(346,080.00)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,181,896.00	6,072,662.00	1,594,771.15	6,055,656.00	17,006.00	0.3%
PERS		3201-3202	2,343,975.00	2,436,824.00	712,009.22	2,327,746.00	109,078.00	4.5%
OASDI/Medicare/Alternative		3301-3302	1,546,082.00	1,673,776.00	395,957.99	1,500,476.00	173,300.00	10.4%
Health and Welfare Benefits		3401-3402	12,737,444.00	12,375,834.00	2,440,025.11	13,836,874.00	(1,461,040.00)	-11.8%
Unemployment Insurance		3501-3502	24,963.00	24,712.00	17,055.05	50,624.00	(25,912.00)	-104.9%
Workers' Compensation		3601-3602	2,920,327.00	2,889,992.00	771,303.93	2,793,358.00	96,634.00	3.3%
OPEB, Allocated		3701-3702	1,620,000.00	1,700,000.00	447,764.16	1,700,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,374,687.00	27,173,800.00	6,378,886.61	28,264,734.00	(1,090,934.00)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	890,000.00	890,000.00	7,343.19	890,000.00	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	3,315,386.00	3,218,000.00	601,401.20	3,121,372.00	96,628.00	3.0%
Noncapitalized Equipment		4400	559,364.00	588,199.00	87,033.82	784,071.00	(195,872.00)	-33.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,764,750.00	4,696,199.00	695,778.21	4,795,443.00	(99,244.00)	-2.1%
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	316,535.00	322,235.00	47,805.29	288,263.00	33,972.00	10.5%
Dues and Memberships		5300	23,000.00	30,300.00	25,912.36	34,667.00	(4,367.00)	-14.4%
Insurance		5400-5450	520,000.00	520,000.00	657,121.00	657,121.00	(137,121.00)	-26.4%
Operations and Housekeeping Services		5500	2,620,000.00	2,620,000.00	559,796.87	2,560,000.00	60,000.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	568,750.00	583,200.00	113,460.59	597,618.00	(14,418.00)	-2.5%
Transfers of Direct Costs		5710	(17,567.00)	(583,527.00)	(4,539.35)	(341,583.00)	(241,944.00)	41.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,732,044.00	3,867,258.00	883,681.12	3,910,312.00	(43,054.00)	-1.1%
Communications		5900	104,720.00	115,316.00	29,190.32	120,568.00	(5,252.00)	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,867,482.00	7,474,782.00	2,312,428.20	7,826,966.00	(352,184.00)	-4.7%

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)
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	925,000.00	1,887,500.00	0.00	1,880,500.00	7,000.00	0.4%
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	342,810.00	360,115.00	0.00	484,123.00	(124,008.00)	-34.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,267,810.00	2,247,615.00	0.00	2,364,623.00	(117,008.00)	-5.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	134,500.00	229,425.00	0.00	229,425.00	0.00	0.0%
Other Debt Service - Principal		7439	666,360.00	582,216.00	0.00	582,216.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			800,860.00	811,641.00	0.00	811,641.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(612,788.00)	(703,534.00)	0.00	(741,425.00)	37,891.00	-5.4%
Transfers of Indirect Costs - Interfund		7350	(358,578.00)	(358,578.00)	0.00	(358,578.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(971,366.00)	(1,062,112.00)	0.00	(1,100,003.00)	37,891.00	-3.6%
TOTAL, EXPENDITURES			91,219,321.00	91,942,672.00	22,633,378.78	92,936,081.00	(993,409.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		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	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		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	(10,161,674.00)	(10,734,283.00)	0.00	(11,310,389.00)	(576,106.00)	5.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,161,674.00)	(10,734,283.00)	0.00	(11,310,389.00)	(576,106.00)	5.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(10,286,674.00)	(10,859,283.00)	0.00	(11,435,389.00)	(576,106.00)	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 (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	9,624,043.00	10,624,181.00	1,113,179.50	10,622,638.00	(1,543.00)	0.0%
3) Other State Revenue		8300-8599	6,252,284.00	6,118,162.00	1,675,521.33	6,768,750.00	650,588.00	10.6%
4) Other Local Revenue		8600-8799	1,827,140.00	1,842,543.00	459,106.00	1,842,543.00	0.00	0.0%
5) TOTAL, REVENUES			17,703,467.00	18,584,886.00	3,247,806.83	19,233,931.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,384,945.00	7,622,085.00	2,112,731.85	7,862,050.00	(239,965.00)	-3.1%
2) Classified Salaries		2000-2999	3,904,333.00	4,060,101.00	965,387.14	4,148,166.00	(88,065.00)	-2.2%
3) Employee Benefits		3000-3999	9,092,862.00	8,570,923.00	1,312,817.81	8,743,187.00	(172,264.00)	-2.0%
4) Books and Supplies		4000-4999	3,241,678.00	3,583,851.00	196,741.79	2,915,746.00	668,105.00	18.6%
5) Services and Other Operating Expenditures		5000-5999	2,136,381.00	3,210,284.00	593,005.96	3,511,581.00	(301,297.00)	-9.4%
6) Capital Outlay		6000-6999	6,502.00	25,658.00	(57,584.00)	493,105.00	(467,447.00)	-1821.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,479,253.00	1,479,253.00	427,304.00	1,479,253.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	612,788.00	703,534.00	0.00	741,425.00	(37,891.00)	-5.4%
9) TOTAL, EXPENDITURES			27,858,742.00	29,255,689.00	5,550,404.55	29,894,513.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,155,275.00)	(10,670,803.00)	(2,302,597.72)	(10,660,582.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	10,161,674.00	10,734,283.00	0.00	11,310,389.00	576,106.00	5.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,161,674.00	10,734,283.00	0.00	11,310,389.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,399.00	63,480.00	(2,302,597.72)	649,807.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,328,523.72	1,323,013.00		1,323,013.00	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)			1,328,523.72	1,323,013.00		1,323,013.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,328,523.72	1,323,013.00		1,323,013.00		
2) Ending Balance, June 30 (E + F1e)			1,334,922.72	1,386,493.00		1,972,820.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,334,922.72	1,386,493.00		1,972,820.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
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	1,148,000.00	1,107,624.00	0.00	1,107,624.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	912,626.00	912,626.00	0.00	911,083.00	(1,543.00)	-0.2%
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	5,360,906.00	5,926,620.00	932,454.93	5,926,620.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	490,614.00	524,015.00	10,746.84	524,015.00	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 (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	81,258.00	56,241.00	36,304.66	56,241.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	810,660.00	949,422.00	0.00	949,422.00	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, 5510, 5630	8290	395,000.00	722,654.00	105,000.00	722,654.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	118,407.00	118,407.00	0.00	118,407.00	0.00	0.0%
Career and Technical Education	All Other	8290	306,572.00	306,572.00	28,673.07	306,572.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,624,043.00	10,624,181.00	1,113,179.50	10,622,638.00	(1,543.00)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	428,048.00	473,000.00	0.00	473,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,040,639.00	1,136,378.00	738,645.44	1,136,378.00	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	748,000.00	914,118.00	0.00	914,118.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	110,000.00	0.00	110,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,035,597.00	3,484,666.00	936,875.89	4,135,254.00	650,588.00	18.7%
TOTAL, OTHER STATE REVENUE			6,252,284.00	6,118,162.00	1,675,521.33	6,768,750.00	650,588.00	10.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	72,140.00	72,140.00	0.00	72,140.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,755,000.00	1,770,403.00	459,106.00	1,770,403.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,827,140.00	1,842,543.00	459,106.00	1,842,543.00	0.00	0.0%
TOTAL, REVENUES			17,703,467.00	18,584,886.00	3,247,806.83	19,233,931.00	649,045.00	3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,184,257.00	4,312,227.00	1,196,083.23	4,524,342.00	(212,115.00)	-4.9%
Certificated Pupil Support Salaries		1200	1,455,919.00	1,568,925.00	440,340.21	1,591,201.00	(22,276.00)	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	463,602.00	463,602.00	151,860.64	466,009.00	(2,407.00)	-0.5%
Other Certificated Salaries		1900	1,281,167.00	1,277,331.00	324,447.77	1,280,498.00	(3,167.00)	-0.2%
TOTAL, CERTIFICATED SALARIES			7,384,945.00	7,622,085.00	2,112,731.85	7,862,050.00	(239,965.00)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,683,369.00	1,758,955.00	396,323.20	1,759,124.00	(169.00)	0.0%
Classified Support Salaries		2200	1,045,768.00	1,058,191.00	282,978.25	1,058,191.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	156,092.00	156,092.00	52,030.36	156,092.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	284,010.00	283,562.00	89,346.98	285,040.00	(1,478.00)	-0.5%
Other Classified Salaries		2900	735,094.00	803,301.00	144,708.35	889,719.00	(86,418.00)	-10.8%
TOTAL, CLASSIFIED SALARIES			3,904,333.00	4,060,101.00	965,387.14	4,148,166.00	(88,065.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,816,681.00	4,277,472.00	331,711.29	4,329,202.00	(51,730.00)	-1.2%
PERS		3201-3202	642,484.00	686,285.00	195,902.44	702,983.00	(16,698.00)	-2.4%
OASDI/Medicare/Alternative		3301-3302	390,955.00	388,239.00	105,314.47	455,041.00	(66,802.00)	-17.2%
Health and Welfare Benefits		3401-3402	2,589,379.00	2,533,566.00	499,478.49	2,550,735.00	(17,169.00)	-0.7%
Unemployment Insurance		3501-3502	5,585.00	5,820.00	1,521.28	6,036.00	(216.00)	-3.7%
Workers' Compensation		3601-3602	647,778.00	679,541.00	178,889.84	699,190.00	(19,649.00)	-2.9%
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			9,092,862.00	8,570,923.00	1,312,817.81	8,743,187.00	(172,264.00)	-2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	320,000.00	320,000.00	89,404.42	394,333.00	(74,333.00)	-23.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,873,178.00	3,196,376.00	104,948.03	2,433,084.00	763,292.00	23.9%
Noncapitalized Equipment		4400	48,500.00	67,475.00	2,389.34	88,329.00	(20,854.00)	-30.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,241,678.00	3,583,851.00	196,741.79	2,915,746.00	668,105.00	18.6%
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	835,042.00	857,867.00	165,388.01	902,496.00	(44,629.00)	-5.2%
Dues and Memberships		5300	0.00	0.00	31,120.00	48,903.00	(48,903.00)	New
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	51,745.00	57,745.00	30,965.14	71,436.00	(13,691.00)	-23.7%
Transfers of Direct Costs		5710	17,567.00	583,527.00	4,539.35	341,583.00	241,944.00	41.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,231,190.00	1,710,308.00	360,993.46	2,146,326.00	(436,018.00)	-25.5%
Communications		5900	837.00	837.00	0.00	837.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,136,381.00	3,210,284.00	593,005.96	3,511,581.00	(301,297.00)	-9.4%

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	(102,084.00)	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	6,502.00	25,658.00	44,500.00	493,105.00	(467,447.00)	-1821.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,502.00	25,658.00	(57,584.00)	493,105.00	(467,447.00)	-1821.8%
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	1,479,253.00	1,479,253.00	427,304.00	1,479,253.00	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)			1,479,253.00	1,479,253.00	427,304.00	1,479,253.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	612,788.00	703,534.00	0.00	741,425.00	(37,891.00)	-5.4%
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			612,788.00	703,534.00	0.00	741,425.00	(37,891.00)	-5.4%
TOTAL, EXPENDITURES			27,858,742.00	29,255,689.00	5,550,404.55	29,894,513.00	(638,824.00)	-2.2%

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	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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		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	10,161,674.00	10,734,283.00	0.00	11,310,389.00	576,106.00	5.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			10,161,674.00	10,734,283.00	0.00	11,310,389.00	576,106.00	5.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			10,161,674.00	10,734,283.00	0.00	11,310,389.00	(576,106.00)	5.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	101,539,742.00	102,702,796.00	27,528,033.15	102,676,880.00	(25,916.00)	0.0%
2) Federal Revenue		8100-8299	9,624,043.00	10,624,181.00	1,113,179.50	10,622,638.00	(1,543.00)	0.0%
3) Other State Revenue		8300-8599	9,585,979.00	9,498,457.00	1,675,521.33	10,149,045.00	650,588.00	6.8%
4) Other Local Revenue		8600-8799	2,127,140.00	2,769,743.00	822,205.43	2,838,320.00	68,577.00	2.5%
5) TOTAL REVENUES			122,876,904.00	125,595,177.00	31,138,939.41	126,286,883.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,947,179.00	46,923,353.00	12,175,029.12	46,189,168.00	734,185.00	1.6%
2) Classified Salaries		2000-2999	15,457,197.00	15,359,580.00	4,149,375.63	15,793,725.00	(434,145.00)	-2.8%
3) Employee Benefits		3000-3999	36,467,549.00	35,744,723.00	7,691,704.42	37,007,921.00	(1,263,198.00)	-3.5%
4) Books and Supplies		4000-4999	8,006,428.00	8,280,050.00	892,520.00	7,711,189.00	568,861.00	6.9%
5) Services and Other Operating Expenditures		5000-5999	10,003,863.00	10,685,066.00	2,905,434.16	11,338,547.00	(653,481.00)	-6.1%
6) Capital Outlay		6000-6999	1,274,312.00	2,273,273.00	(57,584.00)	2,857,728.00	(584,455.00)	-25.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,280,113.00	2,290,894.00	427,304.00	2,290,894.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(358,578.00)	(358,578.00)	0.00	(358,578.00)	0.00	0.0%
9) TOTAL EXPENDITURES			119,078,063.00	121,198,361.00	28,183,783.33	122,830,594.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,798,841.00	4,396,816.00	2,955,156.08	3,456,289.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(125,000.00)	(125,000.00)	0.00	(125,000.00)		

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

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Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,673,841.00	4,271,816.00	2,955,156.08	3,331,289.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,120,828.34	17,115,317.00		17,115,317.00	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)			17,120,828.34	17,115,317.00		17,115,317.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,120,828.34	17,115,317.00		17,115,317.00		
2) Ending Balance, June 30 (E + F1e)			20,794,669.34	21,387,133.00		20,446,606.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,334,922.72	1,386,493.00		1,972,820.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,800,000.00		
2015-16 CSEA 5% 2016-17 CSEA 2%	0000	9780				1,800,000.00		
Facilities Roofs	0000	9780				1,000,000.00		
Textbook Adoption	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	19,459,746.62	20,000,640.00		14,673,786.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	85,897,650.00	85,743,353.00	23,672,104.00	85,491,236.00	(252,117.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	11,341,705.00	12,252,343.00	3,331,904.00	12,252,343.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	50,578.00	50,578.00	0.00	48,977.00	(1,601.00)	-3.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,931,476.00	4,932,329.00	0.00	5,191,293.00	258,964.00	5.3%
Unsecured Roll Taxes		8042	559,511.00	544,106.00	515,343.82	533,784.00	(10,322.00)	-1.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	58,497.00	101,492.00	12,090.33	90,000.00	(11,492.00)	-11.3%
Education Revenue Augmentation Fund (ERAF)		8045	(1,325,774.00)	(1,325,774.00)	0.00	(1,335,122.00)	(9,348.00)	0.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	152,808.00	588,108.00	0.00	588,108.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	16,000.00	16,000.00	0.00	16,000.00	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			101,682,451.00	102,902,535.00	27,531,442.15	102,876,619.00	(25,916.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(129,600.00)	(186,956.00)	0.00	(186,956.00)	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	(13,109.00)	(12,783.00)	(3,409.00)	(12,783.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			101,539,742.00	102,702,796.00	27,528,033.15	102,676,880.00	(25,916.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,148,000.00	1,107,624.00	0.00	1,107,624.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	912,626.00	912,626.00	0.00	911,083.00	(1,543.00)	-0.2%
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	5,360,906.00	5,926,620.00	932,454.93	5,926,620.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	490,614.00	524,015.00	10,746.84	524,015.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	81,258.00	56,241.00	36,304.66	56,241.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	810,660.00	949,422.00	0.00	949,422.00	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, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	395,000.00	722,654.00	105,000.00	722,654.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	118,407.00	118,407.00	0.00	118,407.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	306,572.00	306,572.00	28,673.07	306,572.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,624,043.00	10,624,181.00	1,113,179.50	10,622,638.00	(1,543.00)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,031,714.00	2,031,714.00	0.00	2,031,714.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,730,029.00	1,821,581.00	0.00	1,821,581.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,040,639.00	1,136,378.00	738,645.44	1,136,378.00	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	748,000.00	914,118.00	0.00	914,118.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	110,000.00	0.00	110,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,035,597.00	3,484,666.00	936,875.89	4,135,254.00	650,588.00	18.7%
TOTAL, OTHER STATE REVENUE			9,585,979.00	9,498,457.00	1,675,521.33	10,149,045.00	650,588.00	6.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	150,000.00	150,000.00	(1,252.83)	150,000.00	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	222,140.00	849,340.00	364,352.26	917,917.00	68,577.00	8.1%
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	1,755,000.00	1,770,403.00	459,106.00	1,770,403.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,127,140.00	2,769,743.00	822,205.43	2,838,320.00	68,577.00	2.5%
TOTAL, REVENUES			122,876,904.00	125,595,177.00	31,138,939.41	126,286,883.00	691,706.00	0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	36,708,494.00	37,473,617.00	9,623,629.91	36,885,205.00	588,412.00	1.6%
Certificated Pupil Support Salaries		1200	3,830,393.00	3,957,210.00	1,083,735.10	3,991,084.00	(33,874.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,011,817.00	4,099,887.00	1,102,186.30	3,914,073.00	185,814.00	4.5%
Other Certificated Salaries		1900	1,396,475.00	1,392,639.00	365,477.81	1,398,806.00	(6,167.00)	-0.4%
TOTAL, CERTIFICATED SALARIES			45,947,179.00	46,923,353.00	12,175,029.12	46,189,168.00	734,185.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,961,485.00	2,035,016.00	426,477.36	2,061,674.00	(26,658.00)	-1.3%
Classified Support Salaries		2200	7,113,021.00	6,993,302.00	1,952,185.81	7,069,452.00	(76,150.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	758,679.00	655,293.00	205,788.95	653,792.00	1,501.00	0.2%
Clerical, Technical and Office Salaries		2400	4,341,464.00	4,266,621.00	1,321,586.03	4,335,829.00	(69,208.00)	-1.6%
Other Classified Salaries		2900	1,282,548.00	1,409,348.00	243,337.48	1,672,978.00	(263,630.00)	-18.7%
TOTAL, CLASSIFIED SALARIES			15,457,197.00	15,359,580.00	4,149,375.63	15,793,725.00	(434,145.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,998,577.00	10,350,134.00	1,926,482.44	10,384,858.00	(34,724.00)	-0.3%
PERS		3201-3202	2,986,459.00	3,123,109.00	907,911.66	3,030,729.00	92,380.00	3.0%
OASDI/Medicare/Alternative		3301-3302	1,937,037.00	2,062,015.00	501,272.46	1,955,517.00	106,498.00	5.2%
Health and Welfare Benefits		3401-3402	15,326,823.00	14,909,400.00	2,939,503.60	16,387,609.00	(1,478,209.00)	-9.9%
Unemployment Insurance		3501-3502	30,548.00	30,532.00	18,576.33	56,660.00	(26,128.00)	-85.6%
Workers' Compensation		3601-3602	3,568,105.00	3,569,533.00	950,193.77	3,492,548.00	76,985.00	2.2%
OPEB, Allocated		3701-3702	1,620,000.00	1,700,000.00	447,764.16	1,700,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,467,549.00	35,744,723.00	7,691,704.42	37,007,921.00	(1,263,198.00)	-3.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,210,000.00	1,210,000.00	96,747.61	1,284,333.00	(74,333.00)	-6.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,188,564.00	6,414,376.00	706,349.23	5,554,456.00	859,920.00	13.4%
Noncapitalized Equipment		4400	607,864.00	655,674.00	89,423.16	872,400.00	(216,726.00)	-33.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,006,428.00	8,280,050.00	892,520.00	7,711,189.00	568,861.00	6.9%
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	1,151,577.00	1,180,102.00	213,193.30	1,190,759.00	(10,657.00)	-0.9%
Dues and Memberships		5300	23,000.00	30,300.00	57,032.36	83,570.00	(53,270.00)	-175.8%
Insurance		5400-5450	520,000.00	520,000.00	657,121.00	657,121.00	(137,121.00)	-26.4%
Operations and Housekeeping Services		5500	2,620,000.00	2,620,000.00	559,796.87	2,560,000.00	60,000.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	620,495.00	640,945.00	144,425.73	669,054.00	(28,109.00)	-4.4%
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	4,963,234.00	5,577,566.00	1,244,674.58	6,056,638.00	(479,072.00)	-8.6%
Communications		5900	105,557.00	116,153.00	29,190.32	121,405.00	(5,252.00)	-4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,003,863.00	10,685,066.00	2,905,434.16	11,338,547.00	(653,481.00)	-6.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	925,000.00	1,887,500.00	(102,084.00)	1,880,500.00	7,000.00	0.4%
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	349,312.00	385,773.00	44,500.00	977,228.00	(591,455.00)	-153.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,274,312.00	2,273,273.00	(57,584.00)	2,857,728.00	(584,455.00)	-25.7%
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	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	1,479,253.00	1,479,253.00	427,304.00	1,479,253.00	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	134,500.00	229,425.00	0.00	229,425.00	0.00	0.0%
Other Debt Service - Principal		7439	666,360.00	582,216.00	0.00	582,216.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,280,113.00	2,290,894.00	427,304.00	2,290,894.00	0.00	0.0%
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	(358,578.00)	(358,578.00)	0.00	(358,578.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(358,578.00)	(358,578.00)	0.00	(358,578.00)	0.00	0.0%
TOTAL, EXPENDITURES			119,078,063.00	121,198,361.00	28,183,783.33	122,830,594.00	(1,632,233.00)	-1.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		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	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		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)			(125,000.00)	(125,000.00)	0.00	(125,000.00)	0.00	0.0%

Resource	Description	2018-19
		Projected Year Totals
6225	Emergency Repair Program, Williams Case	660,660.00
6300	Lottery: Instructional Materials	78,667.00
6512	Special Ed: Mental Health Services	1,154,259.00
9010	Other Restricted Local	79,234.00
Total, Restricted Balance		1,972,820.00

**Multiyear Projection
2018-19 First Interim**
Revised 12/4/18

Description	Object Code	RESTRICTED			UNRESTRICTED			COMBINED		
		2018-19	2019-20	2020-21	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21
A. REVENUES										
1 LCFF Sources	8010-8099	\$ -	\$ -	\$ -	\$ 102,676,880.00	\$ 104,722,038.00	\$ 107,509,579.00	\$ 102,676,880.00	\$ 104,722,038.00	\$ 107,509,579.00
2 Federal Revenues	8100-8299	\$ 10,622,638.00	\$ 9,326,910.00	\$ 9,326,910.00	\$ -	\$ -	\$ -	\$ 10,622,638.00	\$ 9,326,910.00	\$ 9,326,910.00
3 Other State Revenues	8300-8599	\$ 6,768,750.00	\$ 5,093,628.00	\$ 5,103,918.00	\$ 3,380,295.00	\$ 1,882,888.00	\$ 1,882,888.00	\$ 10,149,045.00	\$ 6,976,516.00	\$ 6,986,806.00
4 Other Local Revenues	8600-8799	\$ 1,842,543.00	\$ 1,815,903.00	\$ 1,864,388.00	\$ 995,777.00	\$ 300,000.00	\$ 300,000.00	\$ 2,838,320.00	\$ 2,115,903.00	\$ 2,164,388.00
5 Other Financing Sources	8910-8999	\$ 11,310,389.00	\$ 12,242,947.00	\$ 13,022,947.00	\$ (11,310,389.00)	\$ (12,242,947.00)	\$ (13,022,947.00)	\$ -	\$ -	\$ -
6 Total Revenues		\$ 30,544,320.00	\$ 28,479,388.00	\$ 29,318,163.00	\$ 95,742,563.00	\$ 94,661,979.00	\$ 96,669,520.00	\$ 126,286,883.00	\$ 123,141,367.00	\$ 125,987,663.00
B. EXPENDITURES										
1 Certified Salaries										
A. Base Salaries			\$ 7,862,050.00	\$ 7,972,905.00		\$ 38,327,118.00	\$ 38,867,530.00		\$ 46,189,168.00	\$ 46,840,435.00
b Step & Column Adjustment										
c Cost-of-Living Adjustment			\$ 110,855.00	\$ 159,458.00			\$ 777,351.00		\$ -	\$ -
d Other Adjustment									\$ -	\$ -
e Total Certified Salaries	1000-1999	\$ 7,862,050.00	\$ 7,972,905.00	\$ 8,132,363.00	\$ 38,327,118.00	\$ 38,867,530.00	\$ 39,644,881.00	\$ 46,189,168.00	\$ 46,840,435.00	\$ 47,777,244.00
2 Classified Salaries										
A. Base Salaries			\$ 4,148,166.00	\$ 4,246,063.00		\$ 11,645,559.00	\$ 11,920,394.00		\$ 15,793,725.00	\$ 16,166,457.00
b Step & Column Adjustment			\$ 97,897.00	\$ 106,152.00		\$ 274,835.00	\$ 298,010.00		\$ 372,732.00	\$ 404,182.00
c Cost-of-Living Adjustment									\$ -	\$ -
d Other Adjustment									\$ -	\$ -
e Total Classified Salaries	2000-2999	\$ 4,148,166.00	\$ 4,246,063.00	\$ 4,352,215.00	\$ 11,645,559.00	\$ 11,920,394.00	\$ 12,218,404.00	\$ 15,793,725.00	\$ 16,166,457.00	\$ 16,570,619.00
3 Employee Benefits	3000-3999	\$ 8,743,187.00	\$ 9,139,343.00	\$ 9,310,607.00	\$ 28,264,734.00	\$ 30,166,473.00	\$ 31,642,673.00	\$ 37,007,921.00	\$ 39,305,816.00	\$ 40,953,280.00
4 Books & Supplies	4000-4999	\$ 2,815,746.00	\$ 2,905,145.00	\$ 2,919,281.00	\$ 4,795,443.00	\$ 4,931,518.00	\$ 5,090,811.00	\$ 7,711,189.00	\$ 7,836,663.00	\$ 8,010,092.00
5 Services, Other Operating	5000-5999	\$ 3,511,581.00	\$ 2,660,383.00	\$ 2,661,772.00	\$ 7,826,966.00	\$ 8,142,848.00	\$ 8,405,872.00	\$ 11,338,547.00	\$ 10,803,231.00	\$ 11,067,644.00
6 Capital Outlay	6000-6999	\$ 493,105.00	\$ 436,949.00	\$ 436,949.00	\$ 2,364,623.00	\$ 757,310.00	\$ 659,218.00	\$ 2,857,728.00	\$ 1,194,259.00	\$ 1,096,167.00
7 Other Outgo	7400-7499	\$ 1,479,253.00	\$ 1,528,085.00	\$ 1,566,719.00	\$ 811,641.00	\$ 813,000.00	\$ 813,000.00	\$ 2,290,894.00	\$ 2,339,085.00	\$ 2,379,719.00
8 Direct Support/Indirect Costs	7300-7399	\$ 741,425.00	\$ 741,425.00	\$ 741,425.00	\$ (1,100,003.00)	\$ (1,100,003.00)	\$ (1,100,003.00)	\$ (358,578.00)	\$ (358,578.00)	\$ (358,578.00)
9 Other Financing Uses					\$ 125,000.00	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -
10 Other Adjustments										
11 Total Expenditures		\$ 29,894,513.00	\$ 29,628,298.00	\$ 30,121,331.00	\$ 93,061,081.00	\$ 94,499,070.00	\$ 97,374,856.00	\$ 122,955,594.00	\$ 124,127,368.00	\$ 127,496,187.00
C. NET INCREASE/DECREASE		\$ 649,807.00	\$ (1,148,910.00)	\$ (803,168.00)	\$ 2,681,482.00	\$ 162,909.00	\$ (705,336.00)	\$ 3,331,289.00	\$ (986,001.00)	\$ (1,508,504.00)
D. Fund Balance										
1 Beginning Fund Balance		\$ 1,323,013.00	\$ 1,972,820.00	\$ 823,910.00	\$ 15,792,304.00	\$ 18,473,786.00	\$ 18,636,695.00	\$ 17,115,317.00	\$ 20,446,606.00	\$ 19,460,605.00
2 Ending Fund Balance		\$ 1,972,820.00	\$ 823,910.00	\$ 20,742.00	\$ 18,473,786.00	\$ 18,636,695.00	\$ 17,931,359.00	\$ 20,446,606.00	\$ 19,460,605.00	\$ 17,952,101.00
Ending Fund Balance Percent		6.60%	2.78%	0.07%	19.85%	19.72%	18.41%	16.63%	15.68%	14.08%

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	102,676,880.00	1.99%	104,722,038.00	2.66%	107,509,579.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,380,295.00	-44.30%	1,882,888.00	0.00%	1,882,888.00
4. Other Local Revenues	8600-8799	995,777.00	-69.87%	300,000.00	0.00%	300,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(11,310,389.00)	8.25%	(12,242,947.00)	6.37%	(13,022,947.00)
6. Total (Sum lines A1 thru A5c)		95,742,563.00	-1.13%	94,661,979.00	2.12%	96,669,520.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,327,118.00		38,867,530.00
b. Step & Column Adjustment				540,412.00		777,351.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,327,118.00	1.41%	38,867,530.00	2.00%	39,644,881.00
2. Classified Salaries						
a. Base Salaries				11,645,559.00		11,920,394.00
b. Step & Column Adjustment				274,835.00		298,010.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,645,559.00	2.36%	11,920,394.00	2.50%	12,218,404.00
3. Employee Benefits	3000-3999	28,264,734.00	6.73%	30,166,473.00	4.89%	31,642,673.00
4. Books and Supplies	4000-4999	4,795,443.00	2.84%	4,931,518.00	3.23%	5,090,811.00
5. Services and Other Operating Expenditures	5000-5999	7,826,966.00	4.04%	8,142,848.00	3.23%	8,405,872.00
6. Capital Outlay	6000-6999	2,364,623.00	-67.97%	757,310.00	-12.95%	659,218.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	811,641.00	0.17%	813,000.00	0.00%	813,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,100,003.00)	0.00%	(1,100,003.00)	0.00%	(1,100,003.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	125,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		93,061,081.00	1.55%	94,499,070.00	3.04%	97,374,856.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,681,482.00		162,909.00		(705,336.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,792,304.00		18,473,786.00		18,636,695.00
2. Ending Fund Balance (Sum lines C and D1)		18,473,786.00		18,636,695.00		17,931,359.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,800,000.00		3,800,000.00		3,800,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	14,673,786.00		14,836,695.00		14,131,359.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,473,786.00		18,636,695.00		17,931,359.00

Description	Object Codes	Projected Year Totals (Form 01I) (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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	14,673,786.00		14,836,695.00		14,131,359.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	3.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		14,673,789.00		14,836,695.00		14,131,359.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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%	
2. Federal Revenues	8100-8299	10,622,638.00	-12.20%	9,326,910.00	0.00%	9,326,910.00
3. Other State Revenues	8300-8599	6,768,750.00	-24.75%	5,093,628.00	0.20%	5,103,918.00
4. Other Local Revenues	8600-8799	1,842,543.00	-1.45%	1,815,903.00	2.67%	1,864,388.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	11,310,389.00	8.25%	12,242,947.00	6.37%	13,022,947.00
6. Total (Sum lines A1 thru A5c)		30,544,320.00	-6.76%	28,479,388.00	2.95%	29,318,163.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,862,050.00		7,972,905.00
b. Step & Column Adjustment				110,855.00		159,458.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,862,050.00	1.41%	7,972,905.00	2.00%	8,132,363.00
2. Classified Salaries						
a. Base Salaries				4,148,166.00		4,246,063.00
b. Step & Column Adjustment				97,897.00		106,152.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,148,166.00	2.36%	4,246,063.00	2.50%	4,352,215.00
3. Employee Benefits	3000-3999	8,743,187.00	4.53%	9,139,343.00	1.87%	9,310,607.00
4. Books and Supplies	4000-4999	2,915,746.00	-0.36%	2,905,145.00	0.49%	2,919,281.00
5. Services and Other Operating Expenditures	5000-5999	3,511,581.00	-24.24%	2,660,383.00	0.05%	2,661,772.00
6. Capital Outlay	6000-6999	493,105.00	+11.39%	436,949.00	0.00%	436,949.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,479,253.00	3.17%	1,526,085.00	2.66%	1,566,719.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	741,425.00	0.00%	741,425.00	0.00%	741,425.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,894,513.00	-0.89%	29,628,298.00	1.66%	30,121,331.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		649,807.00		(1,148,910.00)		(803,168.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		1,323,013.00		1,972,820.00		823,910.00
2. Ending Fund Balance (Sum lines C and D1)		1,972,820.00		823,910.00		20,742.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,972,820.00		823,910.00		20,742.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,972,820.00		823,910.00		20,742.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. 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	102,676,880.00	1.99%	104,722,038.00	2.66%	107,509,579.00
2. Federal Revenues	8100-8299	10,622,638.00	-12.20%	9,326,910.00	0.00%	9,326,910.00
3. Other State Revenues	8300-8599	10,149,045.00	-31.26%	6,976,516.00	0.15%	6,986,806.00
4. Other Local Revenues	8600-8799	2,838,320.00	-25.45%	2,115,903.00	2.29%	2,164,388.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		126,286,883.00	-2.49%	123,141,367.00	2.31%	125,987,683.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,189,168.00		46,840,435.00
b. Step & Column Adjustment				651,267.00		936,809.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,189,168.00	1.41%	46,840,435.00	2.00%	47,777,244.00
2. Classified Salaries						
a. Base Salaries				15,793,725.00		16,166,457.00
b. Step & Column Adjustment				372,732.00		404,162.00
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	15,793,725.00	2.36%	16,166,457.00	2.50%	16,570,619.00
3. Employee Benefits	3000-3999	37,007,921.00	6.21%	39,305,816.00	4.19%	40,953,280.00
4. Books and Supplies	4000-4999	7,711,189.00	1.63%	7,836,663.00	2.21%	8,010,092.00
5. Services and Other Operating Expenditures	5000-5999	11,338,547.00	-4.72%	10,803,231.00	2.45%	11,067,644.00
6. Capital Outlay	6000-6999	2,857,728.00	-58.21%	1,194,259.00	-8.21%	1,096,167.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,290,894.00	2.10%	2,339,085.00	1.74%	2,379,719.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(358,578.00)	0.00%	(358,578.00)	0.00%	(358,578.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	125,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		122,955,594.00	0.95%	124,127,368.00	2.71%	127,496,187.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,331,289.00		(986,001.00)		(1,508,504.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,115,317.00		20,446,606.00		19,460,605.00
2. Ending Fund Balance (Sum lines C and D1)		20,446,606.00		19,460,605.00		17,952,101.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,972,820.00		823,910.00		20,742.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,800,000.00		3,800,000.00		3,800,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	14,673,786.00		14,836,695.00		14,131,359.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,446,606.00		19,460,605.00		17,952,101.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	14,673,786.00		14,836,695.00		14,131,359.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		14,673,789.00		14,836,695.00		14,131,359.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.93%		11.95%		11.08%
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No					
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)		8,803.35		8,803.35		8,803.35
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		122,955,594.00		124,127,368.00		127,496,187.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		122,955,594.00		124,127,368.00		127,496,187.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,688,667.82		3,723,821.04		3,824,885.61
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)		3,688,667.82		3,723,821.04		3,824,885.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)	8,803.35	8,803.35	8,803.35	8,803.35	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	8,803.35	8,803.35	8,803.35	8,803.35	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	6.45	6.45	6.45	6.45	0.00	0%
b. Special Education-Special Day Class	114.17	114.17	114.17	114.17	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	6.45	6.45	6.45	6.45	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	127.07	127.07	127.07	127.07	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,930.42	8,930.42	8,930.42	8,930.42	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

First 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	(358,578.00)				
Other Sources/Uses Detail					0.00	125,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	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	358,578.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					125,000.00	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	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	358,578.00	(358,578.00)	125,000.00	125,000.00		

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,400,349.00		4,400,349.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,092,569.00		2,092,569.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,319,891.00		3,319,891.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	137,000.00		137,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	41,500.00		41,500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	9,991,309.00	0.00	9,991,309.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	9,991,309.00	0.00	9,991,309.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,400,349.00		4,400,349.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	248,562.00		248,562.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,287,217.00		2,287,217.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	133,000.00		133,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	38,500.00		38,500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	7,107,628.00	0.00	7,107,628.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	7,107,628.00	0.00	7,107,628.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,771,057.00
										8,878,685.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,800.00		6,800.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	134,114.00		134,114.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	95,259.00		95,259.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	236,173.00	0.00	236,173.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	236,173.00	0.00	236,173.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										1,771,057.00
										6,271,385.00
										8,278,615.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,237,491.11		4,237,491.11
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,957,157.72		1,957,157.72
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,899,380.68		2,899,380.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	144,816.88		144,816.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	40,178.07		40,178.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	9,279,024.46	0.00	9,279,024.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,033,824.98	0.00	0.00	0.00	0.00	0.00	0.00		2,033,824.98
TOTAL COSTS										
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,433.35		2,433.35
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,713,002.33		1,713,002.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	878,154.99		878,154.99
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	9,316.89		9,316.89
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,772.06		2,772.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,605,679.62	0.00	2,605,679.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL BEFORE OBJECT 8980										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	2,605,679.62	0.00	2,605,679.62
TOTAL COSTS										
										1,493,327.91
										1,112,351.71

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,235,057.76		4,235,057.76
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	244,155.39		244,155.39
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,021,225.69		2,021,225.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	135,499.99		135,499.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	37,406.01		37,406.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,673,344.84	0.00	6,673,344.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,033,824.98								2,033,824.98
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	6,673,344.84	0.00	6,673,344.84
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
TOTAL COSTS										
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,717.72		4,717.72
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	139,353.92		139,353.92
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	96,670.78		96,670.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	240,742.42	0.00	240,742.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	240,742.42	0.00	240,742.42
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS										
										1,493,327.91
										8,166,672.75
										5,899,846.36
										7,633,916.68

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Imperial County (BZ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
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<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Imperial County (BZ)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Imperial County (BZ)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	9,991,309.00		
b. Less: Expenditures paid from federal sources	1,112,624.00		
c. Expenditures paid from state and local sources	8,878,685.00	10,200,497.73	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		10,200,497.73	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,878,685.00	10,200,497.73	(1,321,812.73)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	9,991,309.00		
b. Less: Expenditures paid from federal sources	1,112,624.00		
c. Expenditures paid from state and local sources	8,878,685.00	10,200,497.73	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		10,200,497.73	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,878,685.00	10,200,497.73	(1,321,812.73)
d. Special education unduplicated pupil count	707.00	707.00	
e. Per capita state and local expenditures (A2c/A2d)	12,558.25	14,427.86	(1,869.61)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Imperial County (BZ)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	8,278,615.00	7,633,916.69	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,633,916.69	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,278,615.00	7,633,916.69	644,698.31

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	8,278,615.00	7,633,916.69	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,633,916.69	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,278,615.00	7,633,916.69	644,698.31
b. Special education unduplicated pupil count	707	707	
c. Per capita local expenditures (B2a/B2b)	11,709.50	10,797.62	911.88

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Cesar L. Vega
Contact Name

(760) 768-3888
Telephone Number

Asst. Superintendent of Business Services
Title

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E-mail Address

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	8,791.00	8,803.35		
Charter School	0.00	0.00		
Total ADA	8,791.00	8,803.35	0.1%	Met
1st Subsequent Year (2019-20)				
District Regular	8,803.35	8,803.35		
Charter School				
Total ADA	8,803.35	8,803.35	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	8,803.35	8,803.35		
Charter School				
Total ADA	8,803.35	8,803.35	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	8,771	9,266	
Charter School			
Total ADA/Enrollment	8,771	9,266	94.7%
Second Prior Year (2016-17)			
District Regular	8,812	9,252	
Charter School			
Total ADA/Enrollment	8,812	9,252	95.2%
First Prior Year (2017-18)			
District Regular	8,803	9,200	
Charter School	0		
Total ADA/Enrollment	8,803	9,200	95.7%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	8,803	9,245		
Charter School	0			
Total ADA/Enrollment	8,803	9,245	95.2%	Met
1st Subsequent Year (2019-20)				
District Regular	8,803	9,245		
Charter School				
Total ADA/Enrollment	8,803	9,245	95.2%	Met
2nd Subsequent Year (2020-21)				
District Regular	8,803	9,245		
Charter School				
Total ADA/Enrollment	8,803	9,245	95.2%	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)

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)	68,316,158.81	89,394,293.76	76.4%
Second Prior Year (2016-17)	73,595,345.72	91,710,801.24	80.2%
First Prior Year (2017-18)	72,092,789.81	82,073,746.89	87.8%
Historical Average Ratio:			81.5%

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	78,237,411.00	92,936,081.00	84.2%	Met
1st Subsequent Year (2019-20)	80,954,397.00	94,499,070.00	85.7%	Not Met
2nd Subsequent Year (2020-21)	83,505,958.00	97,374,856.00	85.8%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:
(required if NOT met)

The District is not meeting the minimum required due to unsettled negotiations.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	21,337,162.00	23,610,003.00	10.7%	Not Met
1st Subsequent Year (2019-20)	18,642,897.00	18,419,329.00	-1.2%	Met
2nd Subsequent Year (2020-21)	18,701,250.00	18,478,104.00	-1.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	18,010,291.00	19,049,736.00	5.8%	Not Met
1st Subsequent Year (2019-20)	18,266,780.00	18,639,894.00	2.0%	Met
2nd Subsequent Year (2020-21)	18,720,361.00	19,077,736.00	1.9%	Met

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

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

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

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

This number includes carryover from prior year that is currently budgeted.

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

This number includes carryover and unearned revenue from prior year that is currently budgeted.

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

This number includes carryover and unearned revenue from prior year that is currently budgeted.

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

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

This number includes expenditures that are funded from carryover/unearned revenue.

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

This number includes expenditures that are funded from carryover/unearned revenue.

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)	11.9%	12.0%	11.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.0%	4.0%	3.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	2,681,482.00	93,061,081.00	N/A	Met
1st Subsequent Year (2019-20)	162,909.00	94,499,070.00	N/A	Met
2nd Subsequent Year (2020-21)	(705,336.00)	97,374,856.00	0.7%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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.)	8,803	8,803	8,803
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	122,955,594.00	124,127,368.00	127,496,187.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	122,955,594.00	124,127,368.00	127,496,187.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,688,667.82	3,723,821.04	3,824,885.61
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)	3,688,667.82	3,723,821.04	3,824,885.61

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

Not, since 2018- 19 budget adoption.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in annual payments is due to the new general obligation bonds and the net pension liability.

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)

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
1,000,000.00		1,000,000.00
1,000,000.00		1,000,000.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
1,000,000.00		1,000,000.00
1,000,000.00		1,000,000.00
1,000,000.00		1,000,000.00

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

1,000,000.00		1,000,000.00
1,000,000.00		1,000,000.00
1,000,000.00		1,000,000.00

4. Comments:

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)

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)
Yes	Yes	Yes
10,493,022	10,702,884	10,916,943
100.0%	100.0%	100.0%
0.0%	2.0%	2.0%

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

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

No

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

--

Certificated (Non-management) Step and Column Adjustments

- 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
	651,267	936,809
	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
4,795,157	4,891,061	4,988,883
100.0%	100.0%	100.0%
	2.0%	2.0%

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

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

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
	372,735	404,162
	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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.

LCFF Calculator Universal Assumptions					
Calexico Unified (63099) - 2018/19 First I					11/16/2018
Summary of Funding					
	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:					
COLA & Augmentation	3.70%	2.57%	2.67%	3.42%	3.26%
Base Grant	72,269,010	74,126,824	76,102,685	78,706,165	81,273,922
Grade Span Adjustment	2,688,976	2,758,101	2,829,734	2,928,404	3,021,406
Supplemental Grant	13,642,354	13,980,755	14,353,071	14,844,431	15,328,263
Concentration Grant	13,492,438	13,808,532	14,176,263	14,661,569	15,139,441
Add-ons	192,866	192,866	192,866	192,866	192,866
Total Target	102,285,644	104,867,078	107,654,619	111,333,435	114,955,898
Transition Components:					
Target	\$ 102,285,644	\$ 104,867,078	\$ 107,654,619	\$ 111,333,435	\$ 114,955,898
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	94,751,693	102,285,663	102,285,663	102,285,663	102,285,663
Remaining Need after Gap (informational only)	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	7,533,951	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	\$ 102,285,644	\$ 104,867,078	\$ 107,654,619	\$ 111,333,435	\$ 114,955,898
Components of LCFF By Object Code					
	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 85,491,236	\$ 88,098,586	\$ 90,886,127	\$ 94,564,943	\$ 98,187,406
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	12,252,343	12,252,343	12,252,343	12,252,343	12,252,343
Local Revenue Sources:					
8021 to 8089 - Property Taxes	4,554,848	4,528,932	4,528,932	4,528,932	4,528,932
8096 - In-Lieu of Property Taxes	(12,783)	(12,783)	(12,783)	(12,783)	(12,783)
Property Taxes net of in-lieu	4,542,065	4,516,149	4,516,149	4,516,149	4,516,149
TOTAL FUNDING	\$ 102,285,644	\$ 104,867,078	\$ 107,654,619	\$ 111,333,435	\$ 114,955,898
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 102,285,644	\$ 104,867,078	\$ 107,654,619	\$ 111,333,435	\$ 114,955,898
EPA Details					
% of Adjusted Revenue Limit - Annual	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
% of Adjusted Revenue Limit - P-2	25.89000000%	25.89000000%	25.89000000%	25.89000000%	25.89000000%
EPA (for LCFF Calculation purposes)	\$ 12,252,343	\$ 12,252,343	\$ 12,252,343	\$ 12,252,343	\$ 12,252,343
8012 - EPA, Current Year Receipt					
(P-2 plus Current Year Accrual)	12,252,343	12,252,343	12,252,343	12,252,343	12,252,343
8019 - EPA, Prior Year Adjustment					
(P-A less Prior Year Accrual)	-	-	0	0	0
Accrual (from Assumptions)	-	-	-	-	-
Summary of Student Population					
	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population					
Enrollment	9,200	9,200	9,200	9,200	9,200
COE Enrollment	139	139	139	139	139
Total Enrollment	9,339	9,339	9,339	9,339	9,339
Unduplicated Pupil Count	8,379	8,379	8,379	8,379	8,379
COE Unduplicated Pupil Count	112	112	112	112	112
Total Unduplicated Pupil Count	8,491	8,491	8,491	8,491	8,491
Rolling %, Supplemental Grant	91.0000%	90.9200%	90.9200%	90.9200%	90.9200%
Rolling %, Concentration Grant	91.0000%	90.9200%	90.9200%	90.9200%	90.9200%
FUNDED ADA					
Adjusted Base Grant ADA					
Current Year					
Grades TK-3	2,508.55	2,508.55	2,508.55	2,508.55	2,508.55
Grades 4-6	1,857.25	1,857.25	1,857.25	1,857.25	1,857.25
Grades 7-8	1,405.72	1,405.72	1,405.72	1,405.72	1,405.72
Grades 9-12	3,158.90	3,158.90	3,158.90	3,158.90	3,158.90
Total Adjusted Base Grant ADA	8,930.42	8,930.42	8,930.42	8,930.42	8,930.42
Necessary Small School ADA					
Current year					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	8930.42	8930.42	8930.42	8930.42	8930.42
ACTUAL ADA (Current Year Only)					
Current Year					
Grades TK-3	2,508.55	2,508.55	2,508.55	2,508.55	2,508.55
Grades 4-6	1,857.25	1,857.25	1,857.25	1,857.25	1,857.25
Grades 7-8	1,405.72	1,405.72	1,405.72	1,405.72	1,405.72
Grades 9-12	3,158.90	3,158.90	3,158.90	3,158.90	3,158.90
Total Actual ADA	8,930.42	8,930.42	8,930.42	8,930.42	8,930.42
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-
LCAP Percentage to Increase or Improve					
Services					
	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent	\$ 27,134,792	\$ 27,789,287	\$ 28,529,334	\$ 29,506,000	\$ 30,467,704
Current year Percentage to Increase or Improve Se	36.20%	36.14%	36.14%	36.14%	36.14%

Calexico Unified (63099) - 2018/19 First Interim	43420	v19.2b	43420	v19.2b
LOCAL CONTROL FUNDING FORMULA	2018-19	2019-20	2020-21	
CALCULATE LCFF TARGET				
Unduplicated as % of Enrollment	COLA & Augmentation 3.700% 3 yr average 91.00% 91.00% 2018-19	COLA & Augmentation 2.570% 3 yr average 90.92% 90.92% 2019-20	COLA & Augmentation 2.670% 3 yr average 90.92% 90.92% 2020-21	
Grades TK-3	ADA Base Gr Span Supp Concen TARGET	ADA Base Gr Span Supp Concen TARGET	ADA Base Gr Span Supp Concen TARGET	
Grades 4-6	2,508.55 7,459 776 1,499 1,482 28,136,072	2,508.55 7,651 796 1,536 1,517 28,848,535	2,508.55 7,855 817 1,577 1,557 29,616,964	
Grades 7-8	1,857.25 7,571 1,378 1,363 19,151,409	1,857.25 7,766 1,412 1,395 19,636,598	1,857.25 7,973 1,450 1,432 20,160,005	
Grades 9-12	1,405.72 7,796 1,419 1,403 14,926,149	1,405.72 7,996 1,454 1,436 15,302,772	1,405.72 8,209 1,493 1,474 15,710,412	
Subtract NSS	3,158.90 9,034 235 1,687 1,668 39,879,148	3,158.90 9,266 241 1,729 1,707 40,886,306	3,158.90 9,513 247 1,775 1,753 41,974,371	
NSS Allowance				
TOTAL BASE	8,930.42 72,269,010 7,688,976 13,642,354 13,492,438 102,092,778	8,930.42 74,126,824 7,758,101 13,980,755 13,806,532 104,674,212	8,930.42 76,102,685 7,829,734 14,353,071 14,176,263 107,461,753	
Targeted Instructional Improvement Block Grant				
Home-to-School Transportation				
Small School District Bus Replacement Program				
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	102,285,644	104,867,078	107,654,619	
Funded Based on Target Formula (based on prior year P-2 certification)	FALSE	TRUE	TRUE	
ECONOMIC RECOVERY TARGET PAYMENT	3/4 -	100% -	100% -	
CALCULATE LCFF FLOOR				
Current year Funded ADA times Base per ADA	12-13 Rate 18-19 ADA 46,780,487	12-13 Rate 19-20 ADA 46,780,487	12-13 Rate 20-21 ADA 46,780,487	
Current year Funded ADA times Other RL per ADA	5,238.33 8,930.42 544,130	5,238.33 8,930.42 544,130	5,238.33 8,930.42 544,130	
Necessary Small School Allowance at 12-13 rates	60.93 8,930.42 544,130	60.93 8,930.42 544,130	60.93 8,930.42 544,130	
2012-13 Categoricals				
Floor Adjustments	10,592,130	10,592,130	10,592,130	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				
Less Fair Share Reduction				
Non-CDE certified New Charter: District PY rate * cy ADA				
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	\$ 4,124.66 8,930.42 36,834,946	\$ 4,968.29 8,930.42 44,368,916	\$ 4,968.29 8,930.42 44,368,916	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	94,751,693	102,285,663	102,285,663	
CALCULATE LCFF PHASE-IN ENTITLEMENT				
LOCAL CONTROL FUNDING FORMULA TARGET	2018-19 102,285,644	2019-20 104,867,078	2020-21 107,654,619	
LOCAL CONTROL FUNDING FORMULA FLOOR	94,751,693	102,285,663	102,285,663	
LCFF Need (LCFF Target less LCFF Floor, if positive)	7,533,951			
Current Year Gap Funding	100.00% 7,533,951	100.00%	100.00%	
ECONOMIC RECOVERY PAYMENT				
Miscellaneous Adjustments				
LCFF Entitlement before Minimum State Aid provision	102,285,644	104,867,078	107,654,619	
CALCULATE STATE AID				
Transition Entitlement	102,285,644	104,867,078	107,654,619	
Local Revenue (including RDA)	(4,542,065)	(4,516,149)	(4,516,149)	
Gross State Aid	97,743,579	100,350,929	103,138,470	
CALCULATE MINIMUM STATE AID				
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate 18-19 ADA N/A	12-13 Rate 19-20 ADA N/A	12-13 Rate 20-21 ADA N/A	
2012-13 NSS Allowance (deficit)	5,299.26 8,930.42 47,324,617	5,299.26 8,930.42 47,324,617	5,299.26 8,930.42 47,324,617	
Minimum State Aid Adjustments				
Less Current Year Property Taxes/In Lieu	(4,542,065)	(4,516,149)	(4,516,149)	
Subtotal State Aid for Historical RL/Charter General BG	42,782,552	42,808,468	42,808,468	
Categorical funding from 2012-13	10,592,130	10,592,130	10,592,130	
Charter Categorical Block Grant adjusted for ADA				
Minimum State Aid Guarantee	53,374,682	53,400,598	53,400,598	
CHARTER SCHOOL MINIMUM STATE AID OFFSET				
Local Control Funding Formula Floor plus Funded Gap				
Minimum State Aid plus Property Taxes including RDA				
Offset				
Minimum State Aid Prior to Offset				
Total Minimum State Aid with Offset				
TOTAL STATE AID	97,743,579	100,350,929	103,138,470	
Additional State Aid (Additional SA)				
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	102,285,644	104,867,078	107,654,619	
CHANGE OVER PRIOR YEAR	7.86% 7,453,171	2.52% 2,581,434	2.66% 2,787,541	
LCFF Entitlement PER ADA	11,454	11,743	12,055	
PER ADA CHANGE OVER PRIOR YEAR	7.96% 845	2.52% 289	2.66% 312	
BASIC AID STATUS (school districts only)	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES				
State Aid	Increase 2018-19 97,743,579	Increase 2019-20 100,350,929	Increase 2020-21 103,138,470	
Property Taxes net of in-lieu	8.67% 7,797,281 (344,110) 4,542,065	2.67% 2,607,350 (25,916) 4,516,149	2.78% 2,787,541 - 4,516,149	
Charter In-Lieu Taxes	-0.04% (344,110)	-0.57% (25,916)	0.00% -	
LCFF pre COE, Choice, Supp	7.86% 7,453,171 102,285,644	2.52% 2,581,434 104,867,078	2.66% 2,787,541 107,654,619	

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2018-2019

LEA: Calexico Unified

User ID: monicav@cusdk12.org

View: SNAPSHOT

School Type: ALL

Create Date: 11/28/2018 4:04:48 PM

School: ALL

Print Date: 11/29/2018 3:40:37 PM

Non-Charter School(s)

			Free/Reduced Meal Eligibility Counts Based On:							
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
1332154	Aurora High (Continuation)	164	154	0	5	12	107	157	128	160
6106975	Blanche Charles Elementary	443	406	1	70	27	241	410	287	423
1332204	Calexico High	3031	2477	12	65	225	1344	2519	1560	2667
0113985	Cesar Chavez Elementary	872	584	7	6	19	284	590	528	729
6008346	Dool Elementary	663	623	2	118	60	395	630	545	646
0112318	Enrique Camarena Jr. High	695	530	2	65	60	289	537	319	570
6008361	Jefferson Elementary	791	676	8	8	61	420	689	629	746
6099485	Kennedy Gardens Elementary	548	489	6	91	27	328	499	425	529
6008387	Mains Elementary	522	493	2	7	52	286	498	433	513
6008379	Rockwood Elementary	684	659	5	53	59	429	662	591	675
6111587	William Moreno Junior High	832	765	4	9	88	445	773	520	802
TOTAL - Selected Schools		9245	7856	49	497	690	4568	7964	5965	8460

Charter School(s)

			Free/Reduced Meal Eligibility Counts Based On:							
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.

CALEXICO UNIFIED SCHOOL DISTRICT - PROJECTED CASH FLOW DETAIL

FISCAL YEAR: FY18-19 First Interim

Complete

BEGINNING CASH				20,018,385.00	20,072,121.65	14,613,952.59	16,889,988.66	19,409,968.26	17,990,539.55	22,890,040.47	22,581,354.74	21,244,566.56	23,277,074.01	22,840,350.62	21,057,275.57	FISCAL YEAR TOTALS	ACCRUALS
RES	OBJ	MGMT		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		

RECEIPTS

State Aid - LCFF	0000	8011		85,491,236.00	4,227,161.00	4,227,161.00	7,608,891.00	7,608,891.00	7,608,891.00	7,608,891.00	7,608,891.00	7,608,891.00	7,608,891.00	7,608,891.00	8,556,605.00	85,491,236.00	0.00	
EPA Account	1400	8012		12,252,343.00	0.00	0.00	3,331,904.00	0.00	0.00	3,331,904.00	0.00	0.00	3,331,904.00	0.00	2,256,631.00	12,252,343.00	0.00	
State Aid - Prior Year	0000	8019			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Community Redevelopment	0000	8047		588,108.00	0.00	0.00	0.00	0.00	0.00	588,108.00	0.00	0.00	0.00	0.00	0.00	588,108.00	0.00	
Local Property Taxes	0000	8077		4,528,932.00	0.00	0.00	0.00	527,434.15	0.00	1,866,568.60	0.00	37,047.82	0.00	1,472,861.71	95,019.72	510,000.00	4,528,932.00	
Other Non Revenue	0000	8077		(183,739.00)	0.00	0.40	0.00	0.00	0.00	(183,739.00)	0.00	0.00	0.00	0.00	0.00	(187,148.00)	3,409.00	
TOTAL REVENUE LIMIT SOURCES 8010-8099				102,678,860.00	4,227,161.00	4,226,374.00	10,939,222.00	8,135,276.15	7,608,891.00	12,643,624.60	9,196,999.00	7,645,938.82	10,940,795.00	9,081,752.71	7,703,910.72	11,323,526.00	102,673,471.00	3,409.00

Special Education-IDEA	3310	8181		1,107,624.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,107,624.00	0.00
Migrant Education	3060	8285		793,906.00	0.0%	0.0%	0.0%	0.0%	0.0%	23.9%	0.0%	15.1%	0.0%	17.6%	31.5%	88.5%	11.2%	0.0%
					0.00	0.00	0.00	0.00	0.00	189,581.11	0.00	120,229.65	0.00	142,360.33	252,730.91	704,902.00	89,004.00	0.00
Migrant Education-SUMMER	3061	8285		93,274.00	0.0%	0.0%	0.0%	0.0%	0.0%	40.3%	0.0%	15.4%	0.0%	0.0%	26.5%	94.6%	5.4%	0.0%
					0.00	0.00	0.00	0.00	0.00	45,903.80	0.00	15,310.00	0.00	0.00	26,912.00	88,205.80	5,068.20	0.00
Migrant	3110	8285		23,903.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,903.00	0.00
Title I, Part A	3010	8290		5,926,620.00	0.0%	0.0%	0.0%	15.7%	0.0%	16.4%	0.0%	13.0%	0.0%	11.5%	0.0%	30.5%	87.6%	12.4%
					0.00	0.00	0.00	932,454.93	0.00	973,186.00	0.00	769,106.00	0.00	706,574.00	0.00	1,810,000.00	5,191,320.93	735,289.07
Gear Up	5810	8290		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Carl Perkins	3550	8290		118,407.00	0.0%	0.0%	0.0%	0.0%	0.0%	13.0%	0.0%	0.0%	21.5%	0.0%	25.5%	60.0%	40.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	15,450.00	0.00	0.00	25,430.00	0.00	30,210.00	\$ 71,090.00	\$ 47,317.00	0.00
Title II, Part A	4035	8290		524,015.00	0.0%	0.0%	0.0%	2.1%	0.0%	0.0%	49.7%	0.0%	0.0%	40.5%	0.0%	92.2%	7.8%	0.0%
					0.00	0.00	0.00	10,746.84	0.00	0.00	260,250.00	0.00	0.00	212,340.00	0.00	483,336.84	40,678.16	0.00
ASSETS	4124	8290		420,000.00	0.0%	0.0%	0.0%	25.0%	0.0%	25.0%	0.0%	0.0%	0.0%	0.0%	25.0%	0.0%	75.0%	25.0%
					0.00	0.00	0.00	105,000.00	0.00	105,000.00	0.00	0.00	0.00	0.00	105,000.00	0.00	315,000.00	105,000.00
TITLE III-IMMIGRANT	4201	8290		56,241.00	0.0%	0.0%	0.0%	64.6%	0.0%	0.0%	16.6%	0.0%	0.0%	0.0%	0.0%	81.2%	18.8%	0.0%
					0.00	0.00	0.00	36,304.66	0.00	0.00	9,380.00	0.00	0.00	0.00	0.00	45,684.66	10,576.34	0.00
Student Support	4127	8290		302,654.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302,654.00	302,654.00	0.00	0.00
Title III, LEP	4203	8290		949,422.00	0.0%	0.0%	0.0%	0.0%	31.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	31.2%	68.8%	0.0%
					0.00	0.00	0.00	0.00	296,266.00	0.00	0.00	0.00	0.00	0.00	0.00	296,266.00	653,156.00	0.00
Medi-Cal Billing Option	5640	8290		306,572.00	0.0%	5.6%	0.0%	3.8%	0.5%	0.4%	6.8%	8.8%	0.0%	0.0%	5.3%	38.7%	61.3%	0.0%
					0.00	17,046.66	0.00	11,626.21	1,650.78	1,218.24	20,786.64	20,910.00	0.00	0.00	16,221.91	23,210.00	116,660.84	187,891.36
TOTAL FEDERAL 6100-8289				10,622,638.00	0.00	17,046.66	0.00	1,096,132.64	207,948.78	1,094,854.24	525,961.56	796,016.00	867,543.65	212,340.00	263,562.24	2,445,716.91	7,617,140.87	3,006,497.13
	RES	OBJ	MGMT	0.00	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
				0.00	0.00													

RECEIPTS (CONT'D)

Mandated Cost Reimbursements	0000	8550		2,031,714.00	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%	25.0%	0.0%	0.0%	25.0%	25.0%	0.0%	100.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	507,928.50	507,928.50	0.00	0.00	507,928.50	507,928.50	0.00	2,031,714.00	0.00
Lottery	1100	8580		1,348,581.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	37.7%	31.2%	0.0%	0.0%	19.3%	86.2%	11.8%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	508,350.00	420,420.00	0.00	0.00	260,320.00	1,189,090.00	159,491.00	0.00
Lottery	6300	8560		473,000.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.1%	0.0%	0.0%	4.3%	0.0%	60.8%	39.2%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	42,808.00	0.00	0.00	20,230.00	0.00	287,598.00	185,402.00	0.00
All Other State Revenues	0000	8590		6.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASES	5010	8590		1,136,378.00	0.0%	0.0%	0.0%	65.0%	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%	0.0%	90.0%	10.0%	0.0%
					0.00	0.00	0.00	738,645.44	0.00	0.00	284,094.40	0.00	0.00	0.00	0.00	1,022,738.84	113,638.16	0.00
Special Ed-Mental Health	6512	8590		375,700.00	0.0%	0.0%	0.0%	73.5%	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.1%	24.9%	0.0%
					0.00	0.00	0.00	276,218.07	6,213.26	0.00	0.00	0.00	0.00	0.00	0.00	282,229.33	93,470.67	0.00
Emergency Repair-William	6225	8590		660,659.00	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
					0.00	660,659.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 660,659.82	0.00	0.00
CTE Incentive Grant Program	6367	8590		914,118.00	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
					0.00	0.00	0.00	0.00	\$ 914,117.77	0.00	0.00	0.00	0.00	0.00	0.00	\$ 914,117.77	0.00	0.00
Ag Vocational Incentive Grant	7010	8590		9,432.00	0.00%	0.00%	0.00%	0.00%	0.00%	74.59%	0.00%	0.00%	0.00%	0.00%	25.41%	100.00%	0.00%	0.00%
					0.00	0.00	0.00	0.00	0.00	7,035.00	0.00	0.00	0.00	0.00	2,397.00	9,432.00	0.00	0.00
Supplementary P	7370	8590		110,000.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	25.00%	0.00%
					0.00	0.00	0.00	0.00	0.00	0.00	82,500.00	0.00	0.00	0.00	0.00	82,500.00	27,500.00	0.00
Ag Vocational Incentive Grant	7690	8590		3,069,462.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,069,462.00	3,069,462.00	0.00%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				10,149,045.00	0.00	660,659.82	0.00	1,014,661.51	920,131.03	514,963.50	1,425,680.90	420,420.00	0.00	528,156.50	510,325.50	3,574,342.00	9,569,542.78	579,501.83

RECEIPTS (CONT'D)

DISBURSEMENTS

NET INCOME		3,331,289.00	3,160,084.38	(3,119,871.87)	1,905,121.55	988,312.02	(936,743.23)	4,899,509.92	(909,685.73)	(1,336,286.18)	1,982,607.45	(388,723.39)	(1,783,075.05)	1,762,355.91
OBJ	0.00 0.00	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL

PRIOR YEAR (ASSETS)

PRIOR YEAR (LIABILITIES)

Accounts Payable Tax Liability	9503	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	9509	6,004,663.01	(2,441,915.48)	(2,450,913.14)	370,914.52	(71,236.58)	254,220.41	0.00	0.00	0.00	0.00	0.00	11,361,596.26
Accounts Payable	9510	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health & Welfare Holding	9524	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unemployment Holding	9525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workers' Comp Holding	9526	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	117,246.03	0.00	(124,492.90)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	351,738.09
Deferred Revenue	9950	918,967.61	0.00	0.00	0.00	(1,940.64)	(914,117.77)	0.00	0.00	0.00	0.00	0.00	1,832,135.22
Reservations	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR		20,013,073.66	(3,112,547.73)	(2,338,599.19)	370,914.52	1,531,667.58	(662,665.48)	0.00	0.00	0.00	0.00	0.00	0.00

ENDING CASH	20,446,606.66	\$ 20,072,121.65	\$ 14,613,952.59	\$ 16,889,968.66	\$ 19,409,968.26	\$ 17,990,539.55	\$ 22,890,040.47	\$ 22,581,354.74	\$ 21,244,566.56	\$ 23,227,074.01	\$ 22,840,350.62	\$ 21,657,275.57	\$ 22,819,631.48
	ESCAPE BALANCE	\$ 20,072,121.65	14,613,952.59	16,889,968.66	19,409,968.26								
	DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ 17,990,539.55	\$ 22,890,040.47	\$ 22,581,354.74	\$ 21,244,566.56	\$ 23,227,074.01	\$ 22,840,350.62	\$ 21,657,275.57	\$ 22,819,631.48

THE "BOTTOM LINE" SUMMARY	
Beginning Fund Balance July 1st	20,013,073.66
Change In Fund Balance	3,331,289.00
Estimated Fund Balance June 30th	23,344,362.66

ASSET & LIABILITY SUMMARY AT YEAR-END:	
Cash @ 6/30	22,819,631.48
Accounts Receivable @ 6/30	4,268,777.06
Accounts Payable @ 6/30	(8,165,695.25)
Other Assets/cash in bank/Stores @ 6/30	(164,437.42)
Revolving Cash @ 6/30	(20,000.00)
Interfund / TRANS Cash Borrowing	8.88
Ending Fund Balance @ 6/30	18,738,272.87

SACSALL FORM 01 (MANUALLY ENTER)	
Beginning Fund Balance July 1st (Sect F, 1 (a))	17,115,317.00
Net Increase (Decrease) in Fund (Section E)	3,331,289.00
Ending Fund Balance, June 30th	20,446,606.00

***Will be off due to rounding in SACS, less than one dollar.