



SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2018-19 Second Interim

James J. Brescia, Ed.D
County Superintendent of Schools

Sheldon K. Smith, Ed.D
Assistant Superintendent,
Business Services

Melissa Abbey
Director of Fiscal Services

County Board of Education:

Paul Madonna, President

George Galvan

Diane A. Jones

Juan Olivarria

Joel Peterson



TO: James Brescia, Ed.D, County Superintendent of Schools

FROM: Sheldon K. Smith, E.D, Assistant Superintendent of Business Services
Melissa Abbey, Director of Fiscal Services

DATE: March 07, 2019

RE: 2018-19 Second Interim Budget Narrative

BUDGET PRINCIPLES

The Second Interim Budget Report for the 2018-19 fiscal years is presented for the County Board of Education's review and approval. The Second Interim Report reflects the most current assumptions based on the Local Control Funding Formula (LCFF) and SLOCOE's Local Control Accountability Plan (LCAP), and includes the county's financial position and projections as of January 31, 2019.

This budget is presented in the Standardized Account Code Structure (SACS) format utilizing the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and that unrestricted carryover is not allowed.
- To the best extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

Summaries of 2018-19 Second Interim are as follows:

- Page 2 2018-19 Second Interim-All Funds
- Page 3 Comparison between 2018-19 First Interim and Second Interim
- Page 4 Multi-Year Projection Summary for 2018-19 Second Interim

2018-19 SECOND INTERIM-ALL FUNDS

The total 2018-19 Second Interim revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 08 SELPA)	8,361,252	36,384,786	37,140,674	7,605,364
Form 10-Special Education Pass-Throuh-Fund	-	13,690,104	13,690,104	-
Form 12-Child Development Fund	10,432	1,101,817	1,112,249	-
Form 13-Cafeteria Special Revenue Fund	-	203,782	203,782	-
Form 16-Forest Reserve Fund	-	-	.	-
Form 17-Special Reserve Fund (Non-Capital Outlay)	487,480	5,000	40,529	451,951
Form 20-Special Reserve Fund (Postemployment Benefits)	1,411,594	18,000	346,304	1,083,290
Form 40-Special Reserve Fund (Capital Outlay Projects)	815,731	70,000	587,040	298,691
Totals	11,086,489	51,473,489	53,120,682	9,439,296

San Luis Obispo County Office of Education
Comparison Between 2018-19 First Interim and Second Interim

	2018-19 1st Interim			2018-19 2nd Interim Budget			Change		Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted
A. Revenues										
1) LCFF Sources	6,604,787	362,574	6,967,361	12,138,714	365,215	12,503,929	5,533,927	2,641	5,536,568	84%
2) Federal Revenue	-	4,062,057	4,062,057	-	4,098,023	4,098,023	-	35,966	35,966	0%
3) Other State Revenue	1,077,662	5,637,771	6,715,433	4,042,875	6,447,502	10,490,377	2,965,213	809,731	3,774,944	275%
4) Other Local Revenue	3,119,538	5,828,119	8,947,657	3,366,341	5,529,283	8,895,624	246,803	<298,836>	<52,033>	8%
5) TOTAL REVENUES	10,801,987	15,890,521	26,692,508	19,547,930	16,440,023	35,987,953	8,745,943	549,502	9,295,445	81%
B. Expenditures										
1) Certificated Salaries	1,180,968	3,958,523	5,139,491	1,279,114	3,965,604	5,244,718	98,146	7,081	105,227	8%
2) Classified Salaries	4,230,942	2,392,685	6,623,627	4,349,497	2,351,977	6,701,474	118,555	<40,708>	77,847	3%
3) Employee Benefits	2,157,081	2,979,355	5,136,436	2,182,353	2,942,471	5,124,824	25,272	<36,884>	<11,612>	1%
4) Books and Supplies	447,734	503,689	951,423	469,499	565,244	1,034,743	21,765	61,555	83,320	5%
5) Services & Other Operating Expenses	3,291,916	6,173,470	9,465,386	6,442,316	6,319,659	12,761,975	3,150,400	146,189	3,296,589	96%
6) Capital Outlay	24,967	707,540	732,507	24,967	777,968	802,935	-	70,428	70,428	0%
7) Other Outgo	-	437,295	437,295	4,723,275	446,820	5,170,095	4,723,275	9,525	4,732,800	0%
8) Indirect Costs	<1,376,208>	1,284,062	(92,146)	<1,524,539>	1,432,192	<92,347>	<148,331>	148,130	<201>	11%
9) Other Adjustments	-	-	-	-	-	-	-	-	-	0%
9) TOTAL EXPENDITURES	9,957,400	18,436,619	28,394,019	17,946,482	18,801,935	36,748,417	7,989,082	365,316	8,354,398	80%
C. Excess (Deficiency) of Revenues over Expenditures before										
Other Financing Sources and Uses (A5 - B9)	844,587	<2,546,098>	<1,701,511>	1,601,448	<2,361,912>	<760,464>	756,861	184,186	941,047	90%
D. Other Financing Sources/Uses										
1) Transfers In	396,833	-	396,833	396,833	-	396,833	-	-	-	0%
2) Transfers Out	<333,950>	<60,000>	<393,950>	<332,258>	<60,000>	<392,258>	1,692	-	1,692	-1%
3) Contributions	<1,366,482>	1,366,482	-	<1,403,022>	1,403,022	-	<36,540>	36,540	-	3%
4) Total Finances & Uses	<1,303,599>	1,306,482	2,883	<1,338,447>	1,343,022	4,575	<38,232>	36,540	<1,692>	3%
E. Net Increase (Decrease) in Fund Balance										
	<459,012>	<1,239,616>	<1,698,628>	263,001	<1,018,890>	<755,889>	718,629	220,726	939,355	-157%
F. Fund Balance										
1) Beginning Fund Balance	6,384,541	1,976,711	8,361,252	6,384,541	1,976,711	8,361,252	-	-	-	0%
2) Ending Fund Balance	5,925,529	737,095	6,662,624	6,647,542	957,821	7,605,363	722,013	220,726	942,739	12%
2a) Revolving Cash	25,725	-	25,725	25,725	-	25,725	-	-	-	0%
2d) Assigned: Excess Property Taxes	4,723,275	-	4,723,275	5,476,764	-	5,476,764	753,489	-	753,489	16%
2d) Other Assignments	4,431	-	4,431	4,431	-	4,431	-	-	-	0%
2f) Reserves:	-	-	-	-	-	-	-	-	-	-
Fund 01	1,172,098	-	1,172,098	1,140,622	-	1,140,622	<31,476>	-	<31,476>	-3%
Fund 17	195,000	-	195,000	195,000	-	195,000	-	-	-	0%
Reserve Percent	4.75%	-	-	3.60%	-	-	-1.15%	-	-	-

San Luis Obispo County Office of Education
Multi-Year Projection Summary For 2018-19 Second Interim

	2018-19 1st Interim Budget			2018-19 2nd Interim Budget			2019-20 Projected Budget			2020-21 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFF Sources	6,604,787	362,574	6,967,361	12,138,714	365,215	12,503,929	12,147,478	365,215	12,512,693	12,146,516	365,215	12,511,731
2) Federal Revenue	-	4,062,057	4,062,057	-	4,098,023	4,098,023	-	3,985,728	3,985,728	-	3,985,728	3,985,728
3) Other State Revenue	1,077,662	5,637,771	6,715,433	4,042,875	6,447,502	10,490,377	1,147,942	6,100,000	7,247,942	1,180,800	6,313,057	7,493,857
4) Other Local Revenue	3,119,538	5,828,119	8,947,657	3,366,341	5,529,283	8,895,624	3,191,236	5,599,000	8,790,236	3,320,198	5,700,000	9,020,198
5) TOTAL REVENUES	10,801,987	15,890,521	26,692,508	19,547,930	16,440,023	35,987,953	16,486,656	16,049,943	32,536,599	16,647,514	16,364,000	33,011,514
B. Expenditures												
1) Certificated Salaries	1,180,968	3,958,523	5,139,491	1,279,114	3,965,604	5,244,718	1,240,578	4,063,968	5,304,546	1,278,578	4,165,283	5,443,861
2) Classified Salaries	4,230,942	2,392,685	6,623,627	4,349,497	2,351,977	6,701,474	4,398,997	2,422,536	6,821,533	4,530,967	2,495,212	7,026,179
3) Employee Benefits	2,157,081	2,979,355	5,136,436	2,182,353	2,942,471	5,124,824	2,332,936	3,148,840	5,481,776	2,453,802	3,311,711	5,765,513
4) Books and Supplies	447,734	503,689	951,423	469,499	565,244	1,034,743	484,429	641,058	1,125,487	499,204	595,552	1,094,756
5) Services & Other Operating Expenses	3,291,916	6,173,470	9,465,386	6,442,316	6,319,659	12,761,975	3,725,000	5,132,963	8,857,963	3,775,000	5,150,496	8,925,496
6) Capital Outlay	24,967	707,540	732,507	24,967	777,968	802,935	25,000	300,000	325,000	25,000	275,000	300,000
7) Other Outgo	-	437,295	437,295	4,723,275	446,820	5,170,095	5,476,764	425,820	5,902,584	4,540,816	425,820	4,966,636
8) Indirect Costs	<1,376,208>	1,284,062	(92,146)	<1,524,539>	1,432,192	<92,347>	<1,498,734>	1,406,387	<92,347>	<1,498,734>	1,406,387	<92,347>
9) Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
9) TOTAL EXPENDITURES	9,957,400	18,436,619	28,394,019	17,946,482	18,801,935	36,748,417	16,184,970	17,541,572	33,726,542	15,604,633	17,825,461	33,430,094
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	844,587.00	<2,546,098>	<1,701,511>	1,601,448	<2,361,912>	<760,464>	301,686	<1,491,629>	<1,189,943>	1,042,881	<1,461,461>	<418,580>
D. Other Financing Sources/Uses												
1) Transfers In	396,833	-	396,833	396,833	-	396,833	396,833	-	396,833	396,833	-	396,833
2) Transfers Out	<333,950>	<60,000>	<393,950>	<332,258>	<60,000>	<392,258>	<300,000>	<60,000>	<360,000>	<200,000>	<60,000>	<260,000>
3) Contributions	<1,366,482>	1,366,482	-	<1,403,022>	1,403,022	-	<1,460,000>	1,460,000	-	<1,518,400>	1,518,400	-
4) Total Finances & Uses	<1,303,599>	1,306,482	2,883	<1,338,447>	1,343,022	4,575	(1,363,167)	1,400,000	36,833	<1,321,567>	1,438,400	136,833
E. Net Increase (Decrease) in Fund Balance	<459,012>	<1,239,616>	<1,698,628>	263,001	<1,018,890>	<755,889>	<1,061,481>	<91,629>	(1,153,110)	<278,686>	<3,061>	(281,747)
F. Fund Balance												
1) Beginning Fund Balance	6,384,541	1,976,711	8,361,252	6,384,541	1,976,711	8,361,252	6,647,542	957,821	7,605,363	5,586,061	866,192	6,452,253
2) Ending Fund Balance	5,925,529	737,095	6,662,624	6,647,542	957,821	7,605,363	5,586,061	866,192	6,452,253	5,307,375	863,131	6,170,506
2a) Revolving Cash	25,725	-	25,725	25,725	-	25,725	25,725	-	25,725	25,725	-	25,725
2d) Assigned: Excess Property Taxes	4,723,275	-	4,723,275	5,476,764	-	5,476,764	4,540,816	-	4,540,816	4,439,350	-	4,439,350
2d) Assigned: All Other Assignments	4,431	-	4,431	4,431	-	4,431	-	-	-	-	-	-
Components of FB	-	-	-	-	-	-	-	-	-	-	-	-
2f) Reserves:												
Fund 01	1,172,098	-	1,172,098	1,140,622	-	1,140,622	1,019,520	-	1,019,520	842,300	-	842,300
Fund 17	195,000	-	195,000	195,000	-	195,000	195,000	-	195,000	195,000	-	195,000
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Percent	4.75%	-	-	3.60%	-	-	3.56%	-	-	3.08%	-	-

GENERAL FUND REVENUES, 2018-19 SECOND INTERIM

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices (*see Attachment A*). The formula is two-part with funding for constitutional oversight responsibilities as well as instructional activities. The first part of the formula addresses county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at 2.71% for 2018-19. County-wide attendance is projected at **32,683.20**. LCFF calculations for the 2018-19 County Operations Grant is **\$4,261,603**.

The second part of the funding formula is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, and/or foster youth.

Attendance in County Community Schools has continued to decline even though enrollment has stabilized. 2018-19 funded P3 ADA is projected **62.00** ADA, a decrease of <8.09> ADA from First Interim. ADA projections will continue to be revised based on current enrollment and monthly attendance reports. LCFF calculations for the 2018-19 Community School Grant is **\$1,040,505**. Juvenile Court School ADA projections remain at a projected **20.00** ADA. LCFF calculations for the 2018-19 Juvenile Court School Grant is **\$363,603**.

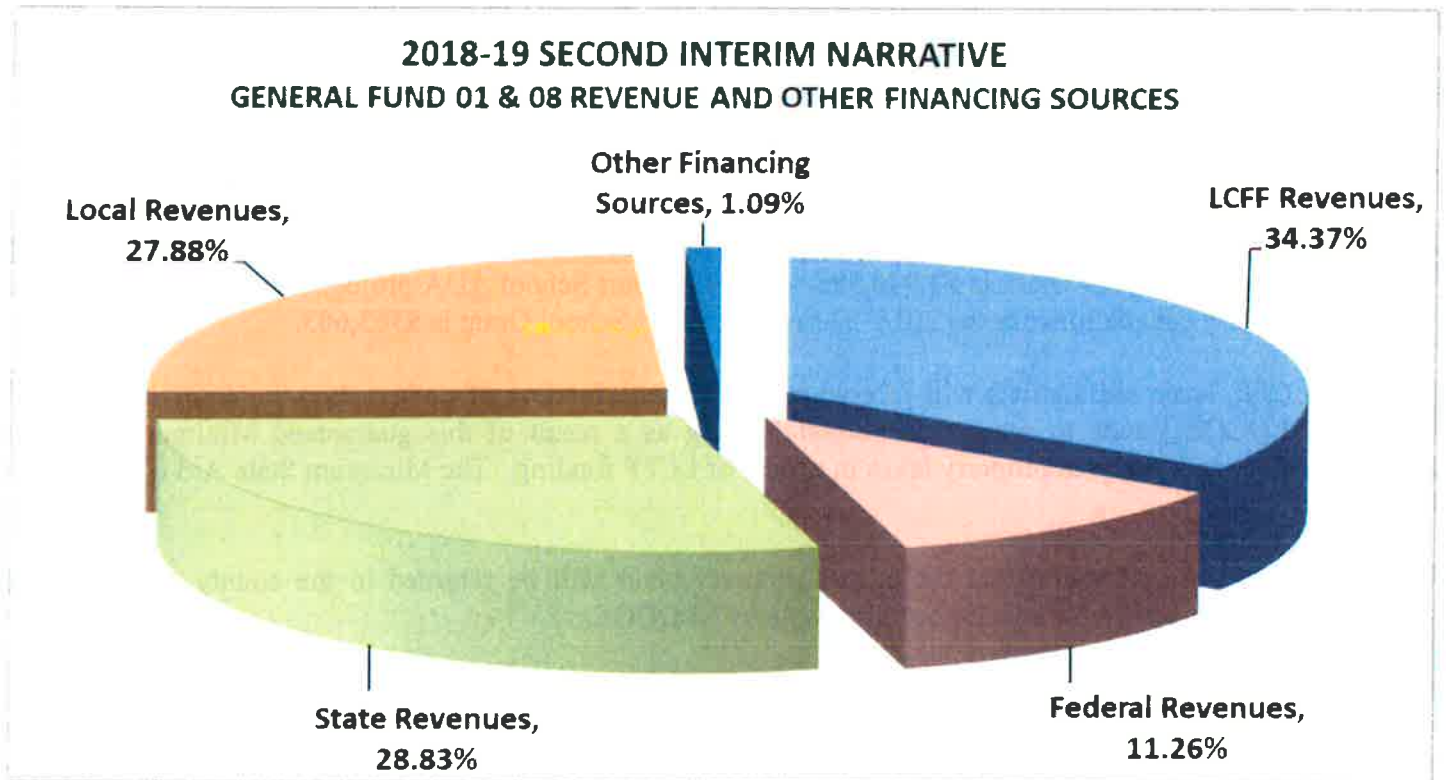
Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at \$816,785.

The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not spendable by SLOCOE.

Estimated 2018-19 excess property tax funds in the amount of **\$5,476,764** have been reserved in the fund balance and will be budgeted as an expenditure item in object 7299 in the subsequent year. The prior year excess property amount for 2017-18 is **\$4,723,275** and is expensed in object 7299 as of the 2018-19 Second Interim.

SLOCOE categorizes its General Fund revenue into five sources:

1. LCFF- consists of a mix of State and local revenue
2. Federal Revenue - most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Trustees.
3. Other State Revenue - includes lottery, special education mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes.
4. Other Local Revenue - includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, and other miscellaneous local income.
5. Inter-fund Transfers In/Other Sources - Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment.



Other 2018-19 Revenue Highlights are as follows:

- 2018-19 Property Tax revenue was increased based on the County Treasury P-1 projections; Property Tax transfers to Special Education and Excess Property Tax projections were adjusted to reflect the tax revenue increase
- Federal Revenues were increased to reflect current grant awards
- Unrestricted State Revenues were increased to reflect the new Local Solutions Grant in the amount of \$2,990,609; Restricted State Revenues were increased by \$700,000 to reflect a new CTE grant, as well as miscellaneous adjustments to other state revenues based on current entitlements and grant awards.
- Unrestricted Other Local Revenues were adjusted to reflect revenue increases from use of facilities, interagency fees and contracts, and other miscellaneous revenue sources
- Special Education Restricted Local Revenues were decreased to reflect current contract adjustments with school districts.
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are as follows:
 - Alternative Education (*Includes Special Education*) 197,737.00
 - Alternative Education Transportation & Custodial 316,905.00
 - Education Technology Center (ETC) 69,838.00
 - Rancho El Chorro (REC) 11,375.00
 - Routine Restricted Maintenance (*Includes Alt. Ed & REC*) 430,601.00
 - Redevelopment Funds (*Received as unrestricted dollars*) 438,738.00

GENERAL FUND EXPENDITURES, 2018-19 SECOND INTERIM

The majority of General Fund expenditures are committed to salaries and benefits for employees of SLOCOE.

Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the California Commission on Teacher Credentialing.

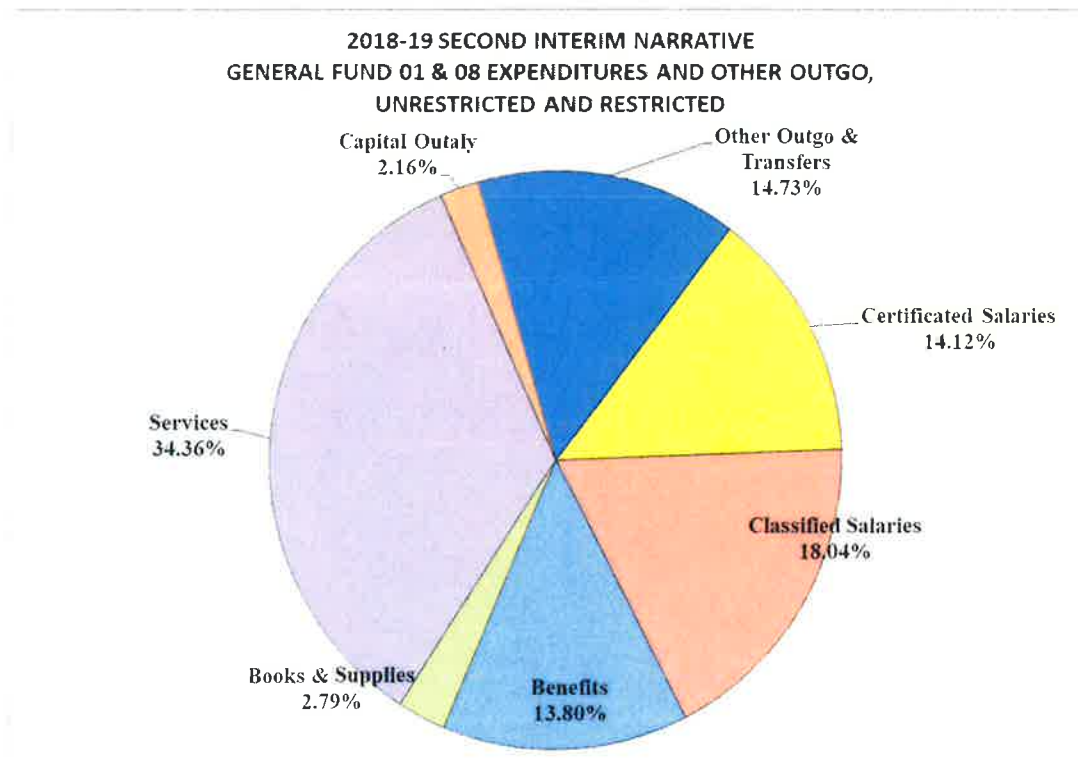
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

Administrative employees include principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

Employees are tracked by Full Time Equivalent (FTE) rather than by the number of actual employees. FTE is the ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

Services and other operating expenses include such expenditures as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.



Other 2018-19 Expenditure Highlights are as follows:

- Expenditures were revised to reflect the most current projections for certificated and classified salary and benefits and include all negotiated and/or projected salary increases.
 - Unrestricted Certificated Management salaries and benefits were increased to reflect one-time expenses to provide external support to school districts within the county
 - Unrestricted Classified salaries and benefits were increased to reflect one-time expenses to provide external support to school districts within the county, as well as other miscellaneous increases to cover staffing shortages due to attrition
 - Restricted Classified salaries and benefits were decreased in Migrant, Special Education Programs, and other grants to reflect current staffing and programmatic needs
- Unrestricted expenditures for Books and Supplies were increased to reflect current department and program needs. Restricted expenditures were increased to reflect budget adjustments in restricted grants such as Special Education, CTE, and other programs
- Services and Other Operating expenditures were adjusted as follows:
 - Restricted Sub agreements were increased to reflect changes in Migrant Education and Homeless/Foster grants
 - Unrestricted travel and mileage increased approximately \$13,000. Restricted travel decreased \$872
 - Unrestricted and Restricted dues increased about \$11,000
 - Unrestricted Utility and housekeeping expenditures increased \$86,000 to reflect costs for Special Education classrooms not reimbursable under the SELPA fiscal allocation plan.
 - Rental agreements and repairs were adjusted in unrestricted and restricted programs to reflect current contracts, repairs, and copier leases.
 - Direct Cost Transfers were adjusted in unrestricted and restricted programs to reflect transfers of costs within SLOCOE.
 - Unrestricted Professional consulting contracts were increased to reflect the Local Assistance grant. Restricted contracts and consulting agreements were adjusted based on grant allowable costs and grant awards.
 - Unrestricted and Restricted Communications expenditures were adjusted slightly to reflect current expenditures.
- Capital Outlay was adjusted to reflect increased equipment and capital outlay needs.
- Indirect Costs were adjusted to reflect new grants and adjustments in allocations.

Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step & column movement for staff and includes all negotiated salary settlements through June 30, 2018.

Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the fiscal year ending June 30, 2016. Based on the results of this study, SLOCOE continues to use a combination of “pay-as-you-go” and interest income to finance the obligation. The recent increases in health and welfare serve as a reminder that this plan depends on stable interest rates and medical costs.

Current Year “pay-as-you-go” unrestricted expenditures will be offset by an interfund transfer from Fund 20 at the end of the fiscal year estimated at \$328,304.

STRS On-Behalf Payments

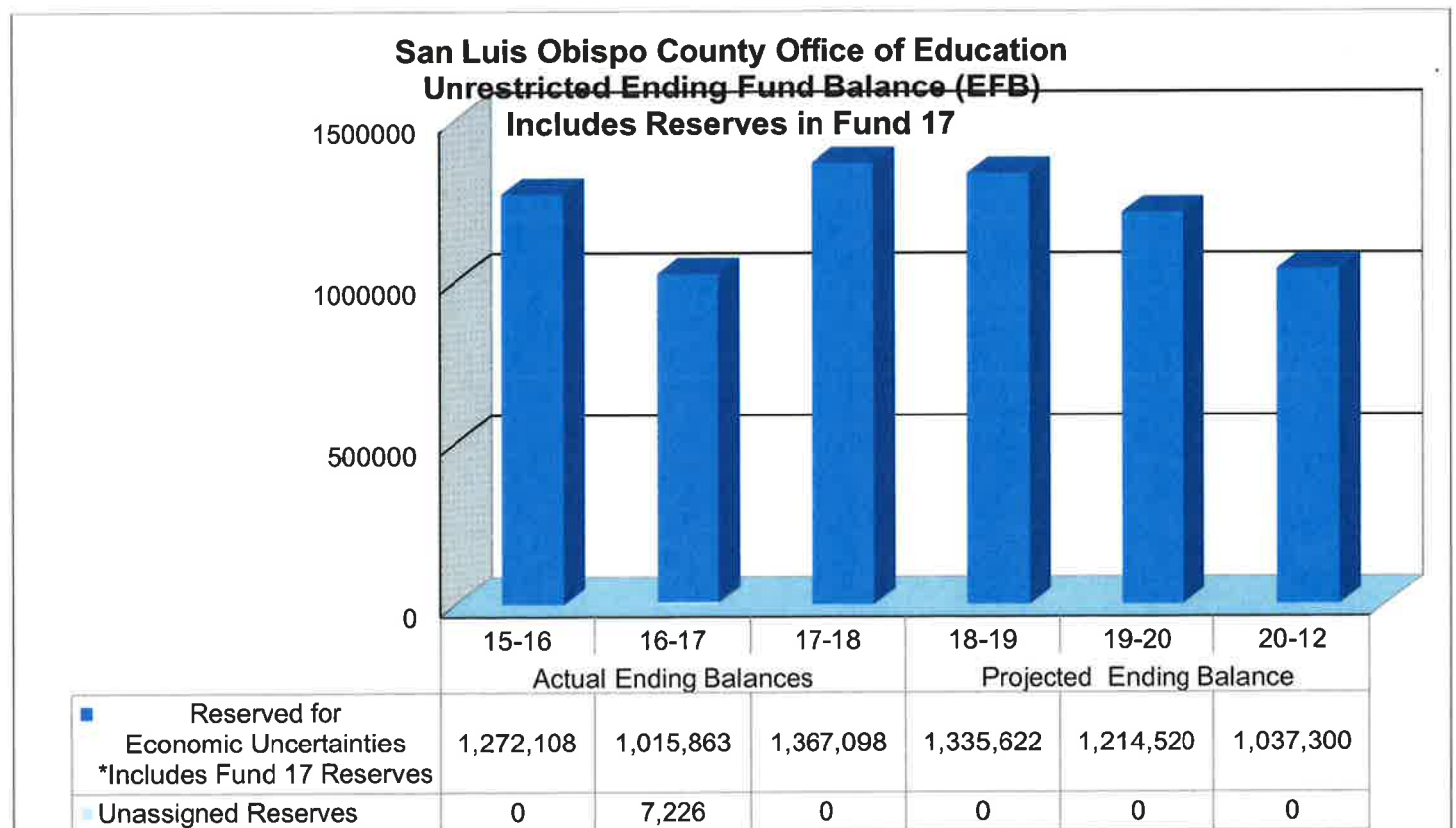
A journal entry to recognize the State’s on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE’s own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. The impact to our Ending Fund Balance (EFB) is an increase to the three percent (3%) reserve requirement.

RESERVE FOR ECONOMIC UNCERTAINTIES

Revised Graph

The reserve for economic uncertainties will meet the State-required reserve level of three percent (3%) in the current and two subsequent years. The Board’s stated objective of maintaining a five percent (5%) reserveMusic1965!!!

e, however, is not met in the current or two subsequent fiscal years. The chart titled “Ending Fund Balance” shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, restricted reserves in the County School Service Fund.



BUDGET ASSUMPTIONS FOR THE MULTI-YEAR PROJECTION

The multi-year projections reflect current assumptions as reported on School Services of California Dashboard *(See Attachment D)* and have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. ADA projections for SLOCOE's student programs have been reduced to reflect declining enrollment. The 2018-19 Second Interim Report certifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current and two subsequent fiscal years, if expenditure and contribution reductions are fully realized.

2018-19

- COLA 2.71%
- LCFF funding fully implemented *(See Attachment A)*
- County-Wide ADA: 32,683.20 (Down 145.6 students from First Interim)
- Pupil-Driven ADA:
 - Community School 62.00 (*Down 11.5 % from First Interim*)
 - Court School 20.00 (*Down 20 % from First Interim*)
- 83.25% Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate 16.28%
- PERS Employer Rate 18.062%
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.
- 2018-19 current year excess property taxes in the amount of **\$5,476,764** are reserved in the fund balance and will be expended in object 7299 in **2019-20**

2019-20

- COLA 3.46% - per 2019-20 Governor's Proposed Budget (*Increased from 2.71%*)
- LCFF funding fully implemented *(See Attachment B)*
- County-Wide ADA: 32,683.20 - No Growth
- Pupil-Driven ADA:
 - Community School 62.00 – No Growth
 - Court School 20.00- No Growth
- 81.96% Supplemental Unduplicated Count for Community School
- Increased total LCFF revenues by **\$195,665** to reflect an increase in COLA
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from 16.28% to 17.10%
- Increased PERS Employer Rate from 18.062% to 20.70%
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785
- 2019-20 current year excess property taxes in the amount of **\$4,540,816** are reserved in the fund balance and will be expended in object 7299 in **2020-21**

2019-20-Continued

Other changes to revenues include the following:

- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Reduced carry-over dollars in federal, state, and local grants; reduced on-going grant revenues budgeted fully in current year
- Increased applicable state grant awards by COLA
- Increased contributions to Alternative Education Special Education programs to cover step and column and other program expenditures. Increased contracts to districts to cover probation and mental health contracts for Alternative Education
- Reduced contributions to ETC and Rancho El Chorro to reflect future program generated revenues
- Reduced one-time local revenues for services provided to school districts
- Interfund Transfer from Fund 20 Post Employee Benefits to Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures
- Maintain contributions from restricted resources (PEG) to unrestricted/restricted resources to support media and art activities

Other expenditure projections include the following:

- Reduced Rancho El Chorro staffing and other expenditures to revenues
- Reduced one-time 2018-19 Certificated salary and benefits to provide external support to school districts within the San Luis Obispo County Office of Education
- Reduced one-time 2018-19 Classified salary and benefits to provide external support to school districts within the San Luis Obispo County Office of Education
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **3.18%**
- Decreased one-time capital outlay and replacement equipment expenditures
- Increased other outgo, object 7299 to reflect **2018-19** excess property tax payment of **\$5,476,764**
- Decreased Indirect Cost revenues to reflect reduced expenditures
- Reduced transfer out to Child Development Fund 12 based on increased revenue due to blended funding model
- Reduced transfer out to Cafeteria Fund 13 based on increased revenues and decreased expenditures

2020-21

- COLA 2.86%- per 2019-20 Governors’ Proposed Budget (*Reduced from 3.46%*)
- LCFF funding fully implemented (*See Attachment C*)
- County-Wide ADA: 32,683.20 - No Growth
- Pupil-Driven ADA:
 - Community School 62.00 – No Growth
 - Court School 25.00 –No Growth
- 81.96% Supplemental Unduplicated Count for Community School
- Increased Total LCFF revenues by **\$100,307** to reflect an increase in COLA
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from 18.13 to 19.10%
- Increased PERS Employer Rate from 20.80% to 23.50%
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785

2020-21-Continued

- 2020-21 current year excess property taxes in the amount of **\$4,439,350** are reserved in the fund balance and will be expended in object 7299 in **2021-22**
- Maintain contributions from restricted resources (PEG) to unrestricted/restricted resources to support media and art activities

Other changes to revenues include:

- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Increased applicable state grant awards by COLA
- Reduced contributions to ETC and Rancho El Chorro to reflect future program generated revenues
- Interfund Transfer from Fund 20 Post Employee Benefits to Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures
- Maintain contributions from restricted resources to unrestricted resources to support media activities

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **3.05%**
- Decreased one-time capital outlay and replacement equipment expenditures
- Decreased other outgo, object 7299 to reflect **2019-20** excess property tax payment of **\$4,540,816**
- Reduced transfer out to Child Development Fund 12, to reflect future program revisions due to blended funding
- Reduced transfer out to Cafeteria Fund 13 based on increased revenues and decreased expenditures

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The LCFF requires districts to develop Local Control and Accountability Plans (LCAPs) in order to set annual goals for all students, and detail how funds will be spent to achieve those goals. The LCAPs must address eight state priorities: Basic Services, Implementation of Common Core State Standards, Parental Involvement, Student Achievement, Student Engagement, School Climate, Course Access, and Other Student Outcomes (defined by individual districts).

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase student engagement
- Support transitions for all students, including foster and homeless youth
- Increase family/caregiver

SLOCOE's LCAP includes maintaining small class sizes with a teacher ratio of 23:1, increasing opportunities for Project-Based Learning (PBL); maintaining secure and safe campuses and maintaining adequate level of administrative support at each campus; monitoring student attendance and providing support as needed; increasing the use of technology for students and staff.

SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:

- Professional learning focused on implementing three new Common Core curricula: Big Ideas Math; English 3D; and Get Focused, Stay Focused.
- Staff levels were maintained above the base level.
- Students and staff benefited from 1:1 Chromebook rollout with individualized professional learning for digital literacy, G Suite and Hapara, a learning management system.
- A decrease in the chronic absence rate

SLOCOE will continue to update the LCAP outcomes as the plan progresses.

OTHER FUNDS OPERATED BY SLOCOE

Fund 10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 10	2018-19 First Interim	2018-19 Second Interim	Net Change
Revenues:			
Federal Revenues	6,651,264	6,651,264	-
Other State Revenues	7,038,840	7,038,840	-
Other Local Revenues	-	-	-
	13,690,104	13,690,104	-
Expenditures:			
Other Outgo	13,690,104	13,690,104	-
Net	-	-	-
Total, Net Fund Balance Increase/Decrease		\$	-

Fund 12 – Child Development Fund

This fund supports the state preschool programs. The fund also includes two universal preschool programs supported by the San Luis Obispo First 5 Commission.

Fund 12	2018-19 First Interim	2018-19 Second Interim	Net Change
Revenues:			
Federal Revenues	26,500	20,000	<6,500>
Other State Revenues	611,392	610,316	<1,076>
Other Local Revenues	198,082	202,385	4,303
Transfers In/Sources	259,116	269,116	10,000
	1,095,090	1,101,817	6,727
Expenditures:			
Certificated Salaries	383,634	391,050	<7,416>
Classified Salaries	238,391	245,803	<7,412>
Employee Benefits	295,627	289,423	6,204
Books & Supplies	51,307	49,044	2,263
Operating/Services	47,101	47,467	<366>
Other Outgo	89,462	89,462	-
	1,105,522	1,112,249	<6,727>
Total, Net Fund Balance Increase/Decrease			-

Form 13-Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest & all Other Local Revenue. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100).

Fund 13	2018-19 First Interim	2018-19 Second Interim	NetChange
Revenues:			
Federal Revenues	119,537	122,571	<3,034>
Other State Revenues	17,276	17,280	<4>
Other Local Revenues	412	789	<377>
Transfers In/Sources	74,834	63,142	11,692
	212,059	203,782	8,277
Expenditures:			
Certificated Salaries	50,333	-	50,333
Classified Salaries	15,726	43,456	<27,730>
Employee Benefits	66,010	13,125	52,885
Books & Supplies	5,735	67,010	<61,275>
Operating/Services	71,571	77,306	<5,735>
Other Outgo	2,684	2,885	<201>
	212,059	203,782	8,277
Total, Net Fund Balance Increase/Decrease			16,554

Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2017-18.

Fund 16	2018-19 First Interim	2018-19 Second Interim	Net Change
Revenues:			
Federal Revenues	-	-	-
Transfers In/Sources	-	-	-
Expenditures:			
Certificated Salaries	-	-	-
Other Outgo/Tranfers Out	-	-	-
	-	-	-
Total, Net Fund Balance Increase/Decrease			-

Fund 17 – Special Reserve Fund (Non-Capital Outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by our office and the districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap and supports the reserve for economic uncertainty.

Fund 17	2018-19 First Interim	2018-19 Second Interim	Net Change
Revenues:			
Other Local Revenues	5,000	5,000	-
	5,000	5,000	-
Expenditures:			
Other Outgo/Tranfers Out	40,529	40,529	-
	40,529	40,529	-
Total, Net Fund Balance Increase/Decrease			-

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the County Office’s significant post-retiree benefit liability. The County Office currently uses “pay- as- you- go” financing to address this liability.

Fund 20	2018-19 First Interim	2018-19 Second Interim	Net Change
Revenues:			
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	18,000	18,000	-
Transfers In/Sources	-	-	-
	18,000	18,000	-
Expenditures:			
Capital Outlay	-	-	-
Transfers Out	346,304	346,304	-
	346,304	346,304	-
Total, Net Fund Balance Increase/Decrease			-

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. In 2010-11, the fund provided the financing for the First 5 Family Center in Paso Robles. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency of the Paso Robles Redevelopment Agency.

Fund 40	2018-19 First Interim	2018-19 Second Interim	Net Change
Revenues:			
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	10,000	10,000	-
Transfers In/Sources	60,000	60,000	-
	70,000	70,000	-
Expenditures:			
Books & Supplies	6,800	6,800	-
Capital Outlay	392,000	570,240	<178,240>
Transfers Out	10,000	10,000	-
	408,800	587,040	<178,240>
Total, Net Fund Balance Increase/Decrease			<178,240>

CASH FLOW

The SLOCOE maintains a positive cash flow and is able to meet all LEA obligations in the current budget and two subsequent years, if revenue and expenditure projections are fully realized.

FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. In order for the fund balance to support a 3% reserve for economic uncertainty over the next two years, expenditures will need to be adjusted based on current enrollment and revenue projections.

The SLOCOE staff is pleased to present this narrative and budget for your consideration.

Enter County Code : 40

Countywide ADA : 32,683.20

County Name : SAN LUIS OBISPO

Districts : 10

2018-19 Second Interim

2.71%

LCFF Grant Section FOR FISCAL YEAR 2018-19

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 74.39	30,000.00	\$ 2,231,700	
30,000 60,000	\$ 63.76	2,683.20	\$ 171,081	
60,000 140,000	\$ 53.13	-	\$ -	
140,000 "+"	\$ 42.51	-	\$ -	
				\$ 2,402,781

District Section

\$ 116,176.31	10 districts	\$ 1,161,763
---------------	--------------	--------------

Base Section

\$ 697,058.70	\$ 697,059
---------------	------------

County Operations Grant Total

\$ 4,261,603	[A]
--------------	-----

Pupil Driven Grants - Projected 10% decline over 17-18

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 11,921.39	62.00	\$ 739,126	Total Base \$ 977,554
Supplemental (35%)	\$ 4,172.49			Total Supplemental \$ 298,813
Estimated ELL / FRM %	83.25%	51.62	\$ 215,363	Total Concentration \$ 127,741
Concentration	33.25%	20.62	\$ 86,016	
			\$ 1,040,505	
Court School Grant				
Base Grant	\$ 11,921.39	20.00	\$ 238,428	
Supplemental (35%)	\$ 4,172.49			
Estimated ELL / FRM %	100.00%	20.00	\$ 83,450	
Concentration	50.00%	10.00	\$ 41,725	
			\$ 363,603	
Pupil Driven Grants Total			\$ 1,404,108	[B]
Subtotal Local Control Funding Formula Grant Target			\$ 5,665,710	[F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (5,443,199)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 19,203.69	10 districts	\$ 192,037
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 192,037
Total LCFF STATE AID			\$ 1,008,822
Estimated LCFF Funding			\$ 6,674,532 [R] = [K + Q]

Enter County Code : 40

Countywide ADA : 32,683.20

County Name : SAN LUIS OBISPO

Districts : 10

no growth
in ADA

2018-19 Budget Development

3.46%

LCFF Grant Section FOR FISCAL YEAR 2019-20

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 76.96	30,000.00	\$ 2,308,800	
30,000 60,000	\$ 65.97	2,683.20	\$ 177,011	
60,000 140,000	\$ 54.97	-	\$ -	
140,000 "+"	\$ 43.98	-	\$ -	
				\$ 2,485,811

District Section

\$ 120,196.01	10 districts	\$ 1,201,960
---------------	--------------	--------------

Base Section

\$ 721,176.93		\$ 721,177
---------------	--	------------

County Operations Grant Total

\$ 4,408,948	[A]
--------------	-----

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 12,333.87	62.00	\$ 764,700	Total Base \$ 1,011,377
Supplemental (35%)	\$ 4,316.85			Total Supplemental \$ 305,699
Estimated ELL / FRM %	81.96%	50.82	\$ 219,362	Total Concentration \$ 128,708
Concentration	31.96%	19.82	\$ 85,539	
				\$ 1,069,601

Court School Grant

Base Grant	\$ 12,333.87	20.00	\$ 246,677	
Supplemental (35%)	\$ 4,316.85			
Estimated ELL / FRM %	100.00%	20.00	\$ 86,337	
Concentration	50.00%	10.00	\$ 43,169	
				\$ 376,183

Pupil Driven Grants Total

\$ 1,445,784	[B]
--------------	-----

Subtotal Local Control Funding Formula Grant Target

\$ 5,854,731	[F] = [A + B + E]
--------------	-------------------

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (5,254,178)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance \$ 19,868.14	10 districts	\$ 198,681	
Current Year EC 2575.1 Minimum Allowance		\$ 80,000	
Total State Aid EC 2575.1 (greater of line 65 or 66)		\$ 198,681	
Total LCFF STATE AID		\$ 1,015,466	
Estimated LCFF Funding		\$ 6,870,197	[R] = [K + Q]

Enter County Code : Countywide ADA : County Name : **SAN LUIS OBISPO**Districts : **2018-19 Budget Development**no growth
in ADA**LCFF Grant Section FOR FISCAL YEAR 2020-21****County Operations Grant****ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 79.16	30,000.00	\$ 2,374,800	
30,000 60,000	\$ 67.86	2,683.20	\$ 182,082	
60,000 140,000	\$ 56.54	-	\$ -	
140,000 "+"	\$ 45.24	-	\$ -	
				\$ 2,556,882

District Section

\$ 119,498.95	10 districts	\$ 1,194,990
---------------	--------------	--------------

Base Section

\$ 716,994.58		\$ 716,995
---------------	--	------------

County Operations Grant Total

\$ 4,468,866	[A]
--------------	-----

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 12,686.62	<input type="text" value="62.00"/>	\$ 786,570	Total Base \$ 1,040,303
Supplemental (35%)	\$ 4,440.32			Total Supplemental \$ 314,442
Estimated ELL / FRM %	<input type="text" value="81.96%"/>	50.82	\$ 225,636	Total Concentration \$ 132,389
Concentration	31.96%	19.82	\$ 87,986	
				\$ 1,100,192

Court School Grant

Base Grant	\$ 12,686.62	<input type="text" value="20.00"/>	\$ 253,732
Supplemental (35%)	\$ 4,440.32		
Estimated ELL / FRM %	100.00%	20.00	\$ 88,806
Concentration	50.00%	10.00	\$ 44,403

\$ 386,942

Pupil Driven Grants Total

\$ 1,487,134	[B]
--------------	-----

Subtotal Local Control Funding Formula Grant Target

\$ 5,956,000	[F] = [A + B + E]
--------------	-------------------

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<input type="text" value="\$ (5,152,909)"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 19,771.92	10 districts	\$ 197,719
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 197,719
Total LCFF STATE AID			\$ 1,014,504
Estimated LCFF Funding			\$ 6,970,504 [R] = [K + Q]

SSC School District and Charter School Financial Projection Dartboard 2019-20 Governor's Proposed State Budget

This version of SSC's Financial Projection Dartboard is based on the 2019-20 Governor's State Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.46%	\$258	\$262	\$270	\$313
2019-20 Base Grants	\$7,717	\$7,833	\$8,066	\$9,347
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$803	—	—	\$243
2019-20 Adjusted Base Grants	\$8,520	\$7,833	\$8,066	\$9,590
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	—	—	—	—
COLA ^{1,2}	3.70%	3.46%	2.86%	2.92%	2.90%

PLANNING FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA ³	2.71%	3.46%	2.86%	2.92%	2.90%
California CPI	3.58%	3.18%	3.05%	2.92%	3.15%
California Lottery	Unrestricted per ADA	\$151	\$151	\$151	\$151
	Restricted per ADA	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.24	\$33.16	\$34.13
	Grades 9-12 per ADA	\$59.83	\$61.90	\$63.67	\$65.53
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.90	\$17.38	\$17.89
	Grades 9-12 per ADA	\$45.23	\$46.79	\$48.13	\$49.54
One-Time Discretionary Funds per ADA	\$184	—	—	—	—
Interest Rate for Ten-Year Treasuries	2.87%	3.19%	3.19%	3.20%	3.30%
CalPERS Employer Rate ⁴	18.062%	20.70%	23.40%	24.50%	25.00%
CalSTRS Employer Rate ⁵	16.28%	17.10%	18.10%	18.10%	17.60%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$67,000	0 to 300
The greater of 4% or \$67,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Target for LCFF was achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant.

²2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$670 million for school districts and charter schools. County offices of education receive only the statutory COLA.

³Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

⁴Rate is final for 2018-19 fiscal year.

⁵Rates for 2019-20 and beyond are subsidized in Governor Newsom's Budget Proposal.

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

Signed: _____
County Superintendent or Designee

Date: _____

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 07, 2019

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Melissa Abbey

Telephone: 805-782-7212

Title: Director, Fiscal Services

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

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

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

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

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

Description	Resource Codes	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	7,283,325.00	6,967,361.00	15,006,881.26	12,503,929.00	5,536,568.00	79.5%
2) Federal Revenue		8100-8299	3,805,867.00	4,062,057.00	2,214,342.35	4,098,023.00	35,966.00	0.9%
3) Other State Revenue		8300-8599	6,579,817.00	6,715,433.00	2,794,850.04	10,490,377.00	3,774,944.00	56.2%
4) Other Local Revenue		8600-8799	7,835,685.00	8,947,657.45	1,714,917.37	8,895,624.45	(52,033.00)	-0.6%
5) TOTAL, REVENUES			25,504,694.00	26,692,508.45	21,730,991.02	35,987,953.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,273,562.00	5,139,490.55	2,782,083.21	5,244,717.55	(105,227.00)	-2.0%
2) Classified Salaries		2000-2999	6,658,827.00	6,623,627.00	3,676,737.40	6,701,474.00	(77,847.00)	-1.2%
3) Employee Benefits		3000-3999	4,866,783.00	5,136,436.00	2,429,220.34	5,124,824.00	11,612.00	0.2%
4) Books and Supplies		4000-4999	813,926.00	951,423.00	342,527.42	1,034,742.52	(83,319.52)	-8.8%
5) Services and Other Operating Expenditures		5000-5999	7,656,256.00	9,465,386.36	2,759,698.46	12,761,975.41	(3,296,589.05)	-34.8%
6) Capital Outlay		6000-6999	656,403.00	732,507.00	147,867.18	802,935.00	(70,428.00)	-9.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	402,668.00	437,295.00	2,361,637.50	5,170,095.00	(4,732,800.00)	-1082.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(112,102.00)	(92,146.00)	0.00	(92,347.00)	201.00	-0.2%
9) TOTAL, EXPENDITURES			26,216,323.00	28,394,018.91	14,499,771.51	36,748,416.48		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(711,629.00)	(1,701,510.46)	7,231,219.51	(760,463.03)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	361,304.00	396,833.00	0.00	396,833.00	0.00	0.0%
b) Transfers Out		7600-7629	135,931.00	393,950.00	0.00	392,258.00	1,692.00	0.4%
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			225,373.00	2,883.00	0.00	4,575.00		

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)			(486,256.00)	(1,698,627.46)	7,231,219.51	(755,888.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,361,251.77	8,361,251.77		8,361,251.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,361,251.77	8,361,251.77		8,361,251.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,361,251.77	8,361,251.77		8,361,251.77		
2) Ending Balance, June 30 (E + F1e)			7,874,995.77	6,662,624.31		7,605,363.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,725.00	25,725.00		25,725.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	122,016.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,389,524.83	737,095.37		957,821.80		
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	5,020,116.94	4,727,705.76		5,481,194.76		
17/18 EXCESS PROPERTY TAX	0000	9780	4,723,275.00					
18/19 SESLOC FUNDS TO BE BUDGI	0000	9780	31,218.00					
18/19 FUTURE ACTION	0000	9780	10,000.00					
17/18 ONE TIME REVENUES	0000	9780	251,191.18					
LOTTERY EXPENDITURES	1100	9780	4,430.32					
EPA EXPENDITURES	1400	9780	2.44					
17/18 EXCESS PROPERTY TAX	0000	9780		4,723,275.00				
Lottery expenditures	1100	9780		4,430.32				
EPA	1400	9780		0.44				
18/19 EXCESS PROPERTY TAXES	0000	9780				5,476,764.00		
LOTTERY ASSIGNMENTS	1100	9780				4,430.32		
EPA EXPENDITURES	1400	9780				0.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,317,613.00	1,172,098.18		1,140,622.18		
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	1,008,822.00	1,008,822.00	939,852.00	1,008,822.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,102.00	20,882.00	10,441.00	20,882.00	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	(4,365,818.00)	(4,365,818.00)	70,354.65	177,380.00	4,543,198.00	-104.1%
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	20,860,739.00	20,860,739.00	13,189,221.38	21,915,598.00	1,054,859.00	5.1%
Unsecured Roll Taxes		8042	431,462.00	431,462.00	487,998.09	533,312.00	101,850.00	23.6%
Prior Years' Taxes		8043	(9,637.00)	(9,637.00)	(1,338.03)	(29,483.00)	(19,846.00)	205.9%
Supplemental Taxes		8044	224,818.00	224,818.00	256,491.04	523,479.00	298,661.00	132.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	84,955.00	84,955.00	53,861.13	105,925.00	20,970.00	24.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,258,443.00	18,256,223.00	15,006,881.26	24,255,915.00	5,999,692.00	32.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(10,975,118.00)	(11,288,862.00)	0.00	(11,751,986.00)	(463,124.00)	4.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,283,325.00	6,967,361.00	15,006,881.26	12,503,929.00	5,536,568.00	79.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	56,327.00	56,327.00	0.00	56,327.00	0.00	0.0%
Special Education Discretionary Grants		8182	517,076.00	515,912.00	395,788.00	515,958.00	46.00	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%
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	10,272.25	10,272.00	10,272.00	New
Pass-Through Revenues from Federal Sources		8287	381,668.00	416,295.00	0.00	425,821.00	9,526.00	2.3%
Title I, Part A, Basic	3010	8290	427,806.00	485,795.00	312,080.16	494,970.00	9,175.00	1.9%
Title I, Part D, Local Delinquent Programs	3025	8290	87,624.00	184,097.00	56,817.00	184,097.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	14,701.00	16,402.00	8,188.00	16,349.00	(53.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	2,217.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	8,898.00	10,436.00	4,491.89	10,436.00	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, 4204, 5510, 5630	8290	2,311,767.00	2,376,793.00	1,424,488.05	2,383,793.00	7,000.00	0.3%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,805,867.00	4,062,057.00	2,214,342.35	4,098,023.00	35,966.00	0.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,160,511.00	1,173,555.00	0.00	1,164,620.00	(8,935.00)	-0.8%
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	543,191.00	543,191.00	306,852.00	557,912.00	14,721.00	2.7%
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	89,484.00	67,588.00	54,891.00	42,192.00	(25,396.00)	-37.6%
Lottery - Unrestricted and Instructional Materials		8560	21,160.00	21,160.00	2,184.87	21,160.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	120,525.00	120,525.00	125,877.77	125,878.00	5,353.00	4.4%
	6650, 6680, 6685, 6690, 6695	8590	135,000.00	113,791.00	8,791.00	113,791.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds		8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,509,946.00	4,675,623.00	2,296,253.40	8,464,824.00	3,789,201.00	81.0%
TOTAL, OTHER STATE REVENUE			6,579,817.00	6,715,433.00	2,794,850.04	10,490,377.00	3,774,944.00	56.2%

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

40 10405 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)
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	365,000.00	365,000.00	228,134.32	438,738.00	73,738.00	20.2%
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	35,431.00	35,431.00	1,528.13	35,431.00	0.00	0.0%
Leases and Rentals		8650	268,183.00	271,032.00	65,898.54	328,139.00	57,107.00	21.1%
Interest		8660	85,000.00	85,000.00	71,676.97	85,000.00	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	1,148,269.00	995,000.45	508,479.13	1,155,825.45	160,825.00	16.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,576,954.00	1,604,718.00	337,810.87	1,857,449.00	252,731.00	15.7%
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	567,914.00	731,531.00	371,052.41	572,038.00	(159,493.00)	-21.8%
Tuition		8710	3,788,934.00	4,859,945.00	130,337.00	4,423,004.00	(436,941.00)	-9.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,835,685.00	8,947,657.45	1,714,917.37	8,895,624.45	(52,033.00)	-0.6%
TOTAL, REVENUES			25,504,694.00	26,692,508.45	21,730,991.02	35,987,953.45	9,295,445.00	34.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,516,951.00	2,399,477.00	1,236,159.11	2,393,870.00	5,607.00	0.2%
Certificated Pupil Support Salaries		1200	279,624.00	196,312.00	110,539.38	189,932.00	6,380.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,766,223.00	1,821,565.00	1,064,979.99	1,910,463.00	(88,898.00)	-4.9%
Other Certificated Salaries		1900	710,764.00	722,136.55	370,404.73	750,452.55	(28,316.00)	-3.9%
TOTAL, CERTIFICATED SALARIES			5,273,562.00	5,139,490.55	2,782,083.21	5,244,717.55	(105,227.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	444,738.00	489,546.00	259,469.22	530,317.00	(40,771.00)	-8.3%
Classified Support Salaries		2200	780,647.00	738,622.00	397,069.77	815,288.00	(76,666.00)	-10.4%
Classified Supervisors' and Administrators' Salaries		2300	1,623,515.00	1,632,242.00	990,292.24	1,692,578.00	(60,336.00)	-3.7%
Clerical, Technical and Office Salaries		2400	2,880,779.00	2,917,698.00	1,572,669.84	2,795,027.00	122,671.00	4.2%
Other Classified Salaries		2900	929,648.00	845,519.00	457,236.33	868,264.00	(22,745.00)	-2.7%
TOTAL, CLASSIFIED SALARIES			6,658,827.00	6,623,627.00	3,676,737.40	6,701,474.00	(77,847.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,163,401.00	1,147,342.00	439,479.10	1,139,381.00	7,961.00	0.7%
PERS		3201-3202	1,132,286.00	1,140,317.00	628,539.22	1,128,677.00	11,640.00	1.0%
OASDI/Medicare/Alternative		3301-3302	167,788.00	158,830.00	89,053.26	159,630.00	(800.00)	-0.5%
Health and Welfare Benefits		3401-3402	1,533,638.00	1,476,701.00	704,066.98	1,471,255.00	5,446.00	0.4%
Unemployment Insurance		3501-3502	5,766.00	5,476.00	3,049.16	5,510.00	(34.00)	-0.6%
Workers' Compensation		3601-3602	553,017.00	540,157.00	289,935.37	534,042.00	6,115.00	1.1%
OPEB, Allocated		3701-3702	310,887.00	667,613.00	275,097.25	686,329.00	(18,716.00)	-2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,866,783.00	5,136,436.00	2,429,220.34	5,124,824.00	11,612.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,090.00	49,463.00	23,297.86	86,095.00	(36,632.00)	-74.1%
Books and Other Reference Materials		4200	2,644.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	679,512.00	743,832.00	269,093.96	780,574.52	(36,742.52)	-4.9%
Noncapitalized Equipment		4400	28,680.00	68,128.00	41,786.17	78,073.00	(9,945.00)	-14.6%
Food		4700	90,000.00	90,000.00	8,349.43	90,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			813,926.00	951,423.00	342,527.42	1,034,742.52	(83,319.52)	-8.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,449,235.00	1,431,030.00	384,188.34	1,452,725.00	(21,695.00)	-1.5%
Travel and Conferences		5200	455,869.00	456,270.00	221,297.20	503,981.05	(47,711.05)	-10.5%
Dues and Memberships		5300	113,865.00	114,488.00	109,833.25	125,456.00	(10,968.00)	-9.6%
Insurance		5400-5450	58,132.00	60,960.00	54,615.75	60,586.00	374.00	0.6%
Operations and Housekeeping Services		5500	384,055.00	271,935.00	160,535.45	387,236.00	(115,301.00)	-42.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	456,555.00	524,108.00	364,912.91	558,159.00	(34,051.00)	-6.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,800.00)	(2,800.00)	(1,731.29)	(2,800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,567,583.00	6,434,496.36	1,409,357.22	9,495,254.36	(3,060,758.00)	-47.6%
Communications		5900	173,762.00	174,899.00	56,689.63	181,378.00	(6,479.00)	-3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,656,256.00	9,465,386.36	2,759,698.46	12,761,975.41	(3,296,589.05)	-34.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	500,000.00	500,000.00	0.00	569,597.00	(69,597.00)	-13.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,000.00	64,156.00	0.00	59,987.00	4,169.00	6.5%
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	75,403.00	148,915.00	137,430.84	148,915.00	0.00	0.0%
Equipment Replacement		6500	9,000.00	19,436.00	10,436.34	24,436.00	(5,000.00)	-25.7%
TOTAL, CAPITAL OUTLAY			656,403.00	732,507.00	147,867.18	802,935.00	(70,428.00)	-9.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	381,668.00	416,295.00	0.00	425,820.00	(9,525.00)	-2.3%
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	2,361,637.50	4,723,275.00	(4,723,275.00)	New
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			402,668.00	437,295.00	2,361,637.50	5,170,095.00	(4,732,800.00)	-1082.3%
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	(112,102.00)	(92,146.00)	0.00	(92,347.00)	201.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(112,102.00)	(92,146.00)	0.00	(92,347.00)	201.00	-0.2%
TOTAL, EXPENDITURES			26,216,323.00	28,394,018.91	14,499,771.51	36,748,416.48	(8,354,397.57)	-29.4%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	361,304.00	396,833.00	0.00	396,833.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			361,304.00	396,833.00	0.00	396,833.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	75,931.00	259,116.00	0.00	269,116.00	(10,000.00)	-3.9%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	74,834.00	0.00	63,142.00	11,692.00	15.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,931.00	393,950.00	0.00	392,258.00	1,692.00	0.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			225,373.00	2,883.00	0.00	4,575.00	(1,692.00)	58.7%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	24,946.21
5810	Other Restricted Federal	0.46
6300	Lottery: Instructional Materials	7,693.78
6500	Special Education	232,570.58
6512	Special Ed: Mental Health Services	0.30
7135	Environmental Education	1.00
7366	Supplementary Programs: Foster Youth Sen	0.05
8150	Ongoing & Major Maintenance Account (RM,	0.39
9010	Other Restricted Local	692,609.03
Total, Restricted Balance		957,821.80

Description	Resource Codes	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	6,911,819.00	6,604,787.00	15,006,881.26	12,138,714.00	5,533,927.00	83.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,103,171.00	1,077,662.00	142,539.69	4,042,875.00	2,965,213.00	275.2%
4) Other Local Revenue		8600-8799	3,148,143.00	3,119,538.00	1,156,757.45	3,366,341.00	246,803.00	7.9%
5) TOTAL, REVENUES			11,163,133.00	10,801,987.00	16,306,178.40	19,547,930.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,243,390.00	1,180,968.00	666,872.02	1,279,114.00	(98,146.00)	-8.3%
2) Classified Salaries		2000-2999	4,087,305.00	4,230,942.00	2,435,671.22	4,349,497.00	(118,555.00)	-2.8%
3) Employee Benefits		3000-3999	2,057,840.00	2,157,081.00	1,206,861.82	2,182,353.00	(25,272.00)	-1.2%
4) Books and Supplies		4000-4999	387,836.00	447,734.00	151,307.50	469,499.00	(21,765.00)	-4.9%
5) Services and Other Operating Expenditures		5000-5999	3,028,074.00	3,291,916.00	1,419,303.03	6,442,316.00	(3,150,400.00)	-95.7%
6) Capital Outlay		6000-6999	24,000.00	24,967.00	15,966.84	24,967.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	2,361,637.50	4,723,275.00	(4,723,275.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(805,161.00)	(1,376,208.00)	(111,761.79)	(1,524,539.00)	148,331.00	-10.8%
9) TOTAL, EXPENDITURES			10,023,284.00	9,957,400.00	8,145,858.14	17,946,482.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,139,849.00	844,587.00	8,160,320.26	1,601,448.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	361,304.00	396,833.00	0.00	396,833.00	0.00	0.0%
b) Transfers Out		7600-7629	75,931.00	333,950.00	0.00	332,258.00	1,692.00	0.5%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,324,292.00)	(1,366,482.00)	0.00	(1,403,022.00)	(36,540.00)	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,038,919.00)	(1,303,599.00)	0.00	(1,338,447.00)		

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)			100,930.00	(459,012.00)	8,160,320.26	263,001.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,384,540.94	6,384,540.94		6,384,540.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,384,540.94	6,384,540.94		6,384,540.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,384,540.94	6,384,540.94		6,384,540.94		
2) Ending Balance, June 30 (E + F1e)			6,485,470.94	5,925,528.94		6,647,541.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,725.00	25,725.00		25,725.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	122,016.00	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	5,020,116.94	4,727,705.76		5,481,194.76		
17/18 EXCESS PROPERTY TAX	0000	9780	4,723,275.00					
18/19 SESLOC FUNDS TO BE BUDG	0000	9780	31,218.00					
18/19 FUTURE ACTION	0000	9780	10,000.00					
17/18 ONE TIME REVENUES	0000	9780	251,191.18					
LOTTERY EXPENDITURES	1100	9780	4,430.32					
EPA EXPENDITURES	1400	9780	2.44					
17/18 EXCESS PROPERTY TAX	0000	9780		4,723,275.00				
Lottery expenditures	1100	9780		4,430.32				
EPA	1400	9780		0.44				
18/19 EXCESS PROPERTY TAXES	0000	9780				5,476,764.00		
LOTTERY ASSIGNMENTS	1100	9780				4,430.32		
EPA EXPENDITURES	1400	9780				0.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,317,613.00	1,172,098.18		1,140,622.18		
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	1,008,822.00	1,008,822.00	939,852.00	1,008,822.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,102.00	20,882.00	10,441.00	20,882.00	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	(4,365,818.00)	(4,365,818.00)	70,354.65	177,380.00	4,543,198.00	-104.1%
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	20,860,739.00	20,860,739.00	13,189,221.38	21,915,598.00	1,054,859.00	5.1%
Unsecured Roll Taxes		8042	431,462.00	431,462.00	487,998.09	533,312.00	101,850.00	23.6%
Prior Years' Taxes		8043	(9,637.00)	(9,637.00)	(1,338.03)	(29,483.00)	(19,846.00)	205.9%
Supplemental Taxes		8044	224,818.00	224,818.00	256,491.04	523,479.00	298,661.00	132.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	84,955.00	84,955.00	53,861.13	105,925.00	20,970.00	24.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,258,443.00	18,256,223.00	15,006,881.26	24,255,915.00	5,999,692.00	32.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(11,346,624.00)	(11,651,436.00)	0.00	(12,117,201.00)	(465,765.00)	4.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,911,819.00	6,604,787.00	15,006,881.26	12,138,714.00	5,533,927.00	83.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5030	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	89,484.00	67,588.00	54,891.00	42,192.00	(25,396.00)	-37.6%
Lottery - Unrestricted and Instructional Materials		8560	16,071.00	16,071.00	1,125.89	16,071.00	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, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	997,616.00	994,003.00	86,522.80	3,984,612.00	2,990,609.00	300.9%
TOTAL, OTHER STATE REVENUE			1,103,171.00	1,077,662.00	142,539.69	4,042,875.00	2,965,213.00	275.2%

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)
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	365,000.00	365,000.00	228,134.32	438,738.00		
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	35,431.00	35,431.00	1,528.13	35,431.00	0.00	0.0%
Leases and Rentals		8650	268,183.00	271,032.00	65,898.54	328,139.00	57,107.00	21.1%
Interest		8660	75,000.00	75,000.00	67,060.30	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	555,302.00	515,600.00	337,184.69	535,402.00	19,802.00	3.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,576,954.00	1,604,718.00	307,653.05	1,680,476.00	75,758.00	4.7%
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	272,273.00	252,757.00	149,298.42	273,155.00	20,398.00	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						
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			3,148,143.00	3,119,538.00	1,156,757.45	3,366,341.00	246,803.00	7.9%
TOTAL, REVENUES			11,163,133.00	10,801,987.00	16,306,178.40	19,547,930.00	8,745,943.00	81.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	295,442.00	269,399.00	127,694.59	273,477.00	(4,078.00)	-1.5%
Certificated Pupil Support Salaries		1200	45,983.00	18,950.00	11,053.91	18,950.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	857,036.00	860,943.00	511,188.47	923,031.00	(62,088.00)	-7.2%
Other Certificated Salaries		1900	44,929.00	31,676.00	16,935.05	63,656.00	(31,980.00)	-101.0%
TOTAL, CERTIFICATED SALARIES			1,243,390.00	1,180,968.00	666,872.02	1,279,114.00	(98,146.00)	-8.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	56,157.00	57,885.00	29,011.63	55,272.00	2,613.00	4.5%
Classified Support Salaries		2200	288,169.00	365,148.00	193,616.95	369,933.00	(4,785.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	1,374,561.00	1,404,889.00	872,339.91	1,492,199.00	(87,310.00)	-6.2%
Clerical, Technical and Office Salaries		2400	2,085,821.00	2,124,807.00	1,217,396.17	2,142,497.00	(17,690.00)	-0.8%
Other Classified Salaries		2900	282,597.00	278,213.00	123,306.56	289,596.00	(11,383.00)	-4.1%
TOTAL, CLASSIFIED SALARIES			4,087,305.00	4,230,942.00	2,435,671.22	4,349,497.00	(118,555.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	195,956.00	188,454.00	106,827.46	186,448.00	2,006.00	1.1%
PERS		3201-3202	704,667.00	732,492.00	418,725.15	738,604.00	(6,112.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	74,571.00	70,866.00	42,196.34	72,505.00	(1,639.00)	-2.3%
Health and Welfare Benefits		3401-3402	644,561.00	669,631.00	328,927.60	670,209.00	(578.00)	-0.1%
Unemployment Insurance		3501-3502	2,597.00	2,512.00	1,474.83	2,535.00	(23.00)	-0.9%
Workers' Compensation		3601-3602	246,325.00	248,997.00	140,117.11	247,410.00	1,587.00	0.6%
OPEB, Allocated		3701-3702	189,163.00	244,129.00	168,593.33	264,642.00	(20,513.00)	-8.4%
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			2,057,840.00	2,157,081.00	1,206,861.82	2,182,353.00	(25,272.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,090.00	2,090.00	695.05	2,090.00	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	280,246.00	339,726.00	127,552.03	356,425.00	(16,699.00)	-4.9%
Noncapitalized Equipment		4400	15,500.00	15,918.00	14,710.99	20,984.00	(5,066.00)	-31.8%
Food		4700	90,000.00	90,000.00	8,349.43	90,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			387,836.00	447,734.00	151,307.50	469,499.00	(21,765.00)	-4.9%
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	141,173.00	147,136.00	87,412.50	160,150.00	(13,014.00)	-8.8%
Dues and Memberships		5300	57,247.00	55,293.00	46,887.09	56,998.00	(1,705.00)	-3.1%
Insurance		5400-5450	49,853.00	52,681.00	52,306.00	52,307.00	374.00	0.7%
Operations and Housekeeping Services		5500	247,700.00	254,935.00	159,544.39	370,236.00	(115,301.00)	-45.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	275,340.00	289,619.00	160,258.18	297,953.00	(8,334.00)	-2.9%
Transfers of Direct Costs		5710	(91,212.00)	(90,025.00)	(46,577.44)	(98,093.00)	8,068.00	-9.0%
Transfers of Direct Costs - Interfund		5750	(2,800.00)	(2,800.00)	(1,731.29)	(2,800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,216,108.00	2,448,970.00	921,130.67	5,464,157.00	(3,015,187.00)	-123.1%
Communications		5900	134,665.00	136,107.00	40,072.93	141,408.00	(5,301.00)	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,028,074.00	3,291,916.00	1,419,303.03	6,442,316.00	(3,150,400.00)	-95.7%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,967.00	15,966.84	15,967.00	0.00	0.0%
Equipment Replacement		6500	9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,000.00	24,967.00	15,966.84	24,967.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	2,361,637.50	4,723,275.00	(4,723,275.00)	New
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	2,361,637.50	4,723,275.00	(4,723,275.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(693,059.00)	(1,284,062.00)	(111,761.79)	(1,432,192.00)	148,130.00	-11.5%
Transfers of Indirect Costs - Interfund		7350	(112,102.00)	(92,146.00)	0.00	(92,347.00)	201.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(805,161.00)	(1,376,208.00)	(111,761.79)	(1,524,539.00)	148,331.00	-10.8%
TOTAL, EXPENDITURES			10,023,284.00	9,957,400.00	8,145,858.14	17,946,482.00	(7,989,082.00)	-80.2%

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%
Other Authorized Interfund Transfers In		8919	361,304.00	396,833.00	0.00	396,833.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			361,304.00	396,833.00	0.00	396,833.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	75,931.00	259,116.00	0.00	269,116.00	(10,000.00)	-3.9%
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	74,934.00	0.00	63,142.00	11,692.00	15.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,931.00	333,950.00	0.00	332,258.00	1,692.00	0.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(945,296.00)	(962,216.00)	0.00	(1,072,439.00)	(110,223.00)	11.5%
Contributions from Restricted Revenues		8990	(378,996.00)	(404,266.00)	0.00	(330,583.00)	73,683.00	-18.2%
(e) TOTAL, CONTRIBUTIONS			(1,324,292.00)	(1,366,482.00)	0.00	(1,403,022.00)	(36,540.00)	2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,038,919.00)	(1,303,599.00)	0.00	(1,338,447.00)	(34,848.00)	2.7%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	371,506.00	362,574.00	0.00	365,215.00	2,641.00	0.7%
2) Federal Revenue		8100-8299	3,805,867.00	4,062,057.00	2,214,342.35	4,098,023.00	35,966.00	0.9%
3) Other State Revenue		8300-8599	5,476,646.00	5,637,771.00	2,652,310.35	6,447,502.00	809,731.00	14.4%
4) Other Local Revenue		8600-8799	4,687,542.00	5,828,119.45	558,159.92	5,529,283.45	(298,836.00)	-5.1%
5) TOTAL, REVENUES			14,341,561.00	15,890,521.45	5,424,812.62	16,440,023.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,030,172.00	3,958,522.55	2,115,211.19	3,965,603.55	(7,081.00)	-0.2%
2) Classified Salaries		2000-2999	2,571,522.00	2,392,685.00	1,241,066.18	2,351,977.00	40,708.00	1.7%
3) Employee Benefits		3000-3999	2,808,943.00	2,979,355.00	1,222,358.52	2,942,471.00	36,884.00	1.2%
4) Books and Supplies		4000-4999	426,090.00	503,689.00	191,219.92	565,243.52	(61,554.52)	-12.2%
5) Services and Other Operating Expenditures		5000-5999	4,628,182.00	6,173,470.36	1,340,395.43	6,319,659.41	(146,189.05)	-2.4%
6) Capital Outlay		6000-6999	632,403.00	707,540.00	131,900.34	777,968.00	(70,428.00)	-10.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	402,668.00	437,295.00	0.00	446,820.00	(9,525.00)	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	693,059.00	1,284,062.00	111,761.79	1,432,192.00	(148,130.00)	-11.5%
9) TOTAL, EXPENDITURES			16,193,039.00	18,436,618.91	6,353,913.37	18,801,934.48		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,851,478.00)	(2,546,097.46)	(929,100.75)	(2,361,911.03)		
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	60,000.00	60,000.00	0.00	60,000.00	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	1,324,292.00	1,366,482.00	0.00	1,403,022.00	36,540.00	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,264,292.00	1,306,482.00	0.00	1,343,022.00		

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)			(587,186.00)	(1,239,615.46)	(929,100.75)	(1,018,889.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,976,710.83	1,976,710.83		1,976,710.83	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)			1,976,710.83	1,976,710.83		1,976,710.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,976,710.83	1,976,710.83		1,976,710.83		
2) Ending Balance, June 30 (E + F1e)			1,380,524.83	737,095.37		957,021.00		
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	1,389,524.83	737,095.37		957,821.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	371,506.00	362,574.00	0.00	365,215.00	2,641.00	0.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			371,506.00	362,574.00	0.00	365,215.00	2,641.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	56,327.00	56,327.00	0.00	56,327.00	0.00	0.0%
Special Education Discretionary Grants		8182	517,076.00	515,912.00	395,788.00	515,958.00	46.00	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%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	10,272.25	10,272.00	10,272.00	New
Pass-Through Revenues from Federal Sources		8287	381,668.00	416,295.00	0.00	425,821.00	9,526.00	2.3%
Title I, Part A, Basic	3010	8290	427,806.00	485,795.00	312,080.16	494,970.00	9,175.00	1.9%
Title I, Part D, Local Delinquent Programs	3025	8290	87,624.00	184,097.00	56,817.00	184,097.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	14,701.00	16,402.00	8,188.00	16,349.00	(53.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	2,217.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	8,898.00	10,436.00	4,491.89	10,436.00	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, 4204, 5510, 5630	8290	2,311,767.00	2,376,793.00	1,424,488.05	2,383,793.00	7,000.00	0.3%
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,805,867.00	4,062,057.00	2,214,342.35	4,098,023.00	35,966.00	0.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,160,511.00	1,173,555.00	0.00	1,164,620.00	(8,935.00)	-0.8%
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	543,191.00	543,191.00	306,852.00	557,912.00	14,721.00	2.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	5,089.00	5,089.00	1,058.98	5,089.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	120,525.00	120,525.00	125,877.77	125,878.00	5,353.00	4.4%
	6650, 6680, 6685, 6690, 6695	8590	135,000.00	113,791.00	8,791.00	113,791.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds		8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,512,330.00	3,681,620.00	2,209,730.60	4,480,212.00	798,592.00	21.7%
TOTAL, OTHER STATE REVENUE			5,476,646.00	5,637,771.00	2,652,310.35	6,447,502.00	809,731.00	14.4%

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)
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	10,000.00	10,000.00	4,616.67	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	592,967.00	479,400.45	171,294.44	620,423.45	141,023.00	29.4%
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	30,157.82	176,973.00	176,973.00	New
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	295,641.00	478,774.00	221,753.99	298,883.00	(179,891.00)	-37.6%
Tuition		8710	3,788,934.00	4,859,945.00	130,337.00	4,423,004.00	(436,941.00)	-9.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,687,542.00	5,828,119.45	558,159.92	5,529,283.45	(298,836.00)	-5.1%
TOTAL, REVENUES			14,341,561.00	15,890,521.45	5,424,812.62	16,440,023.45	549,502.00	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	2,221,509.00	2,130,078.00	1,108,464.52	2,120,393.00	9,685.00	0.5%
Certificated Pupil Support Salaries		1200	233,641.00	177,362.00	99,485.47	170,982.00	6,380.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	909,187.00	960,622.00	553,791.52	987,432.00	(26,810.00)	-2.8%
Other Certificated Salaries		1900	665,835.00	690,460.55	353,469.68	686,796.55	3,664.00	0.5%
TOTAL, CERTIFICATED SALARIES			4,030,172.00	3,958,522.55	2,115,211.19	3,965,603.55	(7,081.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	388,081.00	431,661.00	230,457.59	475,045.00	(43,384.00)	-10.1%
Classified Support Salaries		2200	492,478.00	373,474.00	203,452.82	445,355.00	(71,881.00)	-19.2%
Classified Supervisors' and Administrators' Salaries		2300	248,954.00	227,353.00	117,952.33	200,379.00	26,974.00	11.9%
Clerical, Technical and Office Salaries		2400	794,958.00	792,891.00	355,273.67	652,530.00	140,361.00	17.7%
Other Classified Salaries		2900	647,051.00	567,306.00	333,929.77	578,668.00	(11,362.00)	-2.0%
TOTAL, CLASSIFIED SALARIES			2,571,522.00	2,392,685.00	1,241,066.18	2,351,977.00	40,708.00	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	967,445.00	958,888.00	332,651.64	952,933.00	5,955.00	0.6%
PERS		3201-3202	427,619.00	407,825.00	209,814.07	390,073.00	17,752.00	4.4%
OASDI/Medicare/Alternative		3301-3302	93,217.00	87,964.00	46,856.92	87,125.00	839.00	1.0%
Health and Welfare Benefits		3401-3402	889,077.00	807,070.00	375,139.38	801,046.00	6,024.00	0.7%
Unemployment Insurance		3501-3502	3,169.00	2,964.00	1,574.33	2,975.00	(11.00)	-0.4%
Workers' Compensation		3601-3602	306,692.00	291,160.00	149,818.26	286,632.00	4,528.00	1.6%
OPEB, Allocated		3701-3702	121,724.00	423,484.00	106,503.92	421,687.00	1,797.00	0.4%
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			2,808,943.00	2,979,355.00	1,222,358.52	2,942,471.00	36,884.00	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,000.00	47,373.00	22,602.81	84,005.00	(36,632.00)	-77.3%
Books and Other Reference Materials		4200	2,644.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	399,266.00	404,106.00	141,541.93	424,149.52	(20,043.52)	-5.0%
Noncapitalized Equipment		4400	13,180.00	52,210.00	27,075.18	57,089.00	(4,879.00)	-9.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			426,090.00	503,689.00	191,219.92	565,243.52	(61,554.52)	-12.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,449,235.00	1,431,030.00	384,188.34	1,452,725.00	(21,695.00)	-1.5%
Travel and Conferences		5200	314,696.00	309,134.00	133,884.70	343,831.05	(34,697.05)	-11.2%
Dues and Memberships		5300	56,618.00	59,195.00	62,946.16	68,458.00	(9,263.00)	-15.6%
Insurance		5400-5450	8,279.00	8,279.00	2,309.75	8,279.00	0.00	0.0%
Operations and Housekeeping Services		5500	136,355.00	17,000.00	991.06	17,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	181,215.00	234,489.00	204,654.73	260,206.00	(25,717.00)	-11.0%
Transfers of Direct Costs		5710	91,212.00	90,025.00	46,577.44	98,093.00	(8,068.00)	-9.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,351,475.00	3,985,526.36	488,226.55	4,031,097.36	(45,571.00)	-1.1%
Communications		5900	39,097.00	38,792.00	16,616.70	39,970.00	(1,178.00)	-3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,628,182.00	6,173,470.36	1,340,395.43	6,319,659.41	(146,189.05)	-2.4%

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	500,000.00	500,000.00	0.00	569,597.00	(69,597.00)	-13.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,000.00	64,156.00	0.00	59,987.00	4,169.00	6.5%
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	60,403.00	132,948.00	121,464.00	132,948.00	0.00	0.0%
Equipment Replacement		6500	0.00	10,436.00	10,436.34	15,436.00	(5,000.00)	-47.9%
TOTAL, CAPITAL OUTLAY			632,403.00	707,540.00	131,900.34	777,968.00	(70,428.00)	-10.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	381,668.00	416,295.00	0.00	425,820.00	(9,525.00)	-2.3%
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	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			402,668.00	437,295.00	0.00	446,820.00	(9,525.00)	-2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	693,059.00	1,284,062.00	111,761.79	1,432,192.00	(148,130.00)	-11.5%
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			693,059.00	1,284,062.00	111,761.79	1,432,192.00	(148,130.00)	-11.5%
TOTAL, EXPENDITURES			16,193,039.00	18,436,618.91	6,353,913.37	18,801,934.48	(365,315.57)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	945,296.00	962,216.00	0.00	1,072,439.00	110,223.00	11.5%
Contributions from Restricted Revenues		8990	378,996.00	404,266.00	0.00	330,583.00	(73,683.00)	-18.2%
(e) TOTAL, CONTRIBUTIONS			1,324,292.00	1,366,482.00	0.00	1,403,022.00	36,540.00	2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,264,292.00	1,306,482.00	0.00	1,343,022.00	(36,540.00)	2.8%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 1A)	(Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2018-19)	90.09	82.00	-9.0%	Not Met
1st Subsequent Year (2019-20)	86.59	82.00	-5.3%	Not Met
2nd Subsequent Year (2020-21)	86.59	82.00	-5.3%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2018-19)	30.00	30.00	0.0%	Met
1st Subsequent Year (2019-20)	30.00	30.00	0.0%	Met
2nd Subsequent Year (2020-21)	30.00	30.00	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2018-19)	32,828.80	32,683.20	-0.4%	Met
1st Subsequent Year (2019-20)	32,828.80	32,683.20	-0.4%	Met
2nd Subsequent Year (2020-21)	32,828.80	32,683.20	-0.4%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

2018-19 projected ADA is less than projected at Budget Development due to lower attendance rates than in recent past even though enrollment numbers have stabilized.

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	18,256,223.00	24,255,915.00	32.9%	Not Met
1st Subsequent Year (2019-20)	18,354,113.00	24,264,679.00	32.2%	Not Met
2nd Subsequent Year (2020-21)	18,464,902.00	24,263,717.00	31.4%	Not Met

2B. Comparison of County Office LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2018-19 PROPERTY TAXES HAVE BEEN INCREASED TO REFLECT 18-19 P-1 TAX PROJECTIONS. SUBSEQUENT YEARS ARE BASED ON CURRENT YEAR PROJECTIONS. 8011 OBJECT HAS BEEN INCREASED BY COLA ON COE LCAP FUNDING ONLY

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2018-19)	16,899,553.55	17,071,015.55	1.0%	Met
1st Subsequent Year (2019-20)	17,612,227.00	17,607,855.00	0.0%	Met
2nd Subsequent Year (2020-21)	18,292,343.00	18,235,553.00	-0.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2018-19)	4,062,057.00	4,098,023.00	0.9%	No
1st Subsequent Year (2019-20)	3,933,836.00	3,985,728.00	1.3%	No
2nd Subsequent Year (2020-21)	3,933,836.00	3,985,728.00	1.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	6,715,433.00	10,490,377.00	56.2%	Yes
1st Subsequent Year (2019-20)	5,706,432.00	7,247,942.00	27.0%	Yes
2nd Subsequent Year (2020-21)	5,869,182.00	7,493,857.00	27.7%	Yes

Explanation:
(required if Yes)

OTHER STATE REVENUES HAVE BEEN INCREASED FOR 2018-19 SECOND INTERIM DUE TO THE LOCAL SOLUTIONS AND CTE GRANTS

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	8,947,657.45	8,895,624.45	-0.6%	No
1st Subsequent Year (2019-20)	9,238,196.00	8,790,236.00	-4.8%	No
2nd Subsequent Year (2020-21)	9,537,418.00	9,020,198.00	-5.4%	Yes

Explanation:
(required if Yes)

LOCAL REVENUES DECREASED TO REFLECT ONE-TIME DONATIONS AND FUNDING SOURCES

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	951,423.00	1,034,742.52	8.8%	Yes
1st Subsequent Year (2019-20)	961,925.00	1,125,487.00	17.0%	Yes
2nd Subsequent Year (2020-21)	972,995.00	1,094,756.00	12.5%	Yes

Explanation:
(required if Yes)

MATERIALS AND SUPPLIES INCREASED TO REFLECT LOCAL SOLUTIONS AND CTE GRANTS

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	9,485,386.36	12,761,975.41	34.8%	Yes
1st Subsequent Year (2019-20)	7,635,471.00	8,857,963.00	16.0%	Yes
2nd Subsequent Year (2020-21)	7,704,566.00	8,925,496.00	15.8%	Yes

Explanation:
(required if Yes)

SERVICES INCREASED TO REFLECT LOCAL SOLUTIONS, CTE, AND DIFFERENTIATED ASSISTANCE GRANTS

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2018-19)	19,725,147.45	23,484,024.45	19.1%	Not Met
1st Subsequent Year (2019-20)	18,878,464.00	20,023,906.00	6.1%	Not Met
2nd Subsequent Year (2020-21)	19,340,436.00	20,499,783.00	6.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2018-19)	10,416,809.36	13,796,717.93	32.4%	Not Met
1st Subsequent Year (2019-20)	8,597,396.00	9,983,450.00	16.1%	Not Met
2nd Subsequent Year (2020-21)	8,677,561.00	10,020,252.00	15.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

OTHER STATE REVENUES HAVE BEEN INCREASED FOR 2018-19 SECOND INTERIM DUE TO THE LOCAL SOLUTIONS AND CTE GRANTS

Explanation:

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

LOCAL REVENUES DECREASED TO REFLECT ONE-TIME DONATIONS AND FUNDING SOURCES

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

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

MATERIALS AND SUPPLIES INCREASED TO REFLECT LOCAL SOLUTIONS AND CTE GRANTS

Explanation:

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

SERVICES INCREASED TO REFLECT LOCAL SOLUTIONS, CTE, AND DIFFERENTIATED ASSISTANCE GRANTS

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

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

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

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	302,976.45	430,601.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		430,601.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	3.6%	3.6%	3.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.2%	1.2%	1.0%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

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

Yes

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

- b. 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)
	13,690,104.00	13,690,104.00	13,690,104.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	263,001.00	18,278,740.00	N/A	Met
1st Subsequent Year (2019-20)	(1,061,481.00)	16,484,970.00	6.4%	Not Met
2nd Subsequent Year (2020-21)	(278,686.00)	15,804,633.00	1.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

SECOND INTERIM REFLECTS THE ACCOUNTING CHANGE IN CURRENT YEAR PROPERTY TAXES AND EXCESS PROPERTY TAX PAYMENTS

7. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance County School Service Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2018-19)	7,605,363.74	Met
1st Subsequent Year (2019-20)	6,452,253.74	Met
2nd Subsequent Year (2020-21)	6,170,506.71	Met

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

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

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

Explanation:
(required if NOT met)

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

7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

Ending Cash Balance County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2018-19)	9,639,713.00	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or	\$67,000 (greater of)	0	to \$5,957,999
4% or	\$298,000 (greater of)	\$5,958,000	to \$14,891,999
3% or	\$598,000 (greater of)	\$14,892,000	to \$67,018,000
2% or	\$2,011,000 (greater of)	\$67,018,001	and over

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 8B2b) if Criterion 6B, Line 1 is No:	37,140,674	34,086,542	33,690,094
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	37,140,674.48	34,086,542.00	33,690,094.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	37,140,674.48	34,086,542.00	33,690,094.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,114,220.23	1,022,596.26	1,010,702.82
6. Reserve Standard - by Amount (From percentage level chart above)	596,000.00	596,000.00	596,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,114,220.23	1,022,596.26	1,010,702.82

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,140,622.18	1,019,519.94	842,299.94
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	195,000.00	195,000.00	195,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,335,622.18	1,214,519.94	1,037,299.94
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.60%	3.56%	3.08%
County Office's Reserve Standard (Section 8A, Line 7):	1,114,220.23	1,022,596.26	1,010,702.82
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S5. Contributions

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

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

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

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

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(962,216.00)	(1,072,439.00)	11.5%	110,223.00	Not Met
1st Subsequent Year (2019-20)	(1,390,510.00)	(1,460,000.00)	5.0%	69,490.00	Met
2nd Subsequent Year (2020-21)	(1,453,090.00)	(1,518,400.00)	4.5%	65,310.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2018-19)	396,833.00	396,833.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	396,833.00	396,833.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	396,833.00	396,833.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2018-19)	393,950.00	392,258.00	-0.4%	(1,692.00)	Met
1st Subsequent Year (2019-20)	344,116.00	360,000.00	4.6%	15,884.00	Met
2nd Subsequent Year (2020-21)	344,116.00	260,000.00	-24.4%	(84,116.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

18-19 UNRESTRICTED CONTRIBUTIONS INCREASED AT SECOND INTERIM DUE TO DECREASED ADA PROJECTIONS FOR COMMUNITY SCHOOL

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

TRANSFERS OUT HAVE BEEN REVISED TO REFLECT PROJECTED ADJUSTMENTS IN FUND 12 AND FUND 13 REVENUES AND EXPENDITURES

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1.
 - a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6D and S6C)
 - b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

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

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

Child Care Facilities Loan	3	Unrestricted LCFF Funding Sources	Unrestricted Resource Object 5439	63,000
TOTAL:				63,000

Type of Commitment (continued):	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	325,608	325,608	325,608	325,608

Other Long-term Commitments (continued):

Child Care Facilities Loan	21,000	21,000	21,000	21,000
Total Annual Payments:	346,608	346,608	346,608	346,608
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
9,960,820.00	9,960,820.00
0.00	0.00
9,960,820.00	9,960,820.00
Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2018

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

First Interim (Form 01CSI, Item S7A)	Second Interim
657,950.00	657,950.00
662,943.00	662,943.00
659,346.00	659,346.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

708,083.00	725,401.00
708,083.00	725,401.00
708,083.00	725,401.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

628,053.32	628,053.32
628,053.32	653,175.45
628,053.32	672,770.71

- d. Number of retirees receiving OPEB benefits
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

61	61
61	61
61	61

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	56.3	42.9	44.0	44.0

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

6. Amount included for any tentative salary schedule increases

0

0

0

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

- 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

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

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

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

No		

--

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
	3.0%	3.0%

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	95.2	102.0	102.0	102.0

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

0

0

0

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
		0
	3.0%	3.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	41.0	43.3	44.0	44.0

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

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

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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.

Fund 12 and Fund 13 may require an interfund transfer

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

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

No

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

No

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

A3: THERE IS A SLIGHT DECREASE IN COUNTY OPERATIONS ADA IN 2018-19 OVER 2017-18. A6: HEALTH BENEFITS AT LOWEST COST PLAN ARE PROVIDED FREE TO SELECT RETIREES.

End of County Office Second Interim Criteria and Standards Review

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,651,264.00	6,651,264.00	1,121,348.00	6,651,264.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,038,840.00	7,038,840.00	3,403,007.00	7,038,840.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4,330.32	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,690,104.00	13,690,104.00	4,528,685.32	13,690,104.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,690,104.00	13,690,104.00	3,108,242.00	13,690,104.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,690,104.00	13,690,104.00	3,108,242.00	13,690,104.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	1,420,443.32	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,420,443.32	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.58	0.58		0.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.58	0.58		0.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.58	0.58		0.58		
2) Ending Balance, June 30 (E + F1e)			0.58	0.58		0.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.61	0.61		0.61		
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	(0.03)	(0.03)		(0.03)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	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								
Pass-Through Revenues From Federal Sources		8287	6,651,264.00	6,651,264.00	1,121,348.00	6,651,264.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,651,264.00	6,651,264.00	1,121,348.00	6,651,264.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	5,507,377.00	5,507,377.00	3,348,436.00	5,507,377.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,531,463.00	1,531,463.00	54,571.00	1,531,463.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,038,840.00	7,038,840.00	3,403,007.00	7,038,840.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	4,330.32	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,330.32	0.00	0.00	0.0%
TOTAL, REVENUES			13,690,104.00	13,690,104.00	4,528,685.32	13,690,104.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,163,250.00	8,163,250.00	1,175,920.00	8,163,250.00	0.00	0.0%
To County Offices		7212	19,477.00	19,477.00	0.00	19,477.00	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	5,507,377.00	5,507,377.00	1,932,322.00	5,507,377.00	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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,690,104.00	13,690,104.00	3,108,242.00	13,690,104.00	0.00	0.0%
TOTAL, EXPENDITURES			13,690,104.00	13,690,104.00	3,108,242.00	13,690,104.00		

Resource	Description	2018/19
		Projected Year Totals
6500	Special Education	0.61
Total, Restricted Balance		0.61

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,500.00	26,500.00	7,984.62	20,000.00	(6,500.00)	-24.5%
3) Other State Revenue		8300-8599	997,847.00	611,392.00	471,320.78	610,316.00	(1,076.00)	-0.2%
4) Other Local Revenue		8600-8799	202,831.00	198,082.15	27,929.66	202,385.10	4,302.95	2.2%
5) TOTAL, REVENUES			1,227,178.00	835,974.15	507,235.06	832,701.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	384,828.00	383,634.00	206,828.76	391,050.00	(7,416.00)	-1.9%
2) Classified Salaries		2000-2999	229,732.00	238,391.00	137,956.70	245,803.00	(7,412.00)	-3.1%
3) Employee Benefits		3000-3999	295,012.00	295,627.00	148,599.10	289,423.00	6,204.00	2.1%
4) Books and Supplies		4000-4999	36,623.00	51,307.26	16,449.83	49,043.91	2,263.35	4.4%
5) Services and Other Operating Expenditures		5000-5999	245,012.00	47,101.00	21,672.31	47,467.30	(366.30)	-0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	112,102.00	89,462.00	0.00	89,462.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,303,109.00	1,105,522.26	531,508.70	1,112,249.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,931.00)	(269,548.11)	(24,271.64)	(279,548.11)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	75,931.00	259,116.00	0.00	269,116.00	10,000.00	3.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,931.00	259,116.00	0.00	269,116.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(10,432.11)	(24,271.64)	(10,432.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,432.11	10,432.11		10,432.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,432.11	10,432.11		10,432.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,432.11	10,432.11		10,432.11		
2) Ending Balance, June 30 (E + F1e)			10,432.11	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,432.11	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	26,500.00	26,500.00	7,984.62	20,000.00	(6,500.00)	-24.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,500.00	26,500.00	7,984.62	20,000.00	(6,500.00)	-24.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,400.00	2,400.00	722.49	2,400.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	992,947.00	606,492.00	329,129.00	605,416.00	(1,078.00)	-0.2%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	141,469.29	2,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			997,847.00	611,392.00	471,320.78	610,316.00	(1,078.00)	-0.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	605.00	1,138.30	1,138.30	533.30	88.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	168,504.00	163,194.00	0.00	0.00	(163,194.00)	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	21,587.80	163,194.00	163,194.00	New
Other Local Revenue								
All Other Local Revenue		8699	34,027.00	34,283.15	5,203.56	38,052.80	3,769.65	11.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			202,831.00	198,082.15	27,929.66	202,385.10	4,302.95	2.2%
TOTAL, REVENUES			1,227,178.00	835,974.15	507,235.06	832,701.10		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	286,236.00	282,265.00	147,696.96	289,681.00	(7,416.00)	-2.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,392.00	101,369.00	59,131.80	101,369.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			384,628.00	383,634.00	206,828.76	391,050.00	(7,416.00)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	104,122.00	107,775.00	59,258.79	107,222.00	553.00	0.5%
Classified Support Salaries		2200	83,507.00	88,513.00	52,944.48	89,724.00	(1,211.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,103.00	42,103.00	25,753.43	48,857.00	(6,754.00)	-16.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			229,732.00	238,391.00	137,956.70	245,803.00	(7,412.00)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	63,076.00	48,993.00	25,977.47	49,105.00	(112.00)	-0.2%
PERS		3201-3202	40,662.00	56,768.00	30,085.27	55,518.00	1,250.00	2.2%
OASDI/Medicare/Alternative		3301-3302	8,879.00	8,502.00	4,734.18	8,455.00	47.00	0.6%
Health and Welfare Benefits		3401-3402	114,025.00	115,442.00	55,213.90	111,836.00	3,606.00	3.1%
Unemployment Insurance		3501-3502	310.00	278.00	154.88	283.00	(5.00)	-1.8%
Workers' Compensation		3601-3602	29,087.00	28,486.00	14,648.32	27,759.00	727.00	2.6%
OPEB, Allocated		3701-3702	38,973.00	37,158.00	17,785.08	36,467.00	691.00	1.9%
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			295,012.00	295,627.00	148,599.10	289,423.00	6,204.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,623.00	32,307.26	10,638.02	35,793.91	(3,486.65)	-10.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	19,000.00	19,000.00	5,811.81	13,250.00	5,750.00	30.3%
TOTAL, BOOKS AND SUPPLIES			36,623.00	51,307.26	16,449.83	49,043.91	2,263.35	4.4%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,400.00	5,400.00	3,229.68	5,900.00	(500.00)	-9.3%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,550.00	21,883.00	11,267.16	22,416.30	(533.30)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,279.00	9,279.00	140.69	8,779.00	500.00	5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,800.00	2,800.00	1,731.29	2,800.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	203,994.00	5,750.00	4,213.48	5,583.00	167.00	2.9%
Communications		5900	1,889.00	1,889.00	1,090.01	1,889.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			245,012.00	47,101.00	21,672.31	47,467.30	(366.30)	-0.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	112,102.00	89,462.00	0.00	89,462.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			112,102.00	89,462.00	0.00	89,462.00	0.00	0.0%
TOTAL EXPENDITURES			1,303,109.00	1,105,522.26	531,506.70	1,112,249.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	75,931.00	259,116.00	0.00	269,116.00	10,000.00	3.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,931.00	259,116.00	0.00	269,116.00	10,000.00	3.9%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			75,931.00	259,116.00	0.00	269,116.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	67,364.00	119,537.00	77,172.09	122,571.00	3,034.00	2.5%
3) Other State Revenue		8300-8599	5,578.00	17,276.00	12,734.97	17,280.00	4.00	0.0%
4) Other Local Revenue		8600-8799	50,950.00	412.00	743.84	789.00	377.00	91.5%
5) TOTAL, REVENUES			123,892.00	137,225.00	90,650.90	140,640.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,740.00	50,333.00	24,749.53	43,456.00	6,877.00	13.7%
3) Employee Benefits		3000-3999	15,417.00	15,726.00	7,334.07	13,125.00	2,601.00	16.5%
4) Books and Supplies		4000-4999	53,000.00	66,010.00	39,058.99	67,010.00	(1,000.00)	-1.5%
5) Services and Other Operating Expenditures		5000-5999	5,735.00	5,735.00	3,273.87	5,735.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	71,571.00	44,365.38	71,571.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	2,684.00	0.00	2,885.00	(201.00)	-7.5%
9) TOTAL, EXPENDITURES			123,892.00	212,059.00	118,781.84	203,782.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(74,834.00)	(28,130.94)	(63,142.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	74,834.00	0.00	63,142.00	(11,692.00)	-15.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	74,834.00	0.00	63,142.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(28,130.94)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	67,364.00	47,966.00	12,758.19	51,000.00	3,034.00	6.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	71,571.00	64,413.90	71,571.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			67,364.00	119,537.00	77,172.09	122,571.00	3,034.00	2.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,578.00	17,278.00	12,734.97	17,280.00	4.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,578.00	17,278.00	12,734.97	17,280.00	4.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	50,950.00	260.00	637.00	637.00	377.00	145.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	152.00	106.84	152.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,950.00	412.00	743.84	789.00	377.00	91.5%
TOTAL, REVENUES			123,892.00	137,225.00	90,650.90	140,640.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	16,714.00	17,164.00	5,401.04	10,287.00	6,877.00	40.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,026.00	33,169.00	19,348.49	33,169.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			49,740.00	50,333.00	24,749.53	43,456.00	6,877.00	13.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,987.00	8,987.00	4,280.36	7,569.00	1,418.00	15.8%
OASDI/Medicare/Alternative		3301-3302	726.00	736.00	356.94	622.00	114.00	15.5%
Health and Welfare Benefits		3401-3402	0.00	289.00	270.60	271.00	18.00	6.2%
Unemployment Insurance		3501-3502	25.00	25.00	12.38	25.00	0.00	0.0%
Workers' Compensation		3601-3602	2,367.00	2,377.00	1,166.67	2,033.00	344.00	14.5%
OPEB, Allocated		3701-3702	3,312.00	3,312.00	1,247.12	2,605.00	707.00	21.3%
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			15,417.00	15,728.00	7,334.07	13,125.00	2,601.00	16.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,000.00	9,554.00	4,715.08	10,554.00	(1,000.00)	-10.5%
Noncapitalized Equipment		4400	0.00	6,456.00	6,110.89	6,456.00	0.00	0.0%
Food		4700	50,000.00	50,000.00	28,233.02	50,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,000.00	66,010.00	39,058.99	67,010.00	(1,000.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	900.00	900.00	350.00	900.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,500.00	1,500.00	333.87	1,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,330.00	3,330.00	2,590.00	3,330.00	0.00	0.0%
Communications		5900	5.00	5.00	0.00	5.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,735.00	5,735.00	3,273.87	5,735.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	71,571.00	44,365.38	71,571.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	71,571.00	44,365.38	71,571.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	2,684.00	0.00	2,885.00	(201.00)	-7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	2,684.00	0.00	2,885.00	(201.00)	-7.5%
TOTAL EXPENDITURES			123,892.00	212,059.00	118,781.84	203,782.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	74,834.00	0.00	63,142.00	(11,692.00)	-15.6%
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	74,834.00	0.00	63,142.00	(11,692.00)	-15.6%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	74,834.00	0.00	63,142.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.01	0.01		0.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01		0.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01		0.01		
2) Ending Balance, June 30 (E + F1e)			0.01	0.01		0.01		
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	0.01	0.01		0.01		
FUND 16 ASSIGNMENTS	0000	9780	0.01					
FUND 16 EXPENDITURES	0000	9780		0.01				
FUND 16 EXPENDITURES	0000	9780				0.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	4,522.51	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	4,522.51	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	4,522.51	5,000.00		
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	5,000.00	40,529.00	0.00	40,529.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000.00)	(40,529.00)	0.00	(40,529.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(35,529.00)	4,522.51	(35,529.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	487,479.80	487,479.80		487,479.80	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)			487,479.80	487,479.80		487,479.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,479.80	487,479.80		487,479.80		
2) Ending Balance, June 30 (E + F1e)			487,479.80	451,950.80		451,950.80		
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	487,479.80	258,950.80		256,950.80		
FUND 17 ASSIGNMENTS	0000	9780	487,479.80					
HEALTH AND WELFARE CAP	0000	9780		165,576.42				
DATA PROCESSING	0000	9780		91,374.38				
HEALTH AND WELFARE CAP	0000	9780				165,576.42		
COUNTY WIDE DATA PROCESSING IMPROV	0000	9780				91,374.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	195,000.00		195,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	4,522.51	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	4,522.51	5,000.00	0.00	0.0%
TOTAL REVENUES			5,000.00	5,000.00	4,522.51	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,000.00	40,529.00	0.00	40,529.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000.00	40,529.00	0.00	40,529.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c)			(5,000.00)	(40,529.00)	0.00	(40,529.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	18,000.00	12,980.12	18,000.00	0.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	12,980.12	18,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,000.00	18,000.00	12,980.12	18,000.00		
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	346,304.00	346,304.00	0.00	346,304.00	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			(346,304.00)	(346,304.00)	0.00	(346,304.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(328,304.00)	(328,304.00)	12,980.12	(328,304.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,411,593.68	1,411,593.68		1,411,593.68	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)			1,411,593.68	1,411,593.68		1,411,593.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,411,593.68	1,411,593.68		1,411,593.68		
2) Ending Balance, June 30 (E + F1e)			1,083,289.68	1,083,289.68		1,083,289.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	1,083,289.68	1,083,289.68		1,083,289.68		
FUND 20 ASSIGNMENTS	0000	9780	1,083,289.68					
FUND 20 EXPENDITURES	0000	9780		1,083,289.68				
FUND 20 EXPENDITURES	0000	9780				1,083,289.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	18,000.00	18,000.00	12,980.12	18,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	18,000.00	12,980.12	18,000.00	0.00	0.0%
TOTAL, REVENUES			18,000.00	18,000.00	12,980.12	18,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	346,304.00	346,304.00	0.00	346,304.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			346,304.00	346,304.00	0.00	346,304.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c)			(346,304.00)	(346,304.00)	0.00	(346,304.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	6,215.23	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	6,215.23	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,800.00	6,800.00	(4,030.07)	6,800.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	392,000.00	570,240.00	333,860.65	570,240.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			398,800.00	577,040.00	329,830.58	577,040.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(398,800.00)	(567,040.00)	(323,615.35)	(567,040.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.00	10,000.00	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			50,000.00	50,000.00	0.00	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(338,800.00)	(517,040.00)	(323,615.35)	(517,040.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	815,731.43	815,731.43		815,731.43	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)			815,731.43	815,731.43		815,731.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			815,731.43	815,731.43		815,731.43		
2) Ending Balance, June 30 (E + F1e)			476,931.43	298,691.43		298,691.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	476,931.43	298,691.43		298,691.43		
FUND 40 EXPENDITURES	0000	9780	476,931.43					
FUND 40 EXPENDITURES	0000	9780		298,691.43				
FUND 40 EXPENDITURES	0000	9780				298,691.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	6,215.23	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	6,215.23	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	6,215.23	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	6,800.00	6,800.00	(4,030.07)	6,800.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,800.00	6,800.00	(4,030.07)	6,800.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	71,029.00	44,696.00	71,029.00	0.00	0.0%
Land Improvements		6170	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	371,400.00	478,611.00	289,164.65	480,611.00	18,000.00	3.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.00	23,000.00	(18,000.00)	-360.0%
Equipment Replacement		6500	14,800.00	14,600.00	0.00	14,600.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			392,000.00	570,240.00	333,860.65	570,240.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			398,800.00	577,040.00	329,830.58	577,040.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	0.00	50,000.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	22.50	20.00	20.00	20.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	70.09	70.09	62.00	62.00	(8.09)	-12%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	92.59	90.09	82.00	82.00	(8.09)	-9%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	30.00	30.00	30.00	30.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	30.00	30.00	30.00	30.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	122.59	120.09	112.00	112.00	(8.09)	-7%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	33,199.69	32,828.80	32,683.20	32,683.20	(145.60)	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	37,140,674.48
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,061,574.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	802,935.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	4,723,275.00
5. Interfund Transfers Out	All	9300	7600-7629	392,258.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	23,565.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,423,004.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				10,386,037.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	63,142.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				22,756,205.48

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		82.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		277,514.70
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	17,439,410.55	169,908.52
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	17,439,410.55	169,908.52
B. Required effort (Line A.2 times 90%)	15,695,469.50	152,917.67
C. Current year expenditures (Line I.E and Line II.B)	22,756,205.48	277,514.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)		32,683.20	0.00%	32,683.20	0.00%	32,683.20
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,503,929.00	0.07%	12,512,693.00	-0.01%	12,511,731.00
2. Federal Revenues	8100-8299	4,098,023.00	-2.74%	3,985,728.00	0.00%	3,985,728.00
3. Other State Revenues	8300-8599	10,490,377.00	-30.91%	7,247,942.00	3.39%	7,493,857.00
4. Other Local Revenues	8600-8799	8,895,624.45	-1.18%	8,790,236.00	2.62%	9,020,198.00
5. Other Financing Sources						
a. Transfers In	8900-8929	396,833.00	0.00%	396,833.00	0.00%	396,833.00
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)		36,384,786.45	-9.49%	32,933,432.00	1.44%	33,408,347.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,244,717.55		5,304,546.00
b. Step & Column Adjustment				134,828.45		139,315.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(75,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,244,717.55	1.14%	5,304,546.00	2.63%	5,443,861.00
2. Classified Salaries						
a. Base Salaries				6,701,474.00		6,821,533.00
b. Step & Column Adjustment				199,559.00		204,646.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(79,500.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,701,474.00	1.79%	6,821,533.00	3.00%	7,026,179.00
3. Employee Benefits	3000-3999	5,124,824.00	6.97%	5,481,776.00	5.18%	5,765,513.00
4. Books and Supplies	4000-4999	1,034,742.52	8.77%	1,125,487.00	-2.73%	1,094,756.00
5. Services and Other Operating Expenditures	5000-5999	12,761,975.41	-30.59%	8,857,963.00	0.76%	8,925,496.00
6. Capital Outlay	6000-6999	802,935.00	-59.52%	325,000.00	-7.69%	300,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,170,095.00	14.17%	5,902,584.00	-15.86%	4,966,636.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(92,347.00)	0.00%	(92,347.00)	0.00%	(92,347.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	392,258.00	-8.22%	360,000.00	-27.78%	260,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		37,140,674.48	-8.22%	34,086,542.00	-1.16%	33,690,094.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(755,888.03)		(1,153,110.00)		(281,747.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,361,251.77		7,605,363.74		6,452,253.74
2. Ending Fund Balance (Sum lines C and D1)		7,605,363.74		6,452,253.74		6,170,506.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,725.00		25,725.00		25,725.00
b. Restricted	9740	957,821.80		866,192.80		863,131.80
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	5,481,194.76		4,540,816.00		4,439,350.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,140,622.18		1,019,519.94		842,299.94
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,605,363.74		6,452,253.74		6,170,506.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,140,622.18		1,019,519.94		842,299.94
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,335,622.18		1,214,519.94		1,037,299.94
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.60%		3.56%		3.08%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)						
		13,690,104.00		13,690,104.00		13,690,104.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		37,140,674.48		34,086,542.00		33,690,094.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		37,140,674.48		34,086,542.00		33,690,094.00
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)		37,140,674.48		34,086,542.00		33,690,094.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,114,220.23		1,022,596.26		1,010,702.82
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		596,000.00		596,000.00		596,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,114,220.23		1,022,596.26		1,010,702.82
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		32,683.20	0.00%	32,683.20	0.00%	32,683.20
(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	12,138,714.00	0.07%	12,147,478.00	-0.01%	12,146,516.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,042,875.00	-71.61%	1,147,942.00	2.86%	1,180,800.00
4. Other Local Revenues	8600-8799	3,366,341.00	-5.20%	3,191,236.00	4.04%	3,320,198.00
5. Other Financing Sources						
a. Transfers In	8900-8929	396,833.00	0.00%	396,833.00	0.00%	396,833.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,403,022.00)	4.06%	(1,460,000.00)	4.00%	(1,518,400.00)
6. Total (Sum lines A1 thru A5c)		18,541,741.00	-16.82%	15,423,489.00	0.66%	15,525,947.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,279,114.00		1,240,578.00
b. Step & Column Adjustment				36,464.00		38,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,279,114.00	-3.01%	1,240,578.00	3.06%	1,278,578.00
2. Classified Salaries						
a. Base Salaries				4,349,497.00		4,398,997.00
b. Step & Column Adjustment				129,000.00		131,970.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(79,500.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,349,497.00	1.14%	4,398,997.00	3.00%	4,530,967.00
3. Employee Benefits	3000-3999	2,182,353.00	6.90%	2,332,936.00	5.18%	2,453,802.00
4. Books and Supplies	4000-4999	469,499.00	3.18%	484,429.00	3.05%	499,204.00
5. Services and Other Operating Expenditures	5000-5999	6,442,316.00	-42.18%	3,725,000.00	1.34%	3,775,000.00
6. Capital Outlay	6000-6999	24,967.00	0.13%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,723,275.00	15.95%	5,476,764.00	-17.09%	4,540,816.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,524,539.00)	-1.69%	(1,498,734.00)	0.00%	(1,498,734.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	332,258.00	-9.71%	300,000.00	-33.33%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,278,740.00	-9.81%	16,484,970.00	-4.13%	15,804,633.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		263,001.00		(1,061,481.00)		(278,686.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,384,540.94		6,647,541.94		5,586,060.94
2. Ending Fund Balance (Sum lines C and D1)		6,647,541.94		5,586,060.94		5,307,374.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,725.00		25,725.00		25,725.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,481,194.76		4,540,816.00		4,439,350.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,140,622.18		1,019,519.94		842,299.94
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,647,541.94		5,586,060.94		5,307,374.94

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,140,622.18		1,019,519.94		842,299.94
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,335,622.18		1,214,519.94		1,037,299.94
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.						
See attached narrative						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	365,215.00	0.00%	365,215.00	0.00%	365,215.00
2. Federal Revenues	8100-8299	4,098,023.00	-2.74%	3,985,728.00	0.00%	3,985,728.00
3. Other State Revenues	8300-8599	6,447,502.00	-5.39%	6,100,000.00	3.49%	6,313,057.00
4. Other Local Revenues	8600-8799	5,529,283.45	1.26%	5,599,000.00	1.80%	5,700,000.00
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	1,403,022.00	4.06%	1,460,000.00	4.00%	1,518,400.00
6. Total (Sum lines A1 thru A5c)		17,843,045.45	-1.87%	17,509,943.00	2.13%	17,882,400.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,965,603.55		4,063,968.00
b. Step & Column Adjustment				98,364.45		101,315.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,965,603.55	2.48%	4,063,968.00	2.49%	4,165,283.00
2. Classified Salaries						
a. Base Salaries				2,351,977.00		2,422,536.00
b. Step & Column Adjustment				70,559.00		72,676.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,351,977.00	3.00%	2,422,536.00	3.00%	2,495,212.00
3. Employee Benefits	3000-3999	2,942,471.00	7.01%	3,148,840.00	5.17%	3,311,711.00
4. Books and Supplies	4000-4999	565,243.52	13.41%	641,058.00	-7.10%	595,552.00
5. Services and Other Operating Expenditures	5000-5999	6,319,659.41	-18.78%	5,132,963.00	0.34%	5,150,496.00
6. Capital Outlay	6000-6999	777,968.00	-61.44%	300,000.00	-8.33%	275,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	446,820.00	-4.70%	425,820.00	0.00%	425,820.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,432,192.00	-1.80%	1,406,387.00	0.00%	1,406,387.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,861,934.48	-6.68%	17,601,572.00	1.61%	17,885,461.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,018,889.03)		(91,629.00)		(3,061.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,976,710.83		957,821.80		866,192.80
2. Ending Fund Balance (Sum lines C and D1)		957,821.80		866,192.80		863,131.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	957,821.80		866,192.80		863,131.80
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)		957,821.80		866,192.80		863,131.80

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

Current LEA: 40-10405-0000000 San Luis Obispo County Office of Education		
Selected SELPA: AJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,800.00)	0.00	(92,347.00)				
Other Sources/Uses Detail					396,833.00	392,258.00		
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	2,800.00	0.00	89,462.00	0.00				
Other Sources/Uses Detail					269,116.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	2,005.00	0.00				
Other Sources/Uses Detail					63,142.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	40,529.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	346,304.00		
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					60,000.00	10,000.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	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								
651 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								
751 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	2,800.00	(2,800.00)	92,347.00	(92,347.00)	789,091.00	789,091.00		

SACS2018ALL Financial Reporting Software - 2018.2.0
2/25/2019 11:22:02 AM

40-10405-0000000

Second Interim
2018-19 Projected Totals
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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

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

IMPORT CHECKS

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

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625	0000	8625	438,738.00
Explanation:COMMUNITY REDEVELOPMENT REVENUES ARE TRANSFERRED THROUGH AN 8990 TO RESOURCE 9694			

01-6500-0-5001-0000-8590	6500	8590	95,000.00
Explanation:Not pass thru revenues to districts....This is for ALT ED RSP programs			

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

SACS2018ALL Financial Reporting Software - 2018.2.0
2/25/2019 11:22:20 AM

40-10405-0000000

Second Interim
2018-19 Actuals to Date
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625	0000	8625	228,134.32
Explanation:COMMUNITY REDEVELOPMENT FUNDS ARE TRANSFERRED THROUGH OBJECT 8980 TO RESTRICTED RESOURCE 9694			

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.