

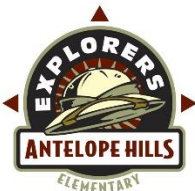


Murrieta Valley Unified School District

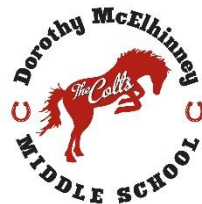
Inspiring every student to think, to learn, to achieve, to care.



2018-2019
First Interim Report
December 13, 2018



MURRIETA CANYON
ACADEMY



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S



SCHOOL DISTRICT CERTIFICATION

2018 - 2019
First Interim

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

Signed: 
District Superintendent or Designee

Date: 12/14/18

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2018

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Stacy Matusek

Telephone: 951-696-1600

Title: Executive Director, Fiscal Services

E-mail: smatusek@murrieta.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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



GENERAL FUND

2018 - 2019
First Interim

Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Overview

The 2018-2019 First Interim Budget was prepared utilizing the following sources:

- ✚ Governor's 2018-2019 State Enacted Budget
- ✚ Department of Finance Local Control Funding Formula (LCFF) Gap Percentages
- ✚ School Services of California 2018-2019 Adopted Budget Financial Dashboard Projections
- ✚ Fiscal Crisis and Management Assistance Team LCFF Calculators
- ✚ District Local Control Accountability Plan (LCAP)

Throughout the 2018-2019 Fiscal Year, key dates and events may have an impact on budget projections and may require budget revisions including:

- ✚ Final State Adopted Budget
 - June 2018
 - All State Budget impacts are reflected in the First Interim Report
- ✚ Student Enrollment
 - August 2018 – First Day of School
 - October 2018 – CBEDS
 - December 2018 – CalPads Fall Certification
- ✚ Average Daily Attendance (ADA) Reports
 - P1 December 2018
 - P2 March 2019
- ✚ Negotiations
 - Negotiated agreements for all employee groups are included in the First Interim Report

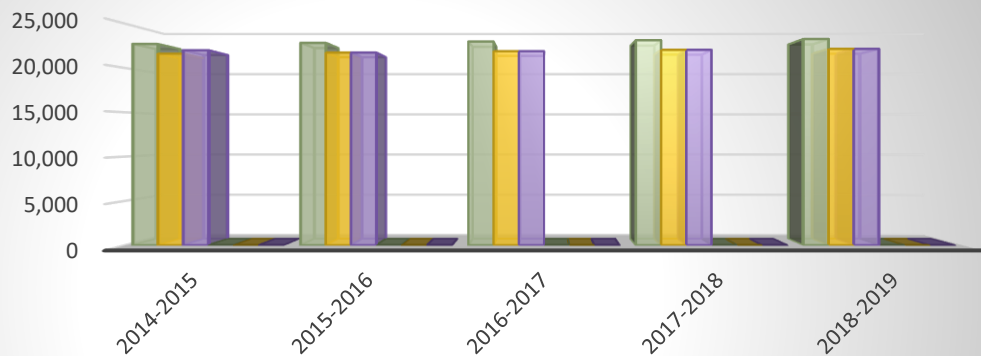
Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula

Fiscal Year 2018-2019 is the sixth year of the eight year planned Local Control Funding Formula (LCFF) phase in. However, LCFF full funding was included in the 2018-2019 State Enacted Budget. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections. The following information details the components of LCFF and district calculations:

- + Grade Span Base Grants Per ADA—TK/K-3, 4-6, 7-8, 9-12
- + Base Grant Add-On's-TK/K-3 Grade Span Adjustment & 9-12 Career Technical Education
- + Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
 - o English Learners, Free and Reduced Price Meal Program, Foster Youth and Homeless
 - o District Unduplicated Pupil Count three year rolling average 35.73%
- + 3.7% Cost of Living Adjustment - 2.71% statutory COLA plus an augmentation of .99%
- + Department of Finance Gap Funding Rate 100%
- + Districts are funded on the greater of prior year ADA or current year ADA
 - o Projected CBEDS 23,255
 - o LCFF Projected Funded ADA 22,151
 - o Includes 3.0 ADA County Programs

Historical Enrollment and P2 Average Daily Attendance






	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
CBEDS Enrollment-District Only	22,698	22,825	22,978	23,121	23,255
P2 ADA-District Only	21,598	21,730	21,883	22,039	22,148
LCFF Funded ADA-District Only	21,993	21,730	21,883	22,036	22,148
ADA/Enrollment %	96.89%	95.20%	95.23%	95.31%	95.24%
Enrollment Change %	-1.41%	0.56%	0.67%	0.62%	0.58%
ADA Change %	-1.78%	0.61%	0.70%	0.71%	0.49%

Murrieta Valley Unified School District
2018-2019 First Interim Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula -
continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>TK-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,459	\$7,571	\$7,796	\$9,034	
Grade Span Adjustment	\$776			\$235	
Supplemental Funding Add-On 35.73%	\$588	\$541	\$557	\$662	
Funded ADA	5,694	4,817	3,562	8,078	22,151
LCFF Grade Level Funding	\$50,240,856	\$39,075,618	\$29,753,750	\$80,225,548	\$199,295,772
Transportation Funding					\$88,659
<i>2018-2019 LCFF TARGET FUNDING</i>					<i>\$199,384,431</i>

LCFF funding totaling \$199,384,431 is comprised of the following sources:

-  State Aid \$112,572,466
-  Property Taxes \$53,302,529
-  Education Protection Act \$33,509,436

Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Revenues

2018-2019 First Interim federal revenues include projected awards levels and one-time carryover funds:

Resource	Description	Allocation
0000	Other Federal	\$ 17,000
3010	ESEA: Title I	\$ 2,802,673
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$ 4,608,358
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$ 4,369
3315	Special Ed: IDEA Preschool Grants	\$ 91,320
3327	Special Ed: IDEA Mental Health Reimbursement	\$ 150,000
3345	Special Ed: IDEA Preschool Staff Development	\$ 946
3550	Carl D. Perkins Career and Technical Education	\$ 113,671
4035	ESEA: Title II Improving Teacher Quality	\$ 706,690
4203	ESEA: Title III Limited English Proficient	\$ 188,477
5810	Other Federal	\$ 40,000
TOTAL FEDERAL REVENUES		\$ 8,723,504

2018-2019 First Interim state revenues include the following programs:

- ✚ Mandate Block Grant funds funded on 2017-2018 ADA: K-8 ADA \$31.16, 9-12 ADA \$59.83
- ✚ One-time funds for Outstanding Mandate Claims equal to \$184 per 2017-2018 P2 ADA
- ✚ Lottery funds are projected on 2017-2018 Annual ADA: Unrestricted Lottery \$151 per ADA and Lottery Prop 20 \$53 per ADA
- ✚ Estimated STRS On Behalf Pension Contribution Rate 9.102365%

Resource	Description	Allocation
0000	Mandate Block Grant	\$ 916,955
0000	One-Time Funds for Outstanding Mandate Claims	\$ 4,055,647
0000	State Testing	\$ 7,885
1100	Lottery	\$ 3,534,981
6300	Lottery Prop 20	\$ 1,324,410
6387	Career Technical Education Incentive Grant	\$ 463,348
6512	Special Ed Mental Health	\$ 1,387,277
6520	Special Ed Workability	\$ 57,945
7311	Classified Professional Development	\$ 138,739
7510	Low Performing Students	\$ 1,699,381
7690	STRS on Behalf Pension Contribution	\$ 9,758,831
TOTAL STATE REVENUES		\$23,345,399

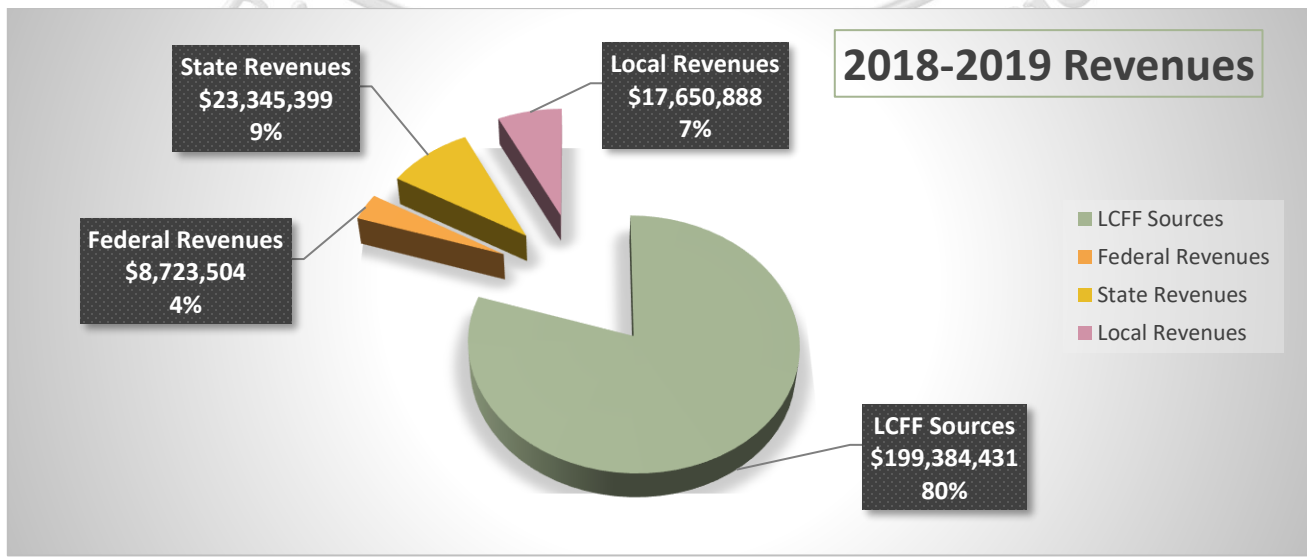
Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Revenues - continued

2018-2018 First Interim local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues. Local revenues for AB602 special education are funded on district-wide projected P2 ADA.

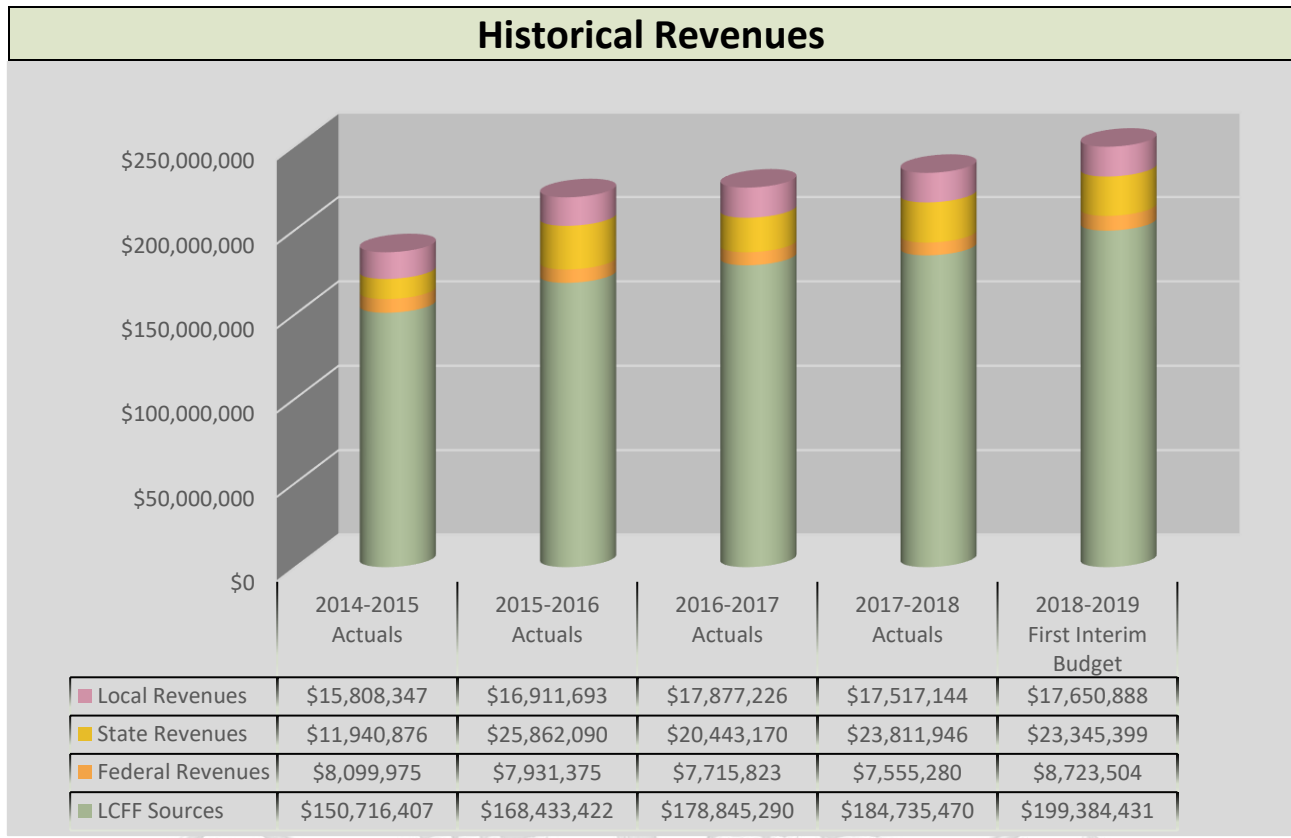
Resource	Description	Allocation
0000	Leases & Rentals	\$ 364,571
0000	Interest	\$ 300,000
0000	Other Income	\$ 374,842
0200	Safety Credits Reimbursements	\$ 1,304,429
0600	Donation Revenue	\$ 425,000
0605	Safety Awards	\$ 19,000
0610	Other Local Awards/Grants	\$ 8,000
0620	Non Resident Student Fees	\$ 378,000
0704	Transportation Services	\$ 290,000
0991	Bill to Outside Agencies	\$ 1,375,000
6500	Special Education Selpa Transfer from COE	\$ 11,906,829
6531	Low Incidence Special Education	\$ 43,874
9986	Redevelopment Revenues	\$ 861,343
TOTAL LOCAL REVENUES		\$ 17,650,888

Total 2018-2018 First Interim revenues are projected at \$249,104,222.



Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Revenues - continued



Expenditures

- ✚ The 2018-2019 First Interim Unrestricted Budget includes expenditure adjustments totaling approximately \$2.1M for all site and department one-time carryover funds. Programs include: donations, safety awards, green team schools, site facility use agreements-athletics, Saturday school reimbursement program, LCAP site supplemental allocations, Medi-cal administrative activities and local grants.

Salaries and Benefits

- ✚ The 2018-2019 First Interim Budget includes the following FTEs:
 - Certificated Teachers 1,059.8
 - Classified 797.8
 - Management/Support 154.1

Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Expenditures - continued

- ✚ Certificated staffing ratios to develop initial 2018-2019 general education staffing requirements:
 - TK/K-3 Grades—Individual site Grade Span Adjustment calculations were utilized for staffing
 - 4-5 Grades—32:1
 - 6-8 Grades—31:1
 - 9-12 Grades—31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives
- ✚ Classified staffing ratios—these ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements.
 - Basic Hours—27:1 Elementary, 25:1 Middle Schools, 22:1 High Schools
 - Supplemental—32:1 Elementary, 47:1 Middle Schools, 37:1 High Schools
- ✚ Statutory Benefits and Health and Welfare
 - STRS Rate increase of 1.85% from 14.43% to 16.28%
 - Projected increase equal to \$2.06M
 - PERS Rate increase of 2.531% from 15.531% to 18.062%
 - Projected increase equal to \$0.95M
 - Certificated total statutory benefit rate equal to 20.38%
 - Classified total statutory benefit rate equal to 28.362%
 - Health and welfare cap \$9,475 per FTE effective January 1, 2019
- ✚ Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability. 2018-2019 First Interim Budget revenue and expenditure budgets in the restricted General Fund are equal to a projected liability of \$9,758,831. The STRS pension liability rate is projected at 9.102365%.
- ✚ Step and Column
 - All certificated employees \$2,225,406 plus statutory benefits of \$453,538 for a total of \$2,678,944.
 - All classified employees \$365,348 plus statutory benefits of \$103,620 for a total of \$468,968.
- ✚ First Interim Report includes negotiated agreements for all employee groups.
- ✚ Retiree Benefits are projected at \$436,195.

Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Expenditures - continued

- ✚ Annual payments for Early Retirement Incentive Programs: the fourth annual payment in the amount of \$1,590,131 for the 2014-2015 program.
- ✚ The budget also includes approximately \$5.3M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation, AB1522 paid sick leave for substitutes, summer school instruction.
- ✚ Salary and benefit projections of \$214,119,996 are equal to 86% of total expenditures.

Discretionary Budgets

Site discretionary budgets are funded at the allocation rates listed below and using projected October 2018 CBEDS student enrollment numbers. Per pupil allocation rates have maintained a 5% reduction applied in the prior year.

Description	Per Student Allocation	Academic Stipend Allocation	Per Student Stipend Allocation	Other
Elementary	\$52.25	\$15,000	\$4.00	\$600 combo class
Middle Schools	\$52.25	\$35,000	\$4.00	n/a
High Schools	\$57.00	\$73,842	n/a	n/a
Continuation	\$52.25	\$15,000	n/a	n/a
Independent Study	\$52.25	n/a	n/a	n/a

2018-2019 Site Allocations			
Site	Discretionary	Site	Discretionary
Alta Murrieta Elementary	\$ 64,500	Tovashal Elementary	\$ 58,819
Antelope Hills Elementary	\$ 61,575	Shivela Middle	\$115,381
Avaxat Elementary	\$ 54,825	Thompson Middle	\$130,906
Buchanan Elementary	\$ 66,356	Warm Springs Middle	\$ 87,481
Cole Canyon Elementary	\$ 74,963	McElhinney Middle	\$115,888
E. Hale Curran Elementary	\$ 47,288	Murrieta Valley High	\$204,999
Lisa J. Mails Elementary	\$ 68,719	Murrieta Mesa High	\$210,243
Monte Vista Elementary	\$ 65,400	Vista Murrieta High	\$272,088
Murrieta Elementary	\$ 64,669	Murrieta Canyon Academy	\$ 28,063
Rail Ranch Elementary	\$ 51,000		
		Total	\$1,843,163

Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Expenditures - continued

Department budget allocations listed below have been maintained at prior year levels which included a 10% reduction. This maintained reduction was not applied to budgets for maintenance, operations and redevelopment.

2018-2019 Department Discretionary Allocations			
<u>Department</u>	<u>Discretionary</u>	<u>Department</u>	<u>Discretionary</u>
Board & Superintendent	\$ 59,531	Ongoing Major Maintenance Account	\$1,144,750
Business Services	\$ 22,500	Operations	\$ 533,170
Communications	\$ 37,805	Purchasing & Warehouse	\$ 12,330
Energy Management	\$ 9,180	Redevelopment Projects	\$ 844,660
Facilities	\$ 14,441	Risk Management	\$ 4,770
Family Services	\$ 5,170	Special Education	\$ 387,003
Human Resources	\$ 35,955	Technology	\$ 46,350
		Total	\$3,157,615

Other Expenditures

Lottery expenditures totaling \$5,581,058 include the following:

- ✚ Certificated Teacher Salaries and Benefits \$2,887,526
- ✚ Site Programs: Athletics, Band and Choir \$189,000
- ✚ Educational Services, Counseling, Curriculum and Instruction, Health Services, Special Education \$138,455
- ✚ School Resource Officers \$320,000
- ✚ Instructional Materials (Restricted Lottery) \$2,046,077

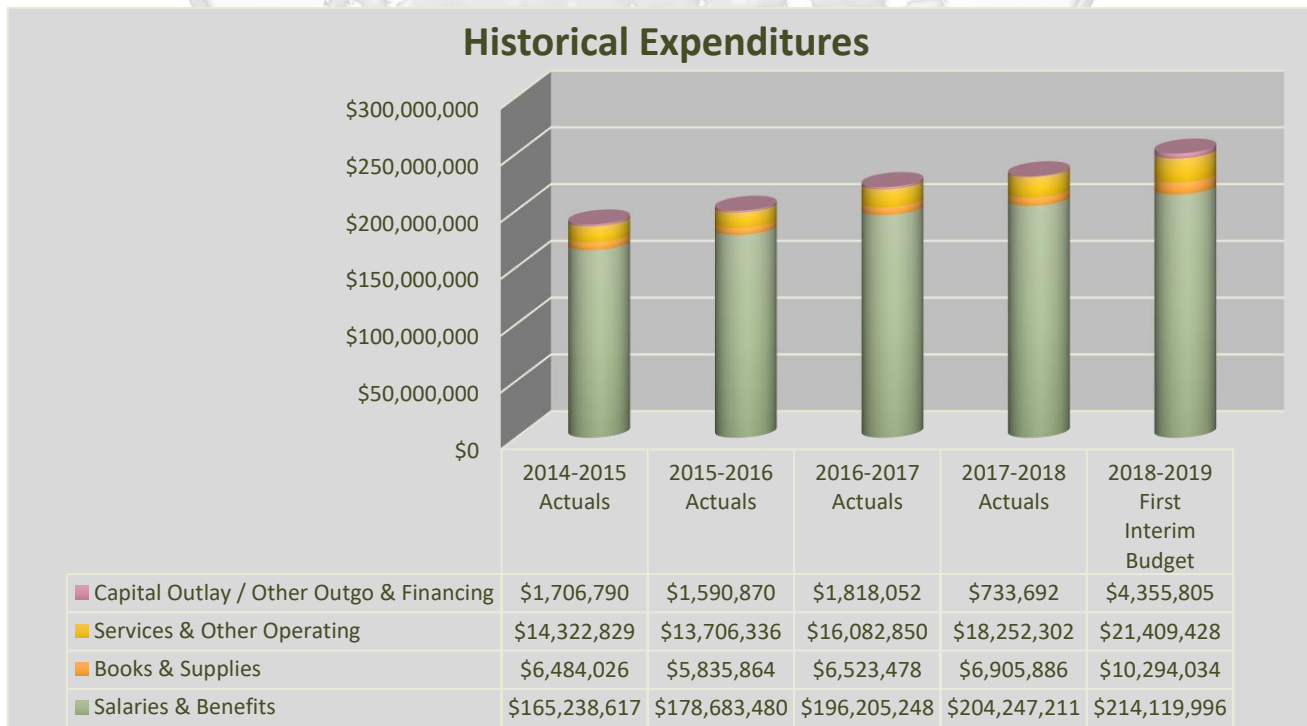
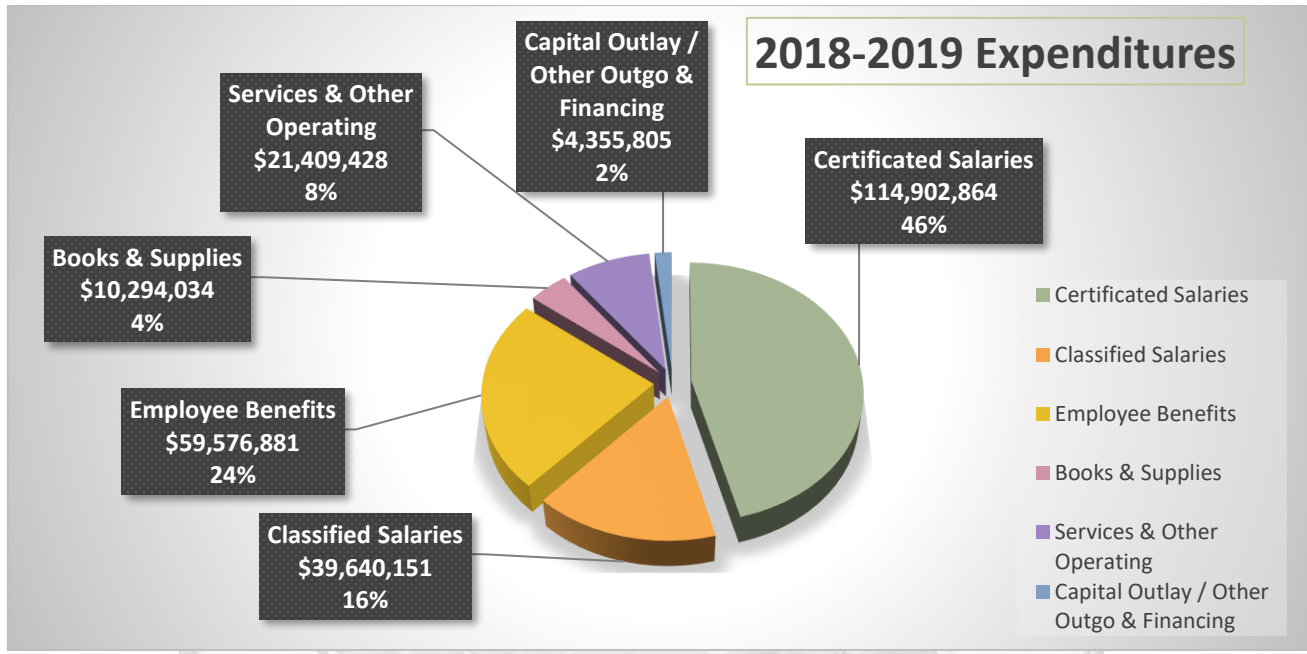
Other expenditures include:

- ✚ Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$5,445,000.
- ✚ Long term debt and other outgo expenditures have been budgeted at \$472,452.
 - Long term debt includes payments for the District Support Center COP.
- ✚ Operating leases for district paid copiers, click charges, print shop and Adult Transition Program building are budgeted at \$1,354,962.
- ✚ Murrieta Valley Unified School District's approved indirect cost rate for 2018-2019 is 5.19% and will provide an estimated <\$902,017> to the unrestricted general fund from restricted resources and other district funds.

Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Expenditures - continued

Total 2018-2019 First Interim expenditures are projected at \$250,179,263.



Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Contributions to Programs

2018-2019 First Interim Budget includes contributions from unrestricted funds to the following programs:

✚ Ongoing Major Maintenance and Repair

- The State Allocation Board requires that districts who receive state funding for school construction contribute unrestricted resources to a restricted categorical program titled Ongoing and Major Maintenance-Restricted Maintenance Account. The contribution for 2018-2019 must be equal to a minimum amount that is the greater of:
 1. Lesser of:
 - a. 3% of total General Fund expenditures
 - b. amount deposited into the account in 2014-2015
 2. 2% of total General Fund expenditures

In addition, Prop 51 requires that any district which receives funding pursuant to the Leroy F. Green School Facilities Act, is required to contribute 3% to the Ongoing and Major Maintenance-Restricted Maintenance Account.

The 2018-2019 Ongoing and Major Maintenance-Restricted Maintenance Account contribution is \$5,600,000 equal to 2.24%.

✚ Special Education

- Special Education expenditures include salaries and benefits, step and column costs, non-public schools, non-public agencies, services, legal costs, mediation agreements and discretionary funds. The contribution to special education is projected at \$27,377,972.

✚ Transportation

- Transportation expenditures include salaries and benefits, step increases and general operating expenses including fuel, parts and repairs. The contribution to transportation is projected at \$3,786,915.

Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Local Control Accountability Plan

As a requirement of LCFF, districts must adopt and annually update a three-year LCAP (Local Control Accountability Plan). Districts will develop a plan that includes annual goals and actions that will be implemented to meet eight State priorities. MVUDS’s LCAP goals are as follows:

- ✚ Goal 1 Student Learning and Achievement:
 - Ensure all students learn through access to high quality actions and services that increase school readiness, academic achievement, and civic/career/college readiness.
- ✚ Goal 2 Prevention/Intervention/Acceleration:
 - Provide high quality prevention/intervention acceleration actions and services to eliminate barriers to student access to required and desired areas of study.
- ✚ Goal 3 Professional Development:
 - Ensure classroom teachers, instructional support staff, and school administrators are trained in the state standards, the standards aligned curriculums, proven researched-based instructional strategies, effective instructional technologies, instructional resources/assessments, and the collection and use of data in professional discussions to inform instruction and enhance student learning. Recruit and retain a diverse and highly qualified teaching staff and support staff to promote the implementation of best practices.
- ✚ Goal 4 Engagement, Culture and Climate:
 - Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Demonstration of Increased or Improved Services for 2018-2019 is equal to 7.15%. Districts must demonstrate how the percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

The 2018-2019 First Interim Budget incorporates all four district goals, expenditures related to student achievement and minimum proportionality requirements. The chart below summarizes expenditures for each goal.

2018-2019 LOCAL CONTROL ACCOUNTABILITY PLAN					
<u>Funding Source</u>	<u>Goal 1</u>	<u>Goal 2</u>	<u>Goal 3</u>	<u>Goal 4</u>	<u>Total</u>
LCFF	\$9,030,881	\$3,689,094	\$2,112,480	\$1,519,680	\$16,352,135
Restricted Lottery	\$ 0	\$ 67,950	\$ 0	\$ 0	\$ 67,950
Career Technical Grant	\$ 74,847	\$ 0	\$ 0	\$ 0	\$ 74,847
Mental Health	\$ 0	\$ 0	\$ 0	\$ 113,555	\$ 113,555
TOTALS	\$9,105,728	\$3,757,044	\$2,112,480	\$1,633,235	\$16,608,487

Murrieta Valley Unified School District 2018-2019 First Interim Budget Assumptions

Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2018-2019 projected ending balance.

2018-2019 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 3,607,190	\$ 3,607,190
Assigned	\$18,736,914	\$ 0	\$18,736,914
Unassigned Reserve for Economic Uncertainties 3%	\$ 7,505,378	\$ 0	\$ 7,505,378
Unassigned/Unappropriated	\$9,336,983	\$ 0	\$9,336,983
ENDING FUND BALANCE TOTALS	\$35,594,275	\$ 3,607,190	\$39,201,465

The 2018-2019 First Interim Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	197,047,421.00	197,047,421.00	81,176,302.13	199,384,431.00	2,337,010.00	1.2%
2) Federal Revenue		8100-8299	7,841,206.00	7,841,206.00	759,545.01	8,723,504.00	882,298.00	11.3%
3) Other State Revenue		8300-8599	24,595,813.00	24,595,813.00	637,668.22	23,345,399.00	(1,250,414.00)	-5.1%
4) Other Local Revenue		8600-8799	17,196,584.00	17,196,584.00	4,069,530.30	17,650,888.00	454,304.00	2.6%
5) TOTAL, REVENUES			246,681,024.00	246,681,024.00	86,643,045.66	249,104,222.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	111,868,716.00	114,295,597.00	37,156,811.16	114,902,964.00	(607,367.00)	-0.5%
2) Classified Salaries		2000-2999	39,032,625.00	39,261,880.00	12,190,042.18	39,640,151.00	(378,271.00)	-1.0%
3) Employee Benefits		3000-3999	58,800,564.00	59,313,699.00	17,541,378.01	59,576,881.00	(263,182.00)	-0.4%
4) Books and Supplies		4000-4999	7,414,853.00	7,080,558.00	2,924,089.30	10,294,034.00	(3,213,476.00)	-45.4%
5) Services and Other Operating Expenditures		5000-5999	19,285,875.00	19,554,847.00	7,715,855.78	21,409,428.00	(1,854,581.00)	-9.5%
6) Capital Outlay		6000-6999	2,479,480.00	2,512,842.00	494,799.92	4,488,036.00	(1,975,194.00)	-78.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	472,452.00	472,452.00	58,157.25	472,452.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(578,951.00)	(578,951.00)	0.00	(604,683.00)	25,732.00	-4.4%
9) TOTAL, EXPENDITURES			238,775,614.00	241,912,924.00	78,081,133.60	250,179,263.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,905,410.00	4,768,100.00	8,561,912.06	(1,075,041.00)		
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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,905,410.00	4,768,100.00	8,561,912.06	(1,075,041.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,483,565.00	40,276,506.09		40,276,506.09	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)			45,483,565.00	40,276,506.09		40,276,506.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,483,565.00	40,276,506.09		40,276,506.09		
2) Ending Balance, June 30 (E + F1e)			53,388,975.00	45,044,606.09		39,201,465.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,898,207.00	4,914,346.04		3,607,190.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	23,310,151.00	23,795,496.49		18,736,914.00		
Medi-Cal LEA Audit Repayment	0000	9780	1,428,786.00					
One-Time Funds for Outstanding Manc	0000	9780	2,887,937.00					
One-Time Funds for Outstanding Manc	0000	9780	4,662,117.00					
One-Time Funds for Outstanding Manc	0000	9780	3,223,814.00					
One-Time Funds for Outstanding Manc	0000	9780	7,580,384.00					
Non Resident Student Fees	0000	9780	173,075.00					
Ongoing Major Maintenance Contributi	0000	9780	1,563,269.00					
Medi-Cal Administrative Activities	0000	9780	95,000.00					
Donations	0000	9780	680,000.00					
Saturday School Reimbursement Progi	0000	9780	24,000.00					
Site Safety Awards	0000	9780	30,000.00					
Green Team Schools	0000	9780	30,000.00					
Site Facility Use Agreements Athletics	0000	9780	20,000.00					
LCAP Site Supplemental Allocations	0000	9780	900,000.00					
Grants	0000	9780	960.00					
Insurance Account	0000	9780	10,809.00					
Medi-Cal LEA Audit Repayment	0000	9780		1,428,786.00				
One-Time Funds for Outstanding Manc	0000	9780		2,880,737.16				
One-Time Funds for Outstanding Manc	0000	9780		4,662,117.00				
One-Time Funds for Outstanding Manc	0000	9780		3,223,814.00				
One-Time Funds for Outstanding Manc	0000	9780		7,580,384.00				
Non Resident Student Fees	0000	9780		327,444.04				
Transportation Bus Replacement	0000	9780		50,953.00				
Ongoing Major Maintenance Contributi	0000	9780		1,563,269.00				
Medi-Cal Administrative Activities	0000	9780		90,315.97				
Donations	0000	9780		796,153.73				
Saturday School Reimbursement Progi	0000	9780		24,940.53				
Site Safety Awards	0000	9780		31,200.92				
Green Team Schools	0000	9780		39,067.13				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Site Facility Use Agreements Athletics	0000	9780		34,124.00				
LCAP Site Supplemental Allocations	0000	9780		1,049,837.54				
Grants	0000	9780		12,352.47				
Medi-Cal LEA Audit Repayment	0000	9780				2,062,898.00		
One-Time Funds for Outstanding Manc	0000	9780				2,322,660.00		
One-Time Funds for Outstanding Manc	0000	9780				4,662,117.00		
One-Time Funds for Outstanding Manc	0000	9780				3,223,814.00		
One-Time Funds for Outstanding Manc	0000	9780				4,055,647.00		
Non Resident Student Fees	0000	9780				453,444.00		
Transportation Bus Replacement	0000	9780				50,956.00		
Ongoing Major Maintenance Contributi	0000	9780				1,905,378.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,163,269.00	7,257,388.00		7,505,378.00		
Unassigned/Unappropriated Amount		9790	20,002,348.00	9,062,375.56		9,336,982.59		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	117,704,922.00	117,704,922.00	68,490,144.00	112,572,466.00	(5,132,456.00)	-4.4%
Education Protection Account State Aid - Current Year		8012	28,991,697.00	28,991,697.00	8,377,359.00	33,509,436.00	4,517,739.00	15.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	497,931.00	497,931.00	0.00	585,802.00	87,871.00	17.6%
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	46,416,077.00	46,416,077.00	0.00	49,133,048.00	2,716,971.00	5.9%
Unsecured Roll Taxes		8042	2,109,963.00	2,109,963.00	2,161,001.43	2,109,963.00	0.00	0.0%
Prior Years' Taxes		8043	2,883,628.00	2,883,628.00	1,821,963.78	2,883,628.00	0.00	0.0%
Supplemental Taxes		8044	1,060,170.00	1,060,170.00	253,975.84	1,067,171.00	7,001.00	0.7%
Education Revenue Augmentation Fund (ERAF)		8045	(4,333,881.00)	(4,333,881.00)	86,257.08	(4,975,364.00)	(641,483.00)	14.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,745,796.00	1,745,796.00	0.00	2,523,106.00	777,310.00	44.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			197,076,303.00	197,076,303.00	81,190,701.13	199,409,256.00	2,332,953.00	1.2%
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	(28,882.00)	(28,882.00)	(14,399.00)	(24,825.00)	4,057.00	-14.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			197,047,421.00	197,047,421.00	81,176,302.13	199,384,431.00	2,337,010.00	1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,611,188.00	4,611,188.00	1,538.05	4,612,727.00	1,539.00	0.0%
Special Education Discretionary Grants		8182	242,266.00	242,266.00	0.00	242,266.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	15,000.00	15,000.00	0.00	17,000.00	2,000.00	13.3%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,250,262.00	2,250,262.00	627,910.00	2,802,673.00	552,411.00	24.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	422,528.00	422,528.00	93,688.66	706,690.00	284,162.00	67.3%

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	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	146,291.00	146,291.00	0.00	188,477.00	42,186.00	28.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	113,671.00	113,671.00	36,408.30	113,671.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,841,206.00	7,841,206.00	759,545.01	8,723,504.00	882,298.00	11.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,497,332.00	8,497,332.00	0.00	4,972,602.00	(3,524,730.00)	-41.5%
Lottery - Unrestricted and Instructional Materials		8560	4,451,621.00	4,451,621.00	172,285.95	4,859,391.00	407,770.00	9.2%
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	459,407.00	459,407.00	463,348.27	463,348.00	3,941.00	0.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,187,453.00	11,187,453.00	2,034.00	13,050,058.00	1,862,605.00	16.6%
TOTAL, OTHER STATE REVENUE			24,595,813.00	24,595,813.00	637,668.22	23,345,399.00	(1,250,414.00)	-5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	861,343.00	861,343.00	0.00	861,343.00	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	383,648.00	383,648.00	74,149.45	364,571.00	(19,077.00)	-5.0%
Interest		8660	300,000.00	300,000.00	8,489.30	300,000.00	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	252,000.00	252,000.00	378,000.00	378,000.00	126,000.00	50.0%
Transportation Fees From Individuals		8675	290,000.00	290,000.00	158,992.27	290,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,309,617.00	3,309,617.00	466,375.28	3,506,271.00	196,654.00	5.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	11,799,976.00	11,799,976.00	2,983,524.00	11,950,703.00	150,727.00	1.3%
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			17,196,584.00	17,196,584.00	4,069,530.30	17,650,888.00	454,304.00	2.6%
TOTAL, REVENUES			246,681,024.00	246,681,024.00	86,643,045.66	249,104,222.00	2,423,198.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	94,913,853.00	97,318,258.00	31,382,951.50	97,472,882.00	(154,624.00)	-0.2%
Certificated Pupil Support Salaries		1200	6,967,575.00	6,982,219.00	2,392,586.73	7,242,793.00	(260,574.00)	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	8,994,028.00	8,997,147.00	3,045,522.67	9,181,132.00	(183,985.00)	-2.0%
Other Certificated Salaries		1900	993,260.00	997,973.00	335,750.26	1,006,157.00	(8,184.00)	-0.8%
TOTAL, CERTIFICATED SALARIES			111,868,716.00	114,295,597.00	37,156,811.16	114,902,964.00	(607,367.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,536,646.00	13,757,160.00	3,880,029.02	13,540,747.00	216,413.00	1.6%
Classified Support Salaries		2200	14,418,453.00	14,418,741.00	4,613,636.62	14,647,454.00	(228,713.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	2,977,831.00	2,983,760.00	1,014,048.00	3,067,097.00	(83,337.00)	-2.8%
Clerical, Technical and Office Salaries		2400	7,851,082.00	7,853,496.00	2,630,649.66	8,140,338.00	(286,842.00)	-3.7%
Other Classified Salaries		2900	248,613.00	248,723.00	51,678.88	244,515.00	4,208.00	1.7%
TOTAL, CLASSIFIED SALARIES			39,032,625.00	39,261,880.00	12,190,042.18	39,640,151.00	(378,271.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,865,578.00	28,222,460.00	5,979,155.09	28,356,812.00	(134,352.00)	-0.5%
PERS		3201-3202	6,767,708.00	6,794,491.00	2,121,641.87	6,888,790.00	(94,299.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	4,632,371.00	4,688,980.00	1,375,655.59	4,651,424.00	37,556.00	0.8%
Health and Welfare Benefits		3401-3402	13,585,298.00	13,587,049.00	5,094,902.16	13,641,588.00	(54,539.00)	-0.4%
Unemployment Insurance		3501-3502	75,428.00	76,738.00	23,010.23	77,929.00	(1,191.00)	-1.6%
Workers' Compensation		3601-3602	3,923,443.00	3,993,243.00	1,281,736.17	4,016,910.00	(23,667.00)	-0.6%
OPEB, Allocated		3701-3702	443,505.00	443,505.00	158,768.06	436,195.00	7,310.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,507,233.00	1,507,233.00	1,506,508.84	1,507,233.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,800,564.00	59,313,699.00	17,541,378.01	59,576,881.00	(263,182.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,090,992.00	1,857,002.00	921,067.07	2,801,637.00	(944,635.00)	-50.9%
Books and Other Reference Materials		4200	97,519.00	124,912.00	8,438.59	208,880.00	(83,968.00)	-67.2%
Materials and Supplies		4300	4,093,509.00	3,895,223.00	1,220,457.48	5,461,503.00	(1,566,280.00)	-40.2%
Noncapitalized Equipment		4400	1,132,833.00	1,203,421.00	774,126.16	1,822,014.00	(618,593.00)	-51.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,414,853.00	7,080,558.00	2,924,089.30	10,294,034.00	(3,213,476.00)	-45.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,220,000.00	1,194,000.00	223,986.71	1,294,000.00	(100,000.00)	-8.4%
Travel and Conferences		5200	679,567.00	542,870.00	164,291.26	878,480.00	(335,610.00)	-61.8%
Dues and Memberships		5300	69,470.00	67,590.00	48,786.96	67,590.00	0.00	0.0%
Insurance		5400-5450	1,711,500.00	1,711,500.00	1,705,589.90	1,711,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,265,800.00	5,265,800.00	1,801,481.30	5,265,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,117,230.00	2,975,344.00	1,003,367.83	3,023,889.00	(48,545.00)	-1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,510.00)	(20,220.00)	(4,853.58)	(20,070.00)	(150.00)	0.7%
Professional/Consulting Services and Operating Expenditures		5800	6,825,853.00	7,398,271.00	2,702,916.99	8,768,547.00	(1,370,276.00)	-18.5%
Communications		5900	416,965.00	419,692.00	70,288.41	419,692.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,285,875.00	19,554,847.00	7,715,855.78	21,409,428.00	(1,854,581.00)	-9.5%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	45,416.52	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	400,000.00	363,360.00	340,044.90	457,442.00	(94,082.00)	-25.9%
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	2,079,480.00	2,149,482.00	109,338.50	4,030,594.00	(1,881,112.00)	-87.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,479,480.00	2,512,842.00	494,799.92	4,488,036.00	(1,975,194.00)	-78.6%
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	10,000.00	10,000.00	(4.00)	10,000.00	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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	127,452.00	127,452.00	43,161.25	127,452.00	0.00	0.0%
Other Debt Service - Principal		7439	235,000.00	235,000.00	15,000.00	235,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			472,452.00	472,452.00	58,157.25	472,452.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(578,951.00)	(578,951.00)	0.00	(604,683.00)	25,732.00	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(578,951.00)	(578,951.00)	0.00	(604,683.00)	25,732.00	-4.4%
TOTAL, EXPENDITURES			238,775,614.00	241,912,924.00	78,081,133.60	250,179,263.00	(8,266,339.00)	-3.4%

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%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	197,047,421.00	197,047,421.00	81,176,302.13	199,384,431.00	2,337,010.00	1.2%
2) Federal Revenue		8100-8299	15,000.00	15,000.00	0.00	17,000.00	2,000.00	13.3%
3) Other State Revenue		8300-8599	11,847,511.00	11,847,511.00	65,604.31	8,515,468.00	(3,332,043.00)	-28.1%
4) Other Local Revenue		8600-8799	4,535,265.00	4,535,265.00	1,076,459.38	4,838,842.00	303,577.00	6.7%
5) TOTAL, REVENUES			213,445,197.00	213,445,197.00	82,318,365.82	212,755,741.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,274,150.00	93,124,924.00	30,155,500.75	93,207,535.00	(82,611.00)	-0.1%
2) Classified Salaries		2000-2999	24,045,946.00	24,216,736.00	7,592,204.88	24,518,176.00	(301,440.00)	-1.2%
3) Employee Benefits		3000-3999	36,964,977.00	37,366,067.00	13,746,335.04	37,448,378.00	(82,311.00)	-0.2%
4) Books and Supplies		4000-4999	5,243,863.00	4,865,151.00	2,207,273.85	7,093,210.00	(2,228,059.00)	-45.8%
5) Services and Other Operating Expenditures		5000-5999	14,522,365.00	14,823,305.00	6,292,583.47	15,363,894.00	(540,589.00)	-3.6%
6) Capital Outlay		6000-6999	50,000.00	157,941.00	153,357.54	157,941.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	432,452.00	432,452.00	58,157.25	432,452.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(833,426.00)	(833,426.00)	0.00	(902,017.00)	68,591.00	-8.2%
9) TOTAL, EXPENDITURES			171,700,327.00	174,153,150.00	60,205,412.78	177,319,569.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,744,870.00	39,292,047.00	22,112,953.04	35,436,172.00		
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	(31,554,848.00)	(32,239,335.00)	0.00	(32,977,972.00)	(738,637.00)	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,554,848.00)	(32,239,335.00)	0.00	(32,977,972.00)		

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)			10,190,022.00	7,052,712.00	22,112,953.04	2,458,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,300,746.00	33,136,074.73		33,136,074.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,300,746.00	33,136,074.73		33,136,074.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,300,746.00	33,136,074.73		33,136,074.73		
2) Ending Balance, June 30 (E + F1e)			50,490,768.00	40,188,786.73		35,594,274.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	23,310,151.00	23,795,496.49		18,736,914.00		
Medi-Cal LEA Audit Repayment	0000	9780	1,428,786.00					
One-Time Funds for Outstanding Manc	0000	9780	2,887,937.00					
One-Time Funds for Outstanding Manc	0000	9780	4,662,117.00					
One-Time Funds for Outstanding Manc	0000	9780	3,223,814.00					
One-Time Funds for Outstanding Manc	0000	9780	7,580,384.00					
Non Resident Student Fees	0000	9780	173,075.00					
Ongoing Major Maintenance Contributi	0000	9780	1,563,269.00					
Medi-Cal Administrative Activities	0000	9780	95,000.00					
Donations	0000	9780	680,000.00					
Saturday School Reimbursement Progi	0000	9780	24,000.00					
Site Safety Awards	0000	9780	30,000.00					
Green Team Schools	0000	9780	30,000.00					
Site Facility Use Agreements Athletics	0000	9780	20,000.00					
LCAP Site Supplemental Allocations	0000	9780	900,000.00					
Grants	0000	9780	960.00					
Insurance Account	0000	9780	10,809.00					
Medi-Cal LEA Audit Repayment	0000	9780		1,428,786.00				
One-Time Funds for Outstanding Manc	0000	9780		2,880,737.16				
One-Time Funds for Outstanding Manc	0000	9780		4,662,117.00				
One-Time Funds for Outstanding Manc	0000	9780		3,223,814.00				
One-Time Funds for Outstanding Manc	0000	9780		7,580,384.00				
Non Resident Student Fees	0000	9780		327,444.04				
Transportation Bus Replacement	0000	9780		50,953.00				
Ongoing Major Maintenance Contributi	0000	9780		1,563,269.00				
Medi-Cal Administrative Activities	0000	9780		90,315.97				
Donations	0000	9780		796,153.73				
Saturday School Reimbursement Progi	0000	9780		24,940.53				
Site Safety Awards	0000	9780		31,200.92				
Green Team Schools	0000	9780		39,067.13				

Description	Resource Codes	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)
Site Facility Use Agreements Athletics	0000	9780		34,124.00				
LCAP Site Supplemental Allocations	0000	9780		1,049,837.54				
Grants	0000	9780		12,352.47				
Medi-Cal LEA Audit Repayment	0000	9780				2,062,898.00		
One-Time Funds for Outstanding Manc	0000	9780				2,322,660.00		
One-Time Funds for Outstanding Manc	0000	9780				4,662,117.00		
One-Time Funds for Outstanding Manc	0000	9780				3,223,814.00		
One-Time Funds for Outstanding Manc	0000	9780				4,055,647.00		
Non Resident Student Fees	0000	9780				453,444.00		
Transportation Bus Replacement	0000	9780				50,956.00		
Ongoing Major Maintenance Contributi	0000	9780				1,905,378.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,163,269.00	7,257,388.00		7,505,378.00		
Unassigned/Unappropriated Amount		9790	20,002,348.00	9,120,902.24		9,336,982.73		

Description	Resource Codes	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	117,704,922.00	117,704,922.00	68,490,144.00	112,572,466.00	(5,132,456.00)	-4.4%
Education Protection Account State Aid - Current Year		8012	28,991,697.00	28,991,697.00	8,377,359.00	33,509,436.00	4,517,739.00	15.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	497,931.00	497,931.00	0.00	585,802.00	87,871.00	17.6%
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	46,416,077.00	46,416,077.00	0.00	49,133,048.00	2,716,971.00	5.9%
Unsecured Roll Taxes		8042	2,109,963.00	2,109,963.00	2,161,001.43	2,109,963.00	0.00	0.0%
Prior Years' Taxes		8043	2,883,628.00	2,883,628.00	1,821,963.78	2,883,628.00	0.00	0.0%
Supplemental Taxes		8044	1,060,170.00	1,060,170.00	253,975.84	1,067,171.00	7,001.00	0.7%
Education Revenue Augmentation Fund (ERAF)		8045	(4,333,881.00)	(4,333,881.00)	86,257.08	(4,975,364.00)	(641,483.00)	14.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,745,796.00	1,745,796.00	0.00	2,523,106.00	777,310.00	44.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			197,076,303.00	197,076,303.00	81,190,701.13	199,409,256.00	2,332,953.00	1.2%
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	(28,882.00)	(28,882.00)	(14,399.00)	(24,825.00)	4,057.00	-14.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			197,047,421.00	197,047,421.00	81,176,302.13	199,384,431.00	2,337,010.00	1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	15,000.00	15,000.00	0.00	17,000.00	2,000.00	13.3%
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						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
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			15,000.00	15,000.00	0.00	17,000.00	2,000.00	13.3%
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	8,497,332.00	8,497,332.00	0.00	4,972,602.00	(3,524,730.00)	-41.5%
Lottery - Unrestricted and Instructional Materials		8560	3,350,179.00	3,350,179.00	65,604.31	3,534,981.00	184,802.00	5.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	7,885.00	7,885.00	New
TOTAL, OTHER STATE REVENUE			11,847,511.00	11,847,511.00	65,604.31	8,515,468.00	(3,332,043.00)	-28.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	383,648.00	383,648.00	74,149.45	364,571.00	(19,077.00)	-5.0%
Interest		8660	300,000.00	300,000.00	8,489.30	300,000.00	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	252,000.00	252,000.00	378,000.00	378,000.00	126,000.00	50.0%
Transportation Fees From Individuals		8675	290,000.00	290,000.00	158,992.27	290,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,309,617.00	3,309,617.00	456,828.36	3,506,271.00	196,654.00	5.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,535,265.00	4,535,265.00	1,076,459.38	4,838,842.00	303,577.00	6.7%
TOTAL, REVENUES			213,445,197.00	213,445,197.00	82,318,365.82	212,755,741.00	(689,456.00)	-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)
Certificated Teachers' Salaries		1100	77,219,384.00	79,057,256.00	25,345,961.36	78,722,670.00	334,586.00	0.4%
Certificated Pupil Support Salaries		1200	5,176,460.00	5,189,162.00	1,796,765.01	5,428,936.00	(239,774.00)	-4.6%
Certificated Supervisors' and Administrators' Salaries		1300	8,069,839.00	8,070,039.00	2,741,295.80	8,242,430.00	(172,391.00)	-2.1%
Other Certificated Salaries		1900	808,467.00	808,467.00	271,478.58	813,499.00	(5,032.00)	-0.6%
TOTAL, CERTIFICATED SALARIES			91,274,150.00	93,124,924.00	30,155,500.75	93,207,535.00	(82,611.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,935,841.00	3,104,069.00	701,817.55	2,886,444.00	217,625.00	7.0%
Classified Support Salaries		2200	11,221,689.00	11,221,337.00	3,581,227.09	11,424,154.00	(202,817.00)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	2,328,425.00	2,328,425.00	792,867.68	2,395,503.00	(67,078.00)	-2.9%
Clerical, Technical and Office Salaries		2400	7,379,267.00	7,381,681.00	2,471,453.68	7,633,932.00	(252,251.00)	-3.4%
Other Classified Salaries		2900	180,724.00	181,224.00	44,838.88	178,143.00	3,081.00	1.7%
TOTAL, CLASSIFIED SALARIES			24,045,946.00	24,216,736.00	7,592,204.88	24,518,176.00	(301,440.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,835,972.00	15,094,869.00	4,863,422.55	15,118,933.00	(24,064.00)	-0.2%
PERS		3201-3202	4,004,513.00	4,031,584.00	1,289,632.45	4,114,625.00	(83,041.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	3,161,451.00	3,202,142.00	949,157.41	3,175,011.00	27,131.00	0.8%
Health and Welfare Benefits		3401-3402	9,956,306.00	9,976,395.00	3,980,861.46	9,978,464.00	(2,069.00)	0.0%
Unemployment Insurance		3501-3502	57,668.00	58,691.00	17,616.03	58,015.00	676.00	1.2%
Workers' Compensation		3601-3602	2,998,329.00	3,051,648.00	980,368.24	3,059,902.00	(8,254.00)	-0.3%
OPEB, Allocated		3701-3702	443,505.00	443,505.00	158,768.06	436,195.00	7,310.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,507,233.00	1,507,233.00	1,506,508.84	1,507,233.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,964,977.00	37,366,067.00	13,746,335.04	37,448,378.00	(82,311.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,620,000.00	1,427,510.00	805,358.47	1,427,510.00	0.00	0.0%
Books and Other Reference Materials		4200	22,519.00	51,587.00	3,691.34	135,555.00	(83,968.00)	-162.8%
Materials and Supplies		4300	2,964,734.00	2,597,197.00	808,130.35	4,143,442.00	(1,546,245.00)	-59.5%
Noncapitalized Equipment		4400	636,610.00	788,857.00	590,093.69	1,386,703.00	(597,846.00)	-75.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,243,863.00	4,865,151.00	2,207,273.85	7,093,210.00	(2,228,059.00)	-45.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Travel and Conferences		5200	564,021.00	496,764.00	130,390.35	554,024.00	(57,260.00)	-11.5%
Dues and Memberships		5300	69,470.00	67,590.00	48,786.96	67,590.00	0.00	0.0%
Insurance		5400-5450	1,711,500.00	1,711,500.00	1,705,589.90	1,711,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,265,800.00	5,265,800.00	1,801,481.30	5,265,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,827,009.00	1,840,833.00	553,357.21	1,885,833.00	(45,000.00)	-2.4%
Transfers of Direct Costs		5710	(271,118.00)	(285,435.00)	(83,184.01)	(250,908.00)	(34,527.00)	12.1%
Transfers of Direct Costs - Interfund		5750	(20,510.00)	(20,220.00)	(4,853.58)	(20,070.00)	(150.00)	0.7%
Professional/Consulting Services and Operating Expenditures		5800	4,911,768.00	5,279,401.00	2,071,167.96	5,683,053.00	(403,652.00)	-7.6%
Communications		5900	414,425.00	417,072.00	69,847.38	417,072.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,522,365.00	14,823,305.00	6,292,583.47	15,363,894.00	(540,589.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	45,416.52	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	50,000.00	157,941.00	107,941.02	157,941.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	157,941.00	153,357.54	157,941.00	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	10,000.00	10,000.00	(4.00)	10,000.00	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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	127,452.00	127,452.00	43,161.25	127,452.00	0.00	0.0%
Other Debt Service - Principal		7439	235,000.00	235,000.00	15,000.00	235,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			432,452.00	432,452.00	58,157.25	432,452.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(254,475.00)	(254,475.00)	0.00	(297,334.00)	42,859.00	-16.8%
Transfers of Indirect Costs - Interfund		7350	(578,951.00)	(578,951.00)	0.00	(604,683.00)	25,732.00	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(833,426.00)	(833,426.00)	0.00	(902,017.00)	68,591.00	-8.2%
TOTAL, EXPENDITURES			171,700,327.00	174,153,150.00	60,205,412.78	177,319,569.00	(3,166,419.00)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(31,554,848.00)	(32,239,335.00)	0.00	(32,977,972.00)	(738,637.00)	2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(31,554,848.00)	(32,239,335.00)	0.00	(32,977,972.00)	(738,637.00)	2.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(31,554,848.00)	(32,239,335.00)	0.00	(32,977,972.00)	(738,637.00)	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,826,206.00	7,826,206.00	759,545.01	8,706,504.00	880,298.00	11.2%
3) Other State Revenue		8300-8599	12,748,302.00	12,748,302.00	572,063.91	14,829,931.00	2,081,629.00	16.3%
4) Other Local Revenue		8600-8799	12,661,319.00	12,661,319.00	2,993,070.92	12,812,046.00	150,727.00	1.2%
5) TOTAL, REVENUES			33,235,827.00	33,235,827.00	4,324,679.84	36,348,481.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,594,566.00	21,170,673.00	7,001,310.41	21,695,429.00	(524,756.00)	-2.5%
2) Classified Salaries		2000-2999	14,986,679.00	15,045,144.00	4,597,837.30	15,121,975.00	(76,831.00)	-0.5%
3) Employee Benefits		3000-3999	21,835,587.00	21,947,632.00	3,795,042.97	22,128,503.00	(180,871.00)	-0.8%
4) Books and Supplies		4000-4999	2,170,990.00	2,215,407.00	716,815.45	3,200,824.00	(985,417.00)	-44.5%
5) Services and Other Operating Expenditures		5000-5999	4,763,510.00	4,731,542.00	1,423,272.31	6,045,534.00	(1,313,992.00)	-27.8%
6) Capital Outlay		6000-6999	2,429,480.00	2,354,901.00	341,442.38	4,330,095.00	(1,975,194.00)	-83.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	254,475.00	254,475.00	0.00	297,334.00	(42,859.00)	-16.8%
9) TOTAL, EXPENDITURES			67,075,287.00	67,759,774.00	17,875,720.82	72,859,694.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,839,460.00)	(34,523,947.00)	(13,551,040.98)	(36,511,213.00)		
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	31,554,848.00	32,239,335.00	0.00	32,977,972.00	738,637.00	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,554,848.00	32,239,335.00	0.00	32,977,972.00		

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)			(2,284,612.00)	(2,284,612.00)	(13,551,040.98)	(3,533,241.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,182,819.00	7,140,431.36		7,140,431.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,182,819.00	7,140,431.36		7,140,431.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,182,819.00	7,140,431.36		7,140,431.36		
2) Ending Balance, June 30 (E + F1e)			2,898,207.00	4,855,819.36		3,607,190.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,898,207.00	4,914,346.04		3,607,190.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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	(58,526.68)		(0.14)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,611,188.00	4,611,188.00	1,538.05	4,612,727.00	1,539.00	0.0%
Special Education Discretionary Grants		8182	242,266.00	242,266.00	0.00	242,266.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,250,262.00	2,250,262.00	627,910.00	2,802,673.00	552,411.00	24.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	422,528.00	422,528.00	93,688.66	706,690.00	284,162.00	67.3%

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	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	146,291.00	146,291.00	0.00	188,477.00	42,186.00	28.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	113,671.00	113,671.00	36,408.30	113,671.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,826,206.00	7,826,206.00	759,545.01	8,706,504.00	880,298.00	11.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	1,101,442.00	1,101,442.00	106,681.64	1,324,410.00	222,968.00	20.2%
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	459,407.00	459,407.00	463,348.27	463,348.00	3,941.00	0.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,187,453.00	11,187,453.00	2,034.00	13,042,173.00	1,854,720.00	16.6%
TOTAL, OTHER STATE REVENUE			12,748,302.00	12,748,302.00	572,063.91	14,829,931.00	2,081,629.00	16.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	861,343.00	861,343.00	0.00	861,343.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	9,546.92	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	11,799,976.00	11,799,976.00	2,983,524.00	11,950,703.00	150,727.00	1.3%
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			12,661,319.00	12,661,319.00	2,993,070.92	12,812,046.00	150,727.00	1.2%
TOTAL, REVENUES			33,235,827.00	33,235,827.00	4,324,679.84	36,348,481.00	3,112,654.00	9.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,694,469.00	18,261,002.00	6,036,990.14	18,750,212.00	(489,210.00)	-2.7%
Certificated Pupil Support Salaries		1200	1,791,115.00	1,793,057.00	595,821.72	1,813,857.00	(20,800.00)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	924,189.00	927,108.00	304,226.87	938,702.00	(11,594.00)	-1.3%
Other Certificated Salaries		1900	184,793.00	189,506.00	64,271.68	192,658.00	(3,152.00)	-1.7%
TOTAL, CERTIFICATED SALARIES			20,594,566.00	21,170,673.00	7,001,310.41	21,695,429.00	(524,756.00)	-2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,600,805.00	10,653,091.00	3,178,211.47	10,654,303.00	(1,212.00)	0.0%
Classified Support Salaries		2200	3,196,764.00	3,197,404.00	1,032,409.53	3,223,300.00	(25,896.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	649,406.00	655,335.00	221,180.32	671,594.00	(16,259.00)	-2.5%
Clerical, Technical and Office Salaries		2400	471,815.00	471,815.00	159,195.98	506,406.00	(34,591.00)	-7.3%
Other Classified Salaries		2900	67,889.00	67,499.00	6,840.00	66,372.00	1,127.00	1.7%
TOTAL, CLASSIFIED SALARIES			14,986,679.00	15,045,144.00	4,597,837.30	15,121,975.00	(76,831.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,029,606.00	13,127,591.00	1,115,732.54	13,237,879.00	(110,288.00)	-0.8%
PERS		3201-3202	2,763,195.00	2,762,907.00	832,009.42	2,774,165.00	(11,258.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	1,470,920.00	1,486,838.00	426,498.18	1,476,413.00	10,425.00	0.7%
Health and Welfare Benefits		3401-3402	3,628,992.00	3,610,654.00	1,114,040.70	3,663,124.00	(52,470.00)	-1.5%
Unemployment Insurance		3501-3502	17,760.00	18,047.00	5,394.20	19,914.00	(1,867.00)	-10.3%
Workers' Compensation		3601-3602	925,114.00	941,595.00	301,367.93	957,008.00	(15,413.00)	-1.6%
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			21,835,587.00	21,947,632.00	3,795,042.97	22,128,503.00	(180,871.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	470,992.00	429,492.00	115,708.60	1,374,127.00	(944,635.00)	-219.9%
Books and Other Reference Materials		4200	75,000.00	73,325.00	4,747.25	73,325.00	0.00	0.0%
Materials and Supplies		4300	1,128,775.00	1,298,026.00	412,327.13	1,318,061.00	(20,035.00)	-1.5%
Noncapitalized Equipment		4400	496,223.00	414,564.00	184,032.47	435,311.00	(20,747.00)	-5.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,170,990.00	2,215,407.00	716,815.45	3,200,824.00	(985,417.00)	-44.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,170,000.00	1,144,000.00	223,986.71	1,244,000.00	(100,000.00)	-8.7%
Travel and Conferences		5200	115,546.00	46,106.00	33,900.91	324,456.00	(278,350.00)	-603.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,290,221.00	1,134,511.00	450,010.62	1,138,056.00	(3,545.00)	-0.3%
Transfers of Direct Costs		5710	271,118.00	285,435.00	83,184.01	250,908.00	34,527.00	12.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,914,085.00	2,118,870.00	631,749.03	3,085,494.00	(966,624.00)	-45.6%
Communications		5900	2,540.00	2,620.00	441.03	2,620.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,763,510.00	4,731,542.00	1,423,272.31	6,045,534.00	(1,313,992.00)	-27.8%

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	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	400,000.00	363,360.00	340,044.90	457,442.00	(94,082.00)	-25.9%
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	2,029,480.00	1,991,541.00	1,397.48	3,872,653.00	(1,881,112.00)	-94.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,429,480.00	2,354,901.00	341,442.38	4,330,095.00	(1,975,194.00)	-83.9%
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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	254,475.00	254,475.00	0.00	297,334.00	(42,859.00)	-16.8%
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			254,475.00	254,475.00	0.00	297,334.00	(42,859.00)	-16.8%
TOTAL, EXPENDITURES			67,075,287.00	67,759,774.00	17,875,720.82	72,859,694.00	(5,099,920.00)	-7.5%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	31,554,848.00	32,239,335.00	0.00	32,977,972.00	738,637.00	2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			31,554,848.00	32,239,335.00	0.00	32,977,972.00	738,637.00	2.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,554,848.00	32,239,335.00	0.00	32,977,972.00	(738,637.00)	2.3%

Resource	Description	2018-19 Projected Year Totals
6230	California Clean Energy Jobs Act	0.22
6500	Special Education	0.22
6512	Special Ed: Mental Health Services	966,088.78
7311	Classified School Employee Professional De	138,739.00
7338	College Readiness Block Grant	0.32
7510	Low-Performing Students Block Grant	1,699,381.00
8150	Ongoing & Major Maintenance Account (RM,	390,070.18
9010	Other Restricted Local	412,910.78
Total, Restricted Balance		<u>3,607,190.50</u>



SUPPLEMENTAL FORMS

2018 - 2019
First Interim

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,036.34	22,036.34	22,148.00	22,148.00	111.66	1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,036.34	22,036.34	22,148.00	22,148.00	111.66	1%
5. District Funded County Program ADA						
a. County Community Schools	1.83	1.83	2.00	2.00	0.17	9%
b. Special Education-Special Day Class	0.66	0.66	1.00	1.00	0.34	52%
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 A5a through A5f)	2.49	2.49	3.00	3.00	0.51	20%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,038.83	22,038.83	22,151.00	22,151.00	112.17	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH			39,485,417.00	36,124,469.00	35,838,715.00	49,353,252.00	50,074,882.00	35,601,825.00	40,904,184.00	47,803,198.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		17,122,536.00	17,122,536.00	25,499,895.00	17,122,536.00	0.00	8,377,359.00	6,849,014.00	7,446,661.00	
Property Taxes	8020-8079		0.00	2,115,053.00	1,880,581.00	327,564.00	50,000.00	15,500,000.00	14,000,000.00	0.00	
Miscellaneous Funds	8080-8099		0.00	0.00	(14,399.00)	0.00	0.00	0.00	0.00	0.00	
Federal Revenue	8100-8299		124,758.00	(78,944.00)	0.00	713,731.00	0.00	250,000.00	500,000.00	0.00	
Other State Revenue	8300-8599		0.00	465,382.00	172,286.00	0.00	1,000,000.00	0.00	2,500,000.00	1,000,000.00	
Other Local Revenue	8600-8799		10,618.00	1,524,602.00	1,253,165.00	1,281,146.00	2,300,000.00	500,000.00	2,200,000.00	300,000.00	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			17,257,912.00	21,148,629.00	28,791,528.00	19,444,977.00	3,350,000.00	24,627,359.00	26,049,014.00	8,746,661.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		8,923,218.00	9,333,393.00	9,380,590.00	9,519,609.00	9,750,000.00	9,600,000.00	9,600,000.00	9,600,000.00	
Classified Salaries	2000-2999		2,511,262.00	3,270,227.00	2,880,641.00	3,527,912.00	3,500,000.00	3,400,000.00	3,400,000.00	3,400,000.00	
Employee Benefits	3000-3999		5,872,732.00	3,872,292.00	3,789,871.00	4,006,483.00	4,100,000.00	4,000,000.00	4,000,000.00	4,000,000.00	
Books and Supplies	4000-4999		409.00	1,704,753.00	557,222.00	661,706.00	750,000.00	750,000.00	750,000.00	750,000.00	
Services	5000-5999		2,412,644.00	2,219,189.00	1,507,784.00	1,576,239.00	1,100,000.00	1,500,000.00	1,500,000.00	1,500,000.00	
Capital Outlay	6000-6599		0.00	243,197.00	136,208.00	115,395.00	0.00	0.00	0.00	0.00	
Other Outgo	7000-7499		58,161.00	0.00	0.00	(4.00)	0.00	175,000.00	0.00	0.00	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			19,778,426.00	20,643,051.00	18,252,316.00	19,407,340.00	19,200,000.00	19,425,000.00	19,250,000.00	19,250,000.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	7,247,518.00	1,833,969.00	2,045,792.00	1,230,831.00	433,668.00	1,400,000.00	100,000.00	100,000.00	103,258.00	
Due From Other Funds	9310	588,781.00	0.00	(1,500,000.00)	1,838,781.00	250,000.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			7,836,299.00	1,833,969.00	545,792.00	3,069,612.00	683,668.00	1,400,000.00	100,000.00	103,258.00	
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599	6,365,298.00	2,674,403.00	645,840.00	90,658.00	(325.00)	23,057.00	0.00	0.00	586,333.00	
Due To Other Funds	9610	3,629.00	0.00	0.00	3,629.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	691,284.00	0.00	691,284.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			7,060,211.00	2,674,403.00	1,337,124.00	94,287.00	(325.00)	23,057.00	0.00	0.00	586,333.00
<u>Nonoperating</u>											
Suspense Clearing	9910										
TOTAL BALANCE SHEET ITEMS			776,088.00	(840,434.00)	(791,332.00)	2,975,325.00	683,993.00	1,376,943.00	100,000.00	100,000.00	(483,075.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,360,948.00)	(285,754.00)	13,514,537.00	721,630.00	(14,473,057.00)	5,302,359.00	6,899,014.00	(10,986,414.00)	
F. ENDING CASH (A + E)			36,124,469.00	35,838,715.00	49,353,252.00	50,074,882.00	35,601,825.00	40,904,184.00	47,803,198.00	36,816,784.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
October									
A. BEGINNING CASH		36,816,784.00	37,754,471.00	32,064,799.00	33,775,127.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 15,824,020.00	7,446,661.00	7,446,661.00	15,824,023.00	0.00	0.00	146,081,902.00	146,081,902.00
Property Taxes		8020-8079 210,426.00	5,200,000.00	12,500,000.00	1,543,730.00	0.00	0.00	53,327,354.00	53,327,354.00
Miscellaneous Funds		8080-8099 (10,426.00)	0.00	0.00	0.00	0.00	0.00	(24,825.00)	(24,825.00)
Federal Revenue		8100-8299 750,000.00	0.00	100,000.00	3,800,000.00	2,563,959.00	0.00	8,723,504.00	8,723,504.00
Other State Revenue		8300-8599 1,500,000.00	1,500,000.00	1,500,000.00	11,758,831.00	1,948,900.00	0.00	23,345,399.00	23,345,399.00
Other Local Revenue		8600-8799 2,500,000.00	1,000,000.00	1,000,000.00	1,000,000.00	2,781,357.00	0.00	17,650,888.00	17,650,888.00
Interfund Transfers In		8910-8929 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8930-8979 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		20,774,020.00	15,146,661.00	22,546,661.00	33,926,584.00	7,294,216.00	0.00	249,104,222.00	249,104,222.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 9,600,000.00	9,600,000.00	9,600,000.00	9,600,000.00	796,154.00	0.00	114,902,964.00	114,902,964.00
Classified Salaries		2000-2999 3,400,000.00	3,400,000.00	3,400,000.00	3,400,000.00	150,109.00	0.00	39,640,151.00	39,640,151.00
Employee Benefits		3000-3999 4,000,000.00	4,000,000.00	4,000,000.00	13,758,831.00	176,672.00	0.00	59,576,881.00	59,576,881.00
Books and Supplies		4000-4999 750,000.00	750,000.00	750,000.00	1,000,000.00	1,119,944.00	0.00	10,294,034.00	10,294,034.00
Services		5000-5999 1,500,000.00	1,500,000.00	1,500,000.00	2,000,000.00	1,593,572.00	0.00	21,409,428.00	21,409,428.00
Capital Outlay		6000-6599 0.00	1,000,000.00	1,000,000.00	1,500,000.00	493,236.00	0.00	4,488,036.00	4,488,036.00
Other Outgo		7000-7499 0.00	0.00	0.00	(365,388.00)	0.00	0.00	(132,231.00)	(132,231.00)
Interfund Transfers Out		7600-7629 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		7630-7699 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		19,250,000.00	20,250,000.00	20,250,000.00	30,893,443.00	4,329,687.00	0.00	250,179,263.00	250,179,263.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable		9200-9299 0.00	0.00	0.00	0.00	0.00	0.00	7,247,518.00	7,247,518.00
Due From Other Funds		9310 0.00	0.00	0.00	0.00	0.00	0.00	588,781.00	588,781.00
Stores		9320 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures		9330 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources		9490 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,836,299.00	7,836,299.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599 586,333.00	586,333.00	586,333.00	586,333.00	0.00	0.00	6,365,298.00	6,365,298.00
Due To Other Funds		9610 0.00	0.00	0.00	0.00	0.00	0.00	3,629.00	3,629.00
Current Loans		9640 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues		9650 0.00	0.00	0.00	0.00	0.00	0.00	691,284.00	691,284.00
Deferred Inflows of Resources		9690 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		586,333.00	586,333.00	586,333.00	586,333.00	0.00	0.00	7,060,211.00	7,060,211.00
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	0.00
TOTAL BALANCE SHEET ITEMS		(586,333.00)	(586,333.00)	(586,333.00)	(586,333.00)	0.00	0.00	776,088.00	776,088.00
E. NET INCREASE/DECREASE (B - C + D)		937,687.00	(5,689,672.00)	1,710,328.00	2,446,808.00	2,964,529.00	0.00	(298,953.00)	(1,075,041.00)
F. ENDING CASH (A + E)		37,754,471.00	32,064,799.00	33,775,127.00	36,221,935.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								39,186,464.00	

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	250,179,263.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,706,504.00
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	348,098.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,488,036.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	362,452.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	11,723.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,210,309.00
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	68,105.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				236,330,555.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		22,151.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,669.07
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.)	220,832,703.78	10,038.59
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)	220,832,703.78	10,038.59
B. Required effort (Line A.2 times 90%)	198,749,433.40	9,034.73
C. Current year expenditures (Line I.E and Line II.B)	236,330,555.00	10,669.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(20,070.00)	0.00	(604,683.00)				
Other Sources/Uses Detail					0.00	0.00		
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	730.00	0.00	14,097.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,140.00	0.00	207,363.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,200.00	0.00	383,223.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	20,070.00	(20,070.00)	604,683.00	(604,683.00)	0.00	0.00		



MULTI-YEAR PROJECTIONS

2018 - 2019
First Interim

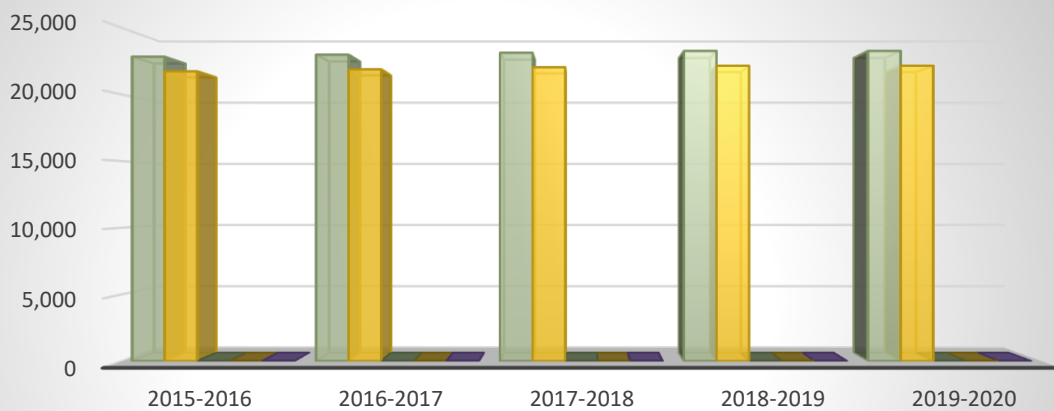
2019-2020 Multi-Year Projection Assumptions First Interim Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula

Local Control Funding Formula (LCFF) calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections along with School Services of California’s 2018-2019 Adopted Budget Financial Dashboard. Districts are funded on the greater of prior year Average Daily Attendance (ADA) or current year ADA. The following information further details district calculations for LCFF.

- ✚ Cost of Living Adjustment 2.57%
- ✚ District Projected Enrollment 23,255—0% Growth
- ✚ District Projected P2 ADA 22,148—0% Growth
- ✚ LCFF Funded ADA 22,151 - Includes 3.0 ADA County Programs
- ✚ District Unduplicated Pupil Count three year rolling average 37.10%

Historical Enrollment and P2 Average Daily Attendance






	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
CBEDS Enrollment-District Only	22,825	22,978	23,121	23,255	23,255
P2 ADA-District Only	21,730	21,883	22,039	22,148	22,148
ADA/Enrollment %	95.20%	95.23%	95.32%	95.24%	95.24%
Enrollment Change %	0.56%	0.67%	0.62%	0.58%	0.00%
ADA Change %	0.61%	0.70%	0.71%	0.49%	0.00%

2019-2020 Multi-Year Projection Assumptions First Interim Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>K-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,651	\$7,766	\$7,996	\$9,266	
Grade Span Adjustment	\$796			\$241	
Supplemental Funding Add-On 37.10%	\$627	\$576	\$593	\$705	
Funded ADA	5,694	4,817	3,562	8078	22,151
LCFF Grade Level Funding	\$51,666,032	\$40,184,557	\$30,595,098	\$82,495,924	\$204,941,611
Transportation Funding					\$88,659
2019-2020 LCFF TARGET FUNDING					\$205,030,270

LCFF funding totaling \$205,030,270 is comprised of the following sources:

-  State Aid \$118,218,305
-  Property Taxes \$53,302,529
-  Education Protection Act \$33,509,436

2019-2020 Multi-Year Projection Assumptions First Interim Budget

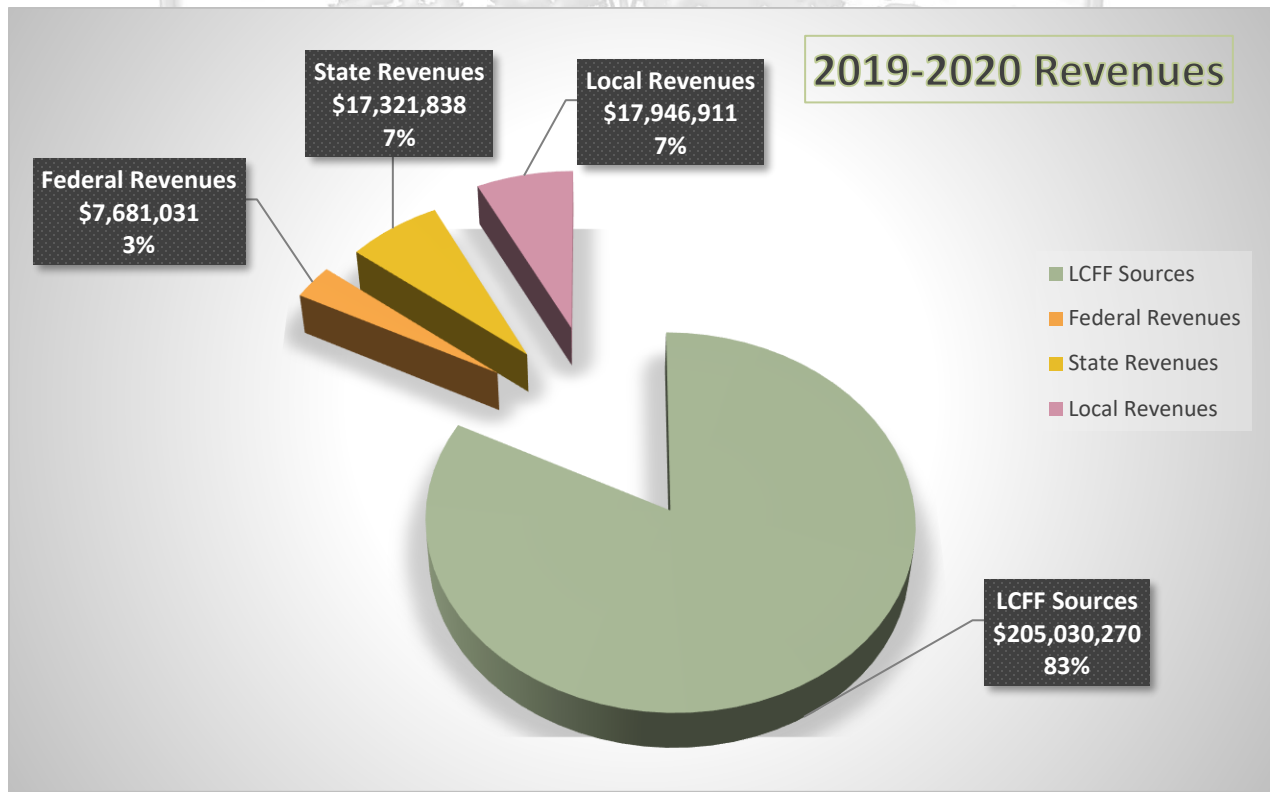
Revenues

Federal revenues are based on prior year allocations and do not include a COLA (Cost of Living Adjustment). Revenues include: ESEA Title I, II, III, Career Technical Education and Special Education Grants.

State Lottery revenues have been budgeted at \$151 per 2018-2019 ADA projections equal to \$3,488,553. Lottery instructional materials revenues have been included at \$53 per 2018-2019 projected ADA equal to \$1,224,459. Mandated Cost Block Grant funds are budgeted at \$945,366 and include a 2.57% COLA. Other state grants include CTE Incentive, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$9,758,831.

Local revenues for AB602 special education funding have been estimated using 2019-2020 ADA projections and COLA adjustment equal to \$12,174,930. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations and nonresident student fees.

Total 2019-2020 revenues are projected at \$247,980,050. This is a <.45>% decrease from 2018-2019 projected revenues.



2019-2020 Multi-Year Projection Assumptions First Interim Budget

Expenditures

The 2019-2020 Multi-Year Projection includes the following expenditure adjustments:

- ✚ Staffing
 - 10 growth certificated FTEs Special Education
 - Classified FTEs maintained at prior year levels

- ✚ Statutory Benefits and Health and Welfare
 - STRS Rate increase of 1.85% from 16.28% to 18.13%
 - Projected increase equal to \$2.1M
 - PERS Rate increase of 2.638% from 18.062% to 20.7%
 - Projected increase equal to \$0.94M
 - Workers Compensation 2.6%
 - All other statutory benefit rates projected at 2018-2019 rates
 - Certificated total statutory benefit rate equal to 22.23%
 - Classified total statutory benefit rate equal to 31.00%
 - Health and welfare cap at \$9,675 per FTE

- ✚ Step and Column
 - All certificated employees \$2,309,290 plus statutory benefits of \$513,355 for a total of \$2,822,645
 - All classified employees \$379,096 plus statutory benefits of \$117,520 for a total of \$496,6165

- ✚ Salary and benefit projections of \$221,253,638 are equal to 88.48% of total expenditures.

- ✚ Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

- ✚ Other expenditure adjustments include: utilities, insurance and other operating.

- ✚ Other outgo including long-term debt has been included at \$709,518.

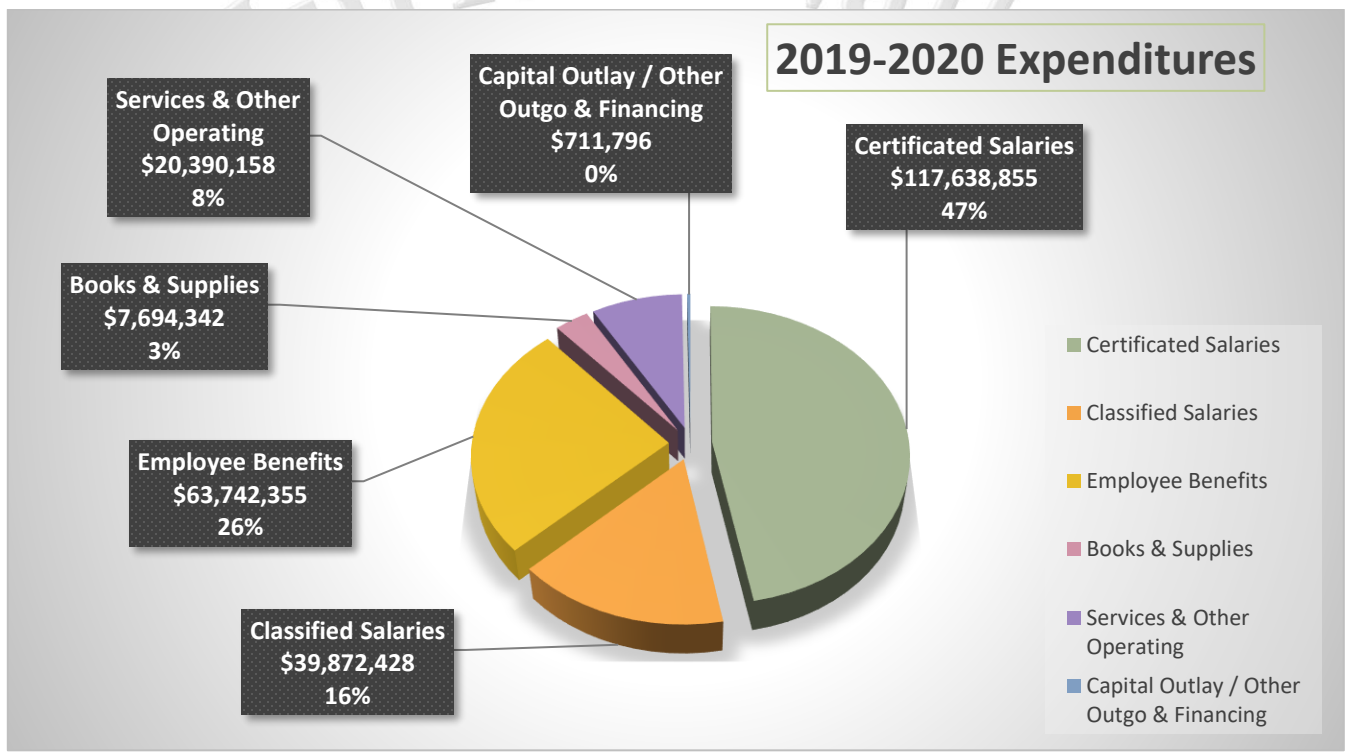
- ✚ Indirect costs from other funds are projected at <\$841,749>.

2019-2020 Multi-Year Projection Assumptions First Interim Budget

Expenditures - continued

- ✚ Local Control Accountability Plan
 - Expenditures have been increased for step and column and statutory retirement benefit rates.

Total 2019-2020 expenditures are projected at \$250,049,934. This is a <.05%> decrease over projected 2018-2019 expenditures.



Contributions to Programs

- ✚ Ongoing Major Maintenance Account contribution is projected at \$7,501,499 equal to 3.0% of total General Fund expenditures.
- ✚ Special education contribution is projected at \$29,518,808.
- ✚ Transportation contribution is projected at \$3,918,397.

2019-2020 Multi-Year Projection Assumptions First Interim Budget

Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2019-2020 projected ending balance.

2019-2020 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 5,063,696	\$ 5,063,696
Assigned	\$16,182,471	\$ 0	\$16,182,471
Unassigned Reserve for Economic Uncertainties 3%	\$ 7,501,499	\$ 0	\$ 7,501,499
Unassigned/Unappropriated	\$ 8,368,915	\$ 0	\$ 8,368,915
ENDING FUND BALANCE TOTALS	\$32,067,885	\$ 5,063,696	\$37,131,581

The 2018-2019 First Interim Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

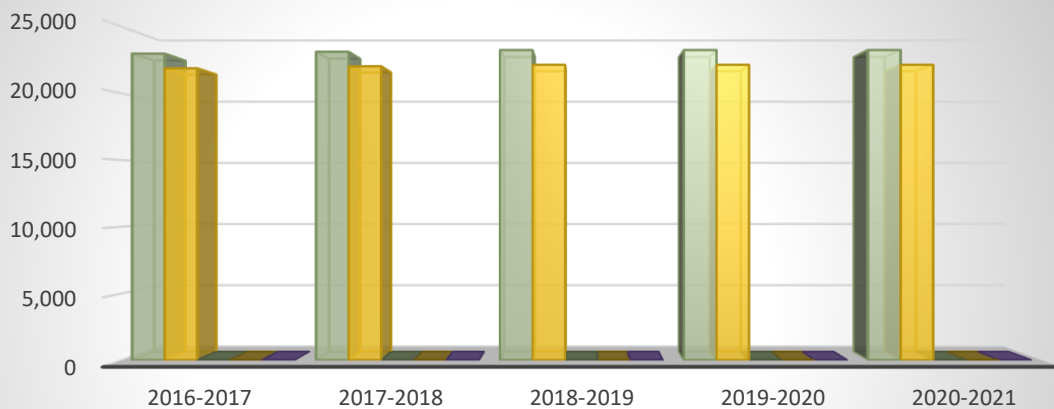
2020-2021 Multi-Year Projection Assumptions Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula

Local Control Funding Formula (LCFF) calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections along with School Services of California’s 2018-2019 Adopted Budget Financial Dartboard. Districts are funded on the greater of prior year Average Daily Attendance (ADA) or current year ADA. The following information further details district calculations for LCFF.

- ✚ Cost of Living Adjustment 2.67%
- ✚ District Projected Enrollment 23,255—0% Growth
- ✚ District Projected P2 ADA 22,148—0% Growth
- ✚ LCFF Funded ADA 22,151 - Includes 3.0 ADA County Programs
- ✚ District Unduplicated Pupil Count three year rolling average 37.03%

Historical Enrollment and P2 Average Daily Attendance






	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
CBEDS Enrollment-District Only	22,978	23,121	23,255	23,255	23,255
P2 ADA-District Only	21,883	22,039	22,148	22,148	22,148
ADA/Enrollment %	95.23%	95.32%	95.24%	95.24%	95.24%
Enrollment Change %	0.56%	0.62%	0.58%	0.00%	0.00%
ADA Change %	0.61%	0.71%	0.49%	0.00%	0.00%

2020-2021 Multi-Year Projection Assumptions Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>K-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,855	\$7,973	\$8,209	\$9,513	
Grade Span Adjustment	\$817			\$247	
Supplemental Funding Add-On 37.03%	\$642	\$590	\$608	\$723	
Funded ADA	5,694	4,817	3,562	8,078	22,151
LCFF Grade Level Funding	\$53,035,330	\$41,250,285	\$31,406,006	\$84,680,265	\$210,371,886
Transportation Funding					\$88,659
2020-2021 LCFF TARGET FUNDING					\$210,460,545

LCFF funding totaling \$210,460,545 is comprised of the following sources:

-  State Aid \$123,648,580
-  Property Taxes \$53,302,529
-  Education Protection Act \$33,509,436

2020-2021 Multi-Year Projection Assumptions Adopted Budget

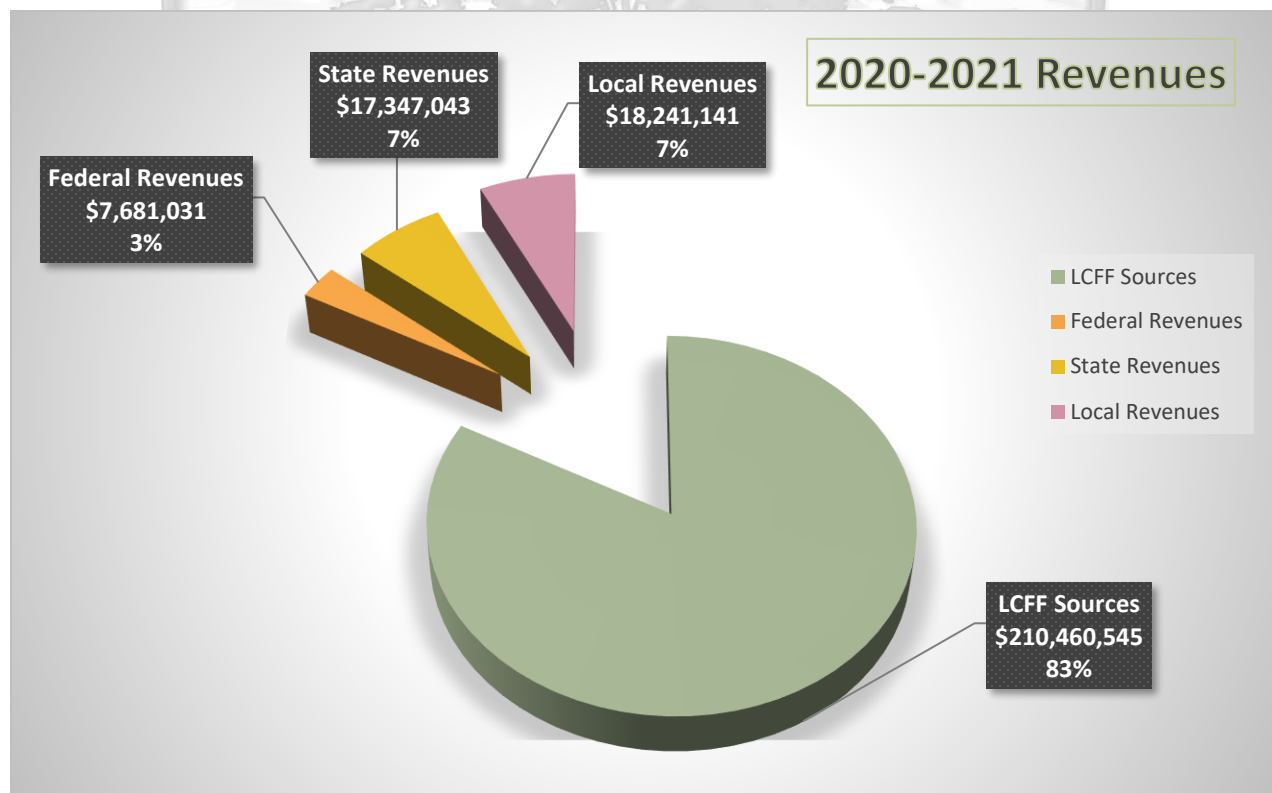
Revenues

Federal revenues are based on prior year allocations and do not include a COLA (Cost of Living Adjustment). Revenues include: ESEA Title I, II, III, Career Technical Education (CTE) and Special Education Grants.

State Lottery revenues have been budgeted at \$151 per 2019-2020 ADA projections equal to \$3,488,553. Lottery instructional materials revenues have been included at \$53 per 2019-2020 projected ADA equal to \$1,224,459. Mandated Cost Block Grant funds are budgeted at \$970,571 and include a 2.67% COLA. Other state grants include CTE Incentive, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$9,758,831.

Local revenues for AB602 special education funding have been estimated using 2020-2021 ADA projections and COLA adjustment equal to \$12,482,151. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations and nonresident student fees.

Total 2020-2021 revenues are projected at \$253,729,760. This is a 2.32% increase from 2019-2020 projected revenues.



2020-2021 Multi-Year Projection Assumptions Adopted Budget

Expenditures

The 2020-2021 Multi-Year Projection includes the following expenditure adjustments:

- ✚ Staffing
 - 10 growth certificated FTEs Special Education
 - Classified FTEs maintained at prior year levels

- ✚ Statutory Benefits and Health and Welfare
 - STRS Rate increase of .97% from 18.13% to 19.10%
 - Projected increase equal to \$1.1M
 - PERS Rate increase of 2.7% from 20.7% to 23.4%
 - Projected increase equal to \$1.0M
 - Workers Compensation 2.6%
 - All other statutory benefit rates projected at 2019-2020 rates
 - Certificated total statutory benefit rate equal to 23.20%
 - Classified total statutory benefit rate equal to 33.70%
 - Health and welfare cap at \$9,675 per FTE

- ✚ Step and Column
 - All certificated employees \$2,372,893 plus statutory benefits of \$550,511 for a total of \$2,923,404
 - All classified employees \$382,530 plus statutory benefits of \$128,913 for a total of \$511,443

- ✚ Salary and benefit projections of \$226,363,582 are equal to 88.31% of total expenditures.

- ✚ Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

- ✚ Other expenditure adjustments include: utilities, insurance and other operating.

- ✚ Other outgo including long-term debt has been included at \$709,518.

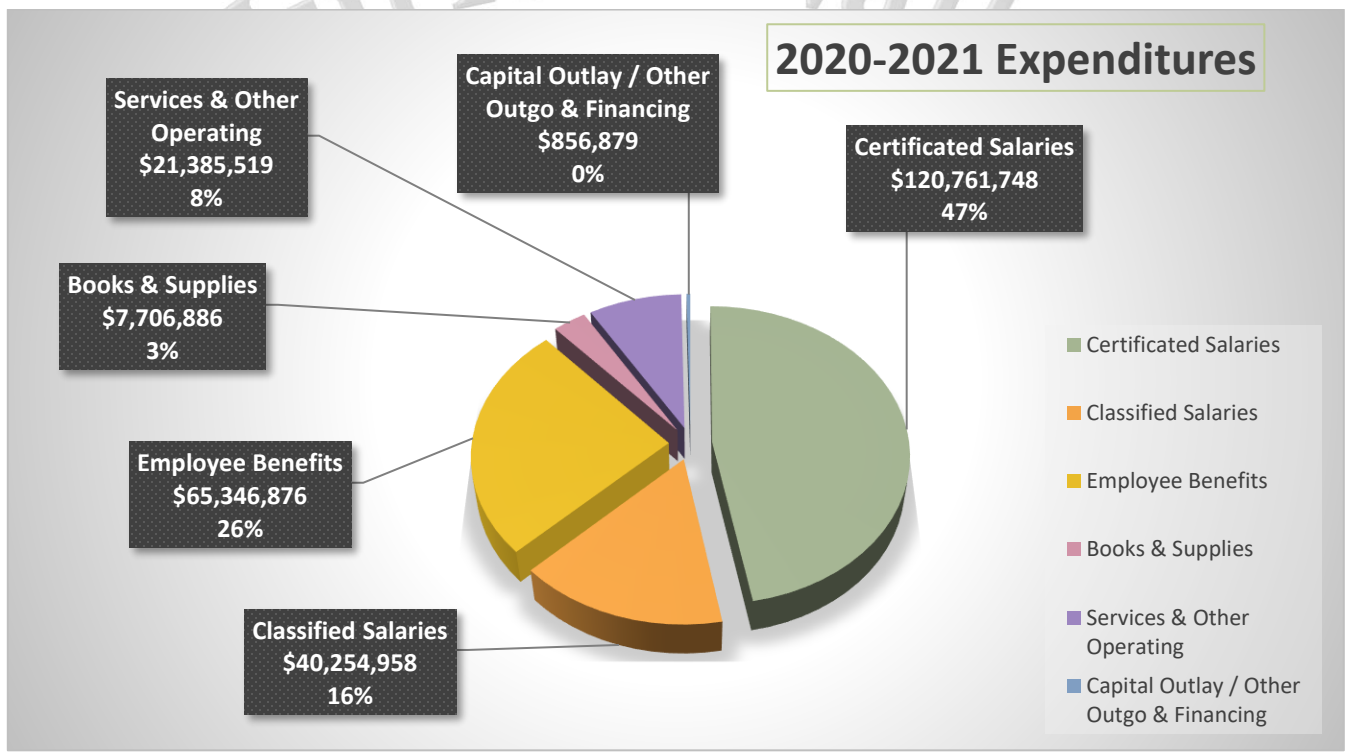
- ✚ Indirect costs from other funds are projected at <\$841,749>.

2020-2021 Multi-Year Projection Assumptions Adopted Budget

Expenditures - continued

- ✚ Local Control Accountability Plan
 - Expenditures have been increased for step and column and statutory retirement benefit rates.

Total 2020-2021 expenditures are projected at \$256,312,866. This is a 2.50% increase over projected 2019-2020 expenditures.



Contributions to Programs

- ✚ Ongoing Major Maintenance Account contribution is projected at \$7,689,387 equal to 3.0% of total General Fund expenditures.
- ✚ Special education contribution is projected at \$31,470,411.
- ✚ Transportation contribution is projected at \$4,055,034.

2020-2021 Multi-Year Projection Assumptions Adopted Budget

Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2020-2021 projected ending balance.

2020-2021 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 6,452,218	\$ 6,452,218
Assigned	\$ 15,533,406	\$ 0	\$ 15,533,406
Unassigned Reserve for Economic Uncertainties 3%	\$ 7,689,387	\$ 0	\$ 7,689,387
Unassigned/Unappropriated	\$ 4,858,464	\$ 0	\$ 4,858,464
ENDING FUND BALANCE TOTALS	\$28,096,257	\$ 6,452,218	\$34,548,475

The 2018-2019 First Interim Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	199,384,431.00	2.83%	205,030,270.00	2.65%	210,460,545.00
2. Federal Revenues	8100-8299	8,723,504.00	-11.95%	7,681,031.00	0.00%	7,681,031.00
3. Other State Revenues	8300-8599	23,345,399.00	-25.80%	17,321,838.00	0.15%	17,347,043.00
4. Other Local Revenues	8600-8799	17,650,888.00	1.68%	17,946,911.00	1.64%	18,241,141.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		249,104,222.00	-0.45%	247,980,050.00	2.32%	253,729,760.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				114,902,964.00		117,638,855.00
b. Step & Column Adjustment				2,309,290.00		2,372,893.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				426,601.00		750,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	114,902,964.00	2.38%	117,638,855.00	2.65%	120,761,748.00
2. Classified Salaries						
a. Base Salaries				39,640,151.00		39,872,428.00
b. Step & Column Adjustment				379,096.00		382,530.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(146,819.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,640,151.00	0.59%	39,872,428.00	0.96%	40,254,958.00
3. Employee Benefits	3000-3999	59,576,881.00	6.99%	63,742,355.00	2.52%	65,346,876.00
4. Books and Supplies	4000-4999	10,294,034.00	-25.25%	7,694,342.00	0.16%	7,706,886.00
5. Services and Other Operating Expenditures	5000-5999	21,409,428.00	-4.76%	20,390,158.00	4.88%	21,385,519.00
6. Capital Outlay	6000-6999	4,488,036.00	-81.19%	844,027.00	17.19%	989,110.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	472,452.00	0.00%	472,452.00	0.00%	472,452.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(604,683.00)	0.00%	(604,683.00)	0.00%	(604,683.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		250,179,263.00	-0.05%	250,049,934.00	2.50%	256,312,866.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,075,041.00)		(2,069,884.00)		(2,583,106.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,276,506.09		39,201,465.09		37,131,581.09
2. Ending Fund Balance (Sum lines C and D1)		39,201,465.09		37,131,581.09		34,548,475.09
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	3,607,190.50		5,063,696.36		6,452,218.36
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	18,736,914.00		16,182,471.00		15,533,406.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,505,378.00		7,501,499.00		7,689,387.00
2. Unassigned/Unappropriated	9790	9,336,982.59		8,368,914.73		4,858,463.73
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		39,201,465.09		37,131,581.09		34,548,475.09

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,505,378.00		7,501,499.00		7,689,387.00
c. Unassigned/Unappropriated	9790	9,336,982.73		8,368,914.73		4,858,463.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.14)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		16,842,360.59		15,870,413.73		12,547,850.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.73%		6.35%		4.90%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		22,148.00		22,148.00		22,148.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		250,179,263.00		250,049,934.00		256,312,866.00
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)		250,179,263.00		250,049,934.00		256,312,866.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,505,377.89		7,501,498.02		7,689,385.98
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,505,377.89		7,501,498.02		7,689,385.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	199,384,431.00	2.83%	205,030,270.00	2.65%	210,460,545.00
2. Federal Revenues	8100-8299	17,000.00	0.00%	17,000.00	0.00%	17,000.00
3. Other State Revenues	8300-8599	8,515,468.00	-47.93%	4,433,919.00	0.57%	4,459,124.00
4. Other Local Revenues	8600-8799	4,838,842.00	-1.20%	4,780,842.00	-1.05%	4,730,842.00
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	(32,977,972.00)	12.26%	(37,020,307.00)	5.78%	(39,159,798.00)
6. Total (Sum lines A1 thru A5c)		179,777,769.00	-1.41%	177,241,724.00	1.84%	180,507,713.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				93,207,535.00		94,836,724.00
b. Step & Column Adjustment				1,901,166.00		1,942,231.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(271,977.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	93,207,535.00	1.75%	94,836,724.00	2.05%	96,778,955.00
2. Classified Salaries						
a. Base Salaries				24,518,176.00		24,658,688.00
b. Step & Column Adjustment				218,410.00		220,432.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(77,898.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,518,176.00	0.57%	24,658,688.00	0.89%	24,879,120.00
3. Employee Benefits	3000-3999	37,448,378.00	7.83%	40,380,090.00	1.38%	40,937,381.00
4. Books and Supplies	4000-4999	7,093,210.00	-24.22%	5,375,420.00	0.35%	5,394,476.00
5. Services and Other Operating Expenditures	5000-5999	15,363,894.00	2.63%	15,768,548.00	6.17%	16,740,765.00
6. Capital Outlay	6000-6999	157,941.00	0.00%	157,941.00	0.00%	157,941.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	432,452.00	0.00%	432,452.00	0.00%	432,452.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(902,017.00)	-6.68%	(841,749.00)	0.00%	(841,749.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		177,319,569.00	1.94%	180,768,114.00	2.05%	184,479,341.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,458,200.00		(3,526,390.00)		(3,971,628.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,136,074.73		35,594,274.73		32,067,884.73
2. Ending Fund Balance (Sum lines C and D1)		35,594,274.73		32,067,884.73		28,096,256.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
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	18,736,914.00		16,182,471.00		15,533,406.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,505,378.00		7,501,499.00		7,689,387.00
2. Unassigned/Unappropriated	9790	9,336,982.73		8,368,914.73		4,858,463.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,594,274.73		32,067,884.73		28,096,256.73

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,505,378.00		7,501,499.00		7,689,387.00
c. Unassigned/Unappropriated	9790	9,336,982.73		8,368,914.73		4,858,463.73
(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		
b. Reserve for Economic Uncertainties	9789	0.00		0.00		
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		16,842,360.73		15,870,413.73		12,547,850.73
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.						
2019-2020 Multi-Year Projections include the following adjustments: Line B1d and B2d - Budget adjustments due to the expiration of grant funds/one-time carryover funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	8,706,504.00	-11.97%	7,664,031.00	0.00%	7,664,031.00
3. Other State Revenues	8300-8599	14,829,931.00	-13.10%	12,887,919.00	0.00%	12,887,919.00
4. Other Local Revenues	8600-8799	12,812,046.00	2.76%	13,166,069.00	2.61%	13,510,299.00
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	32,977,972.00	12.26%	37,020,307.00	5.78%	39,159,798.00
6. Total (Sum lines A1 thru A5c)		69,326,453.00	2.04%	70,738,326.00	3.51%	73,222,047.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,695,429.00		22,802,131.00
b. Step & Column Adjustment				408,124.00		430,662.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				698,578.00		750,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,695,429.00	5.10%	22,802,131.00	5.18%	23,982,793.00
2. Classified Salaries						
a. Base Salaries				15,121,975.00		15,213,740.00
b. Step & Column Adjustment				160,686.00		162,098.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(68,921.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,121,975.00	0.61%	15,213,740.00	1.07%	15,375,838.00
3. Employee Benefits	3000-3999	22,128,503.00	5.58%	23,362,265.00	4.48%	24,409,495.00
4. Books and Supplies	4000-4999	3,200,824.00	-27.55%	2,318,922.00	-0.28%	2,312,410.00
5. Services and Other Operating Expenditures	5000-5999	6,045,534.00	-23.55%	4,621,610.00	0.50%	4,644,754.00
6. Capital Outlay	6000-6999	4,330,095.00	-84.16%	686,086.00	21.15%	831,169.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	40,000.00	0.00%	40,000.00	0.00%	40,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	297,334.00	-20.27%	237,066.00	0.00%	237,066.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		72,859,694.00	-4.91%	69,281,820.00	3.68%	71,833,525.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,533,241.00)		1,456,506.00		1,388,522.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,140,431.36		3,607,190.36		5,063,696.36
2. Ending Fund Balance (Sum lines C and D1)		3,607,190.36		5,063,696.36		6,452,218.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,607,190.50		5,063,696.36		6,452,218.36
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	(0.14)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,607,190.36		5,063,696.36		6,452,218.36

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2019-2020 Multi-Year Projections include the following adjustments: Line B1d - 10 Certificated FTE for Special Education and budget adjustments due to the expiration of grant funds/one-time carryover funds.
2020-2021 Multi-Year Projections include the following adjustments: Line B1d - 10 Certificated FTE for Special Education.



**SCHOOL DISTRICT
CRITERIA AND
STANDARDS REVIEW**

**2018 - 2019
First Interim**

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	22,036.00	22,148.00		
Charter School	0.00	0.00		
Total ADA	22,036.00	22,148.00	0.5%	Met
1st Subsequent Year (2019-20)				
District Regular	22,036.00	22,148.00		
Charter School	0.00			
Total ADA	22,036.00	22,148.00	0.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	22,036.00	22,148.00		
Charter School	0.00			
Total ADA	22,036.00	22,148.00	0.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	23,120	23,255		
Charter School	0	0		
Total Enrollment	23,120	23,255	0.6%	Met
1st Subsequent Year (2019-20)				
District Regular	23,120	23,255		
Charter School	0	0		
Total Enrollment	23,120	23,255	0.6%	Met
2nd Subsequent Year (2020-21)				
District Regular	23,120	23,255		
Charter School	0	0		
Total Enrollment	23,120	23,255	0.6%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	21,730	22,825	
Charter School		0	
Total ADA/Enrollment	21,730	22,825	95.2%
Second Prior Year (2016-17)			
District Regular	21,883	22,978	
Charter School		0	
Total ADA/Enrollment	21,883	22,978	95.2%
First Prior Year (2017-18)			
District Regular	22,036	23,120	
Charter School	0	0	
Total ADA/Enrollment	22,036	23,120	95.3%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	22,148	23,255		
Charter School	0	0		
Total ADA/Enrollment	22,148	23,255	95.2%	Met
1st Subsequent Year (2019-20)				
District Regular	22,148	23,255		
Charter School	0	0		
Total ADA/Enrollment	22,148	23,255	95.2%	Met
2nd Subsequent Year (2020-21)				
District Regular	22,148	23,255		
Charter School	0	0		
Total ADA/Enrollment	22,148	23,255	95.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	197,076,303.00	199,409,256.00	1.2%	Met
1st Subsequent Year (2019-20)	202,643,075.00	205,055,955.00	1.2%	Met
2nd Subsequent Year (2020-21)	208,058,915.00	210,485,370.00	1.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	133,349,494.41	147,811,095.09	90.2%
Second Prior Year (2016-17)	144,572,982.59	160,897,058.84	89.9%
First Prior Year (2017-18)	150,615,156.85	168,584,301.41	89.3%
Historical Average Ratio:			89.8%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.8% to 92.8%	86.8% to 92.8%	86.8% to 92.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	155,174,089.00	177,319,569.00	87.5%	Met
1st Subsequent Year (2019-20)	159,875,502.00	180,768,114.00	88.4%	Met
2nd Subsequent Year (2020-21)	162,595,456.00	184,479,341.00	88.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	7,841,206.00	8,723,504.00	11.3%	Yes
1st Subsequent Year (2019-20)	7,841,206.00	7,681,031.00	-2.0%	No
2nd Subsequent Year (2020-21)	7,841,206.00	7,681,031.00	-2.0%	No

Explanation:
(required if Yes)

First Interim Federal Revenues include one-time carryover funds for ESEA Title I, II and III.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	24,595,813.00	23,345,399.00	-5.1%	Yes
1st Subsequent Year (2019-20)	17,039,002.00	17,321,838.00	1.7%	No
2nd Subsequent Year (2020-21)	17,064,600.00	17,347,043.00	1.7%	No

Explanation:
(required if Yes)

First Interim State Revenues have been reduced due to the State Enacted budget changes to One-Time Funds for Outstanding Mandates.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	17,196,584.00	17,650,888.00	2.6%	No
1st Subsequent Year (2019-20)	17,486,046.00	17,946,911.00	2.6%	No
2nd Subsequent Year (2020-21)	17,777,207.00	18,241,141.00	2.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	7,414,853.00	10,294,034.00	38.8%	Yes
1st Subsequent Year (2019-20)	7,354,651.00	7,694,342.00	4.6%	No
2nd Subsequent Year (2020-21)	7,369,021.00	7,706,886.00	4.6%	No

Explanation:
(required if Yes)

First Interim Books and Supplies have been increased due to one-time site, department, and grant carryover funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	19,285,875.00	21,409,428.00	11.0%	Yes
1st Subsequent Year (2019-20)	19,648,169.00	20,390,158.00	3.8%	No
2nd Subsequent Year (2020-21)	20,483,919.00	21,385,519.00	4.4%	No

Explanation:
(required if Yes)

First Interim Services and Other Operating Expenses have been increased due to one-time site, department, and grant carryover funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	49,633,603.00	49,719,791.00	0.2%	Met
1st Subsequent Year (2019-20)	42,366,254.00	42,949,780.00	1.4%	Met
2nd Subsequent Year (2020-21)	42,683,013.00	43,269,215.00	1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	26,700,728.00	31,703,462.00	18.7%	Not Met
1st Subsequent Year (2019-20)	27,002,820.00	28,084,500.00	4.0%	Met
2nd Subsequent Year (2020-21)	27,852,940.00	29,092,405.00	4.5%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

First Interim Books and Supplies have been increased due to one-time site, department, and grant carryover funds.

Explanation:

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

First Interim Services and Other Operating Expenses have been increased due to one-time site, department, and grant carryover funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,775,512.28	5,600,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		5,600,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.7%	6.4%	4.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.2%	2.1%	1.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	2,458,200.00	177,319,569.00	N/A	Met
1st Subsequent Year (2019-20)	(3,526,390.00)	180,768,114.00	2.0%	Met
2nd Subsequent Year (2020-21)	(3,971,628.00)	184,479,341.00	2.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending changes are due to increased retirement contributions and COLA only funding for Local Control Funding Formula Revenues. District is monitoring multi-year projections and is currently exploring a 2018-2019 SERP (Supplemental Employee Retirement Program) which will reduce ongoing salary and benefit expenditures for multi-year projections.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	39,201,465.09	Met
1st Subsequent Year (2019-20)	37,131,581.09	Met
2nd Subsequent Year (2020-21)	34,548,475.09	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	36,221,935.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	22,148	22,148	22,148
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	250,179,263.00	250,049,934.00	256,312,866.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	250,179,263.00	250,049,934.00	256,312,866.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,505,377.89	7,501,498.02	7,689,385.98
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,505,377.89	7,501,498.02	7,689,385.98

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,505,378.00	7,501,499.00	7,689,387.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,336,982.73	8,368,914.73	4,858,463.73
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.14)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	16,842,360.59	15,870,413.73	12,547,850.73
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.73%	6.35%	4.90%
District's Reserve Standard (Section 10B, Line 7):	7,505,377.89	7,501,498.02	7,689,385.98
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(31,554,848.00)	(32,977,972.00)	4.5%	1,423,124.00	Met
1st Subsequent Year (2019-20)	(34,781,629.00)	(37,020,307.00)	6.4%	2,238,678.00	Not Met
2nd Subsequent Year (2020-21)	(36,321,017.00)	(39,159,798.00)	7.8%	2,838,781.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

2019-2020 and 2020-2021 contributions include the following adjustments that were not part of Budget Adoption projections: 2017-2018 and 2018-2019 ongoing negotiated salary agreements and additional staffing needs in Special Education.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	12-8673	12-7439	119,825
Certificates of Participation	10	03-8011, 25-8699	03-7438, 7439, 25-7438,7439	5,105,000
General Obligation Bonds	29	51-85XX, 86XX	51-7433, 7434	200,803,535
Supp Early Retirement Program	2	03-8011	03-3901,3902	3,014,466
State School Building Loans				
Compensated Absences	1	03-8011	03-2XXX, 3XXX	381,263

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

Certificates of Participation	23	CFD Levy Special Tax Fund		18,740,000
TOTAL:				228,164,089

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	59,914	59,913	59,912	0
Certificates of Participation	606,990	607,414	607,320	606,623
General Obligation Bonds	17,723,195	17,683,952	18,636,819	19,166,589
Supp Early Retirement Program	1,507,233	1,507,233	1,507,233	0
State School Building Loans	0	0	0	0
Compensated Absences	0	0	0	0

Other Long-term Commitments (continued):

Certificates of Participation	776,363	764,463	782,763	785,663
Total Annual Payments:	20,673,695	20,622,975	21,594,047	20,558,875
Has total annual payment increased over prior year (2017-18)?	No	No	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond Interest and Redemption Fund

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	12,556,155.00	15,509,979.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	12,556,155.00	15,509,979.00

	Actuarial	Actuarial
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Feb 01, 2017	Jul 27, 2018
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	1,704,185.00	1,849,188.00
1st Subsequent Year (2019-20)	1,704,185.00	1,849,188.00
2nd Subsequent Year (2020-21)	1,704,185.00	1,849,188.00

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)	454,568.00	450,024.00
1st Subsequent Year (2019-20)	454,568.00	450,024.00
2nd Subsequent Year (2020-21)	454,568.00	450,024.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	571,146.00	566,792.00
1st Subsequent Year (2019-20)	464,222.00	597,285.00
2nd Subsequent Year (2020-21)	578,242.00	623,323.00

d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	91	91
1st Subsequent Year (2019-20)	91	91
2nd Subsequent Year (2020-21)	91	91

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.		
b.		

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.		

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

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,032.0	1,059.8	1,069.8	1,079.8

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

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

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

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	781.7	797.8	797.8	797.8

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	905,632	905,632	905,632
% change in salary schedule from prior year or	1.5%		

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	150.1	154.1	154.1	154.1

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review



ADULT EDUCATION FUND

2018 - 2019
First Interim

Adult Education

2018-2019 First Interim Budget Assumptions

Overview

Adult Education Funds are designed to provide programs, which enhance adult education. The Murrieta Valley Adult School's mission is to equip students for life-long learning through lessons in academics, accountability, attitudes, and ethics that will facilitate the transition to a successful future.

The Adult Education Fund includes the General Education Development (GED). This program is designed for students to meet high school diploma standards.

Federal funding offers various categorical programs including Adult Basic Education (ABE), Adult Secondary Education (ASE), High School Diploma (HSD), English Second Language (ESL), English Literacy Civics (EL Civics) and Citizenship. The core elements of these programs provide adult basic education, general education development, citizenship, English as a second language and instruction to the community.

Summer camps, preparation classes, fee-based and online classes are also included in the Adult Education Fund.

Revenues

Federal revenues are based on the 2018-2019 grant awards. 2018-2019 First Interim federal funding is projected at \$92,006.

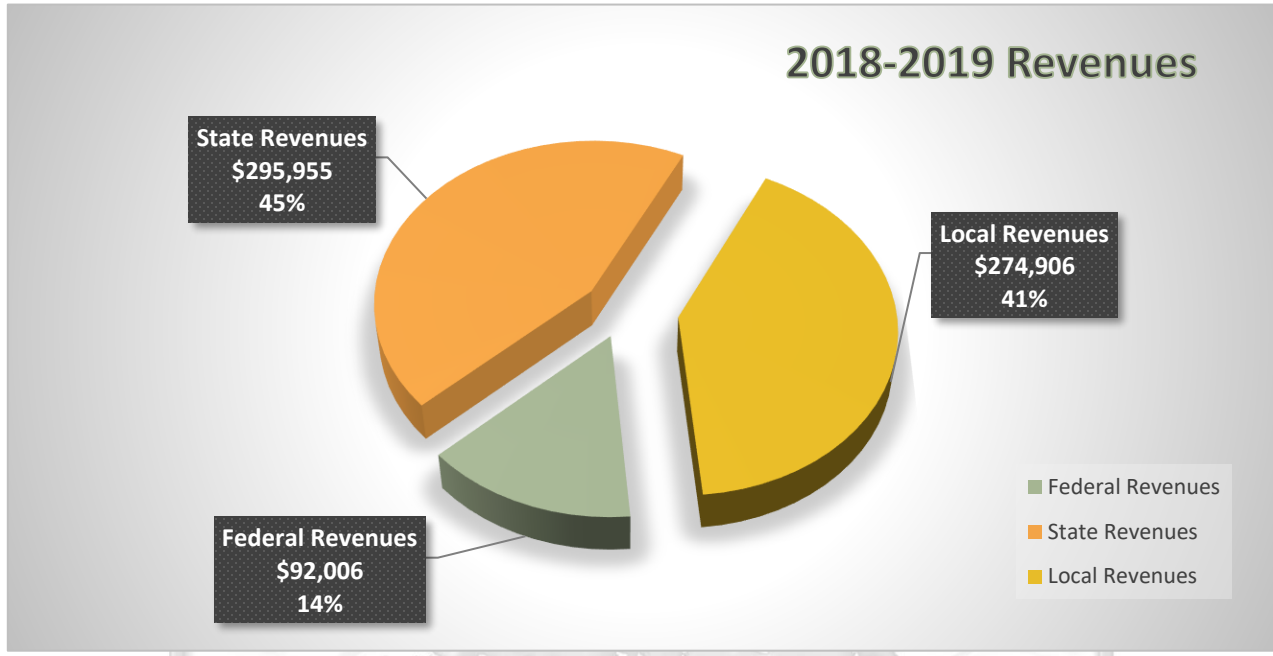
State revenues include AB104 Adult Education Block Grant and CalWorks funding projected at \$274,648. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$21,307. 2018-2019 First Interim state funding is projected at \$295,955.

Local revenues are projected at \$274,906 and include fee-based and online classes offered to the public through Ed 2 Go, GED testing fees, summer camps programs and interest earnings.

Federal funding is equal to 14% of total revenues. State funding is equal to 45% of total revenues. Local revenue funding is equal to 41% of total revenues. Total 2018-2019 First Interim budgeted revenues are projected at \$662,867.

Adult Education 2018-2019 First Interim Budget Assumptions

Revenues-continued



Expenditures

State and local revenues are used to cover the costs associated with the Adult Education GED program and professional growth classes. Expenditures include salaries and benefits for the instructional and classified personnel and the operating costs to maintain these programs.

Federal revenues are used to fund categorical programs. Expenditures include salaries, benefits, operating costs and administrative costs relating to such programs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in areas unrelated to the specific grant.

As allowable, the indirect cost rate for the Adult Education unrestricted program is 5.19%.

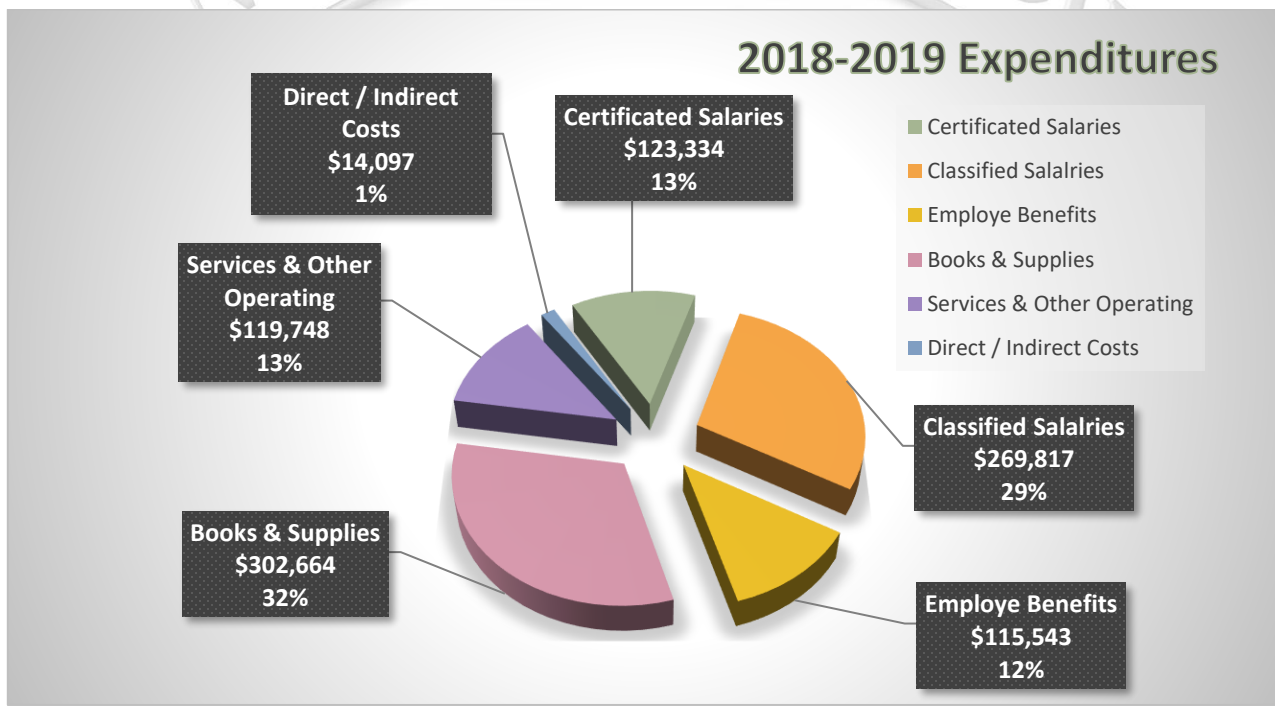
Salary and benefits account for 54% of total expenditures. Negotiated agreements for all employee groups have been included in the 2018-2019 First Interim budget. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which account for 46% of total expenditures. Total 2018-2019 First Interim budgeted expenditures are projected at \$945,203.

Adult Education 2018-2019 First Interim Budget Assumptions

Expenditures-continued

Description	2018-2019 First Interim FTE's
Certificated	.40
Classified	2.45
Total FTE's (Full-time Equivalents)	2.85

2018-2019 First Interim budget includes 2.85 Full Time Equivalent Employees (FTE's). Effective January 1, 2019, the health and welfare cap will increase to \$9,475 per FTE for all employee groups. Fixed charges are calculated at 20.38% for certificated and 28.362% for classified.



Fund Balance

The Adult Education Fund is deficit spending (\$282,336) due to carryover funds. A positive ending fund balance of \$79,083 is projected for the 2018-2019 fiscal year.

Description	Resource Codes	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	97,046.00	97,046.00	0.00	92,006.00	(5,040.00)	-5.2%
3) Other State Revenue		8300-8599	292,418.00	292,418.00	1,037.00	295,955.00	3,537.00	1.2%
4) Other Local Revenue		8600-8799	274,406.00	274,406.00	29,692.90	274,906.00	500.00	0.2%
5) TOTAL, REVENUES			663,870.00	663,870.00	30,729.90	662,867.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	127,729.00	127,729.00	30,795.52	123,334.00	4,395.00	3.4%
2) Classified Salaries		2000-2999	263,402.00	267,476.00	139,087.80	269,817.00	(2,341.00)	-0.9%
3) Employee Benefits		3000-3999	123,223.00	116,301.00	34,079.53	115,543.00	758.00	0.7%
4) Books and Supplies		4000-4999	63,640.00	34,382.00	4,882.63	302,664.00	(268,282.00)	-780.3%
5) Services and Other Operating Expenditures		5000-5999	62,566.00	95,502.00	55,576.89	119,748.00	(24,246.00)	-25.4%
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	12,910.00	12,910.00	0.00	14,097.00	(1,187.00)	-9.2%
9) TOTAL, EXPENDITURES			653,470.00	654,300.00	264,422.37	945,203.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,400.00	9,570.00	(233,692.47)	(282,336.00)		
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)			10,400.00	9,570.00	(233,692.47)	(282,336.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	397,308.00	361,419.01		361,419.01	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)								
			397,308.00	361,419.01		361,419.01		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			397,308.00	361,419.01		361,419.01		
2) Ending Balance, June 30 (E + F1e)								
			407,708.00	370,989.01		79,083.01		
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	29,154.00	21,602.32		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	378,554.00	349,386.69		79,083.69		
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		(0.68)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	97,046.00	97,046.00	0.00	92,006.00	(5,040.00)	-5.2%
TOTAL, FEDERAL REVENUE			97,046.00	97,046.00	0.00	92,006.00	(5,040.00)	-5.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	271,111.00	271,111.00	0.00	273,611.00	2,500.00	0.9%
All Other State Revenue	All Other	8590	21,307.00	21,307.00	1,037.00	22,344.00	1,037.00	4.9%
TOTAL, OTHER STATE REVENUE			292,418.00	292,418.00	1,037.00	295,955.00	3,537.00	1.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	57.90	1,400.00	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	500.00	500.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	273,006.00	273,006.00	29,635.00	273,006.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			274,406.00	274,406.00	29,692.90	274,906.00	500.00	0.2%
TOTAL, REVENUES			663,870.00	663,870.00	30,729.90	662,867.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	76,500.00	76,500.00	13,290.00	72,314.00	4,186.00	5.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	51,229.00	51,229.00	17,505.52	51,020.00	209.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			127,729.00	127,729.00	30,795.52	123,334.00	4,395.00	3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	170,000.00	173,415.00	107,952.01	176,415.00	(3,000.00)	-1.7%
Classified Support Salaries		2200	40,227.00	40,227.00	13,311.23	40,227.00	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	53,175.00	53,834.00	17,824.56	53,175.00	659.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			263,402.00	267,476.00	139,087.80	269,817.00	(2,341.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	69,777.00	69,913.00	14,253.55	69,197.00	716.00	1.0%
PERS		3201-3202	16,870.00	16,973.00	5,623.74	16,870.00	103.00	0.6%
OASDI/Medicare/Alternative		3301-3302	11,463.00	11,726.00	7,425.04	11,841.00	(115.00)	-1.0%
Health and Welfare Benefits		3401-3402	14,746.00	7,213.00	2,278.05	7,213.00	0.00	0.0%
Unemployment Insurance		3501-3502	197.00	199.00	82.08	198.00	1.00	0.5%
Workers' Compensation		3601-3602	10,170.00	10,277.00	4,417.07	10,224.00	53.00	0.5%
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			123,223.00	116,301.00	34,079.53	115,543.00	758.00	0.7%
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	1,941.00	1,941.00	0.00	1,941.00	0.00	0.0%
Materials and Supplies		4300	31,699.00	20,374.00	4,971.87	288,656.00	(268,282.00)	-1316.8%
Noncapitalized Equipment		4400	30,000.00	12,067.00	(89.24)	12,067.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			63,640.00	34,382.00	4,882.63	302,664.00	(268,282.00)	-780.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	13,100.00	15,600.00	1,361.40	17,981.00	(2,381.00)	-15.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	900.00	900.00	0.00	900.00	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	610.00	730.00	1,221.29	730.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	47,656.00	77,972.00	52,994.20	99,837.00	(21,865.00)	-28.0%
Communications		5900	300.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,566.00	95,502.00	55,576.89	119,748.00	(24,246.00)	-25.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	12,910.00	12,910.00	0.00	14,097.00	(1,187.00)	-9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,910.00	12,910.00	0.00	14,097.00	(1,187.00)	-9.2%
TOTAL, EXPENDITURES			653,470.00	654,300.00	264,422.37	945,203.00		

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								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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



CHILD DEVELOPMENT FUND

2018 - 2019
First Interim

Child Development Fund

2018-2019 First Interim Budget Assumptions

Overview

Murrieta Valley Unified School District child care was established in 1982 to meet the need for before and after school child care for students who are enrolled in the district. Child Development Funds also provide Parent Center classes, which are utilized to provide the educational needs for the benefit of caregivers and families.

Programs included in the Child Development Fund consist of: Student Enrichment and Extended Day (SEED) - subsidized and parent pay programs; SEED camp for non-school days; Parent Center; Early Childhood Education-subsidized and parent pay programs. Family Services has a part day/part year State Preschool direct contract with California Department of Education that funds programs at Tovashal, Murrieta and Buchanan Elementary schools. Family Services is a subcontractor of also subcontracts with Riverside County Office of Education, Early Care and Education Division to provide part day/part year State Preschool at Lisa J. Mails, Tovashal, Cole Canyon, E. Hale Curran, Buchanan, and Monte Vista Elementary schools. State Preschool families must meet California Department of Education (CDE) guidelines for income eligibility. The State Preschool staff to child ratio is one adult to eight children. Part day/part year State Preschool is offered one-hundred and eighty days per year, three hours per day. Family Services also offers families a parent pay, one-hundred and eighty days per year, three hours per day, early childhood education program. The parent pay program is for families that exceed State Preschool guidelines. The Early Childhood Education parent pay program is offered throughout the district. Family Services Early Childhood Education programs at E. Hale Curran, Buchanan and Murrieta combine with Special Education preschool programs to provide full inclusion programs. The Early Childhood Education program provides comprehensive early learning experiences. Annually, children in the Family Services Early Childhood Education program have dental and vision assessments.

Family Services Child Development Center (CDC) established in October, 2007 is located at 24300 Las Brisas Road, North. Currently, MVUSD Family Services operates six full-day, full year State Preschool and General Child Care classrooms at the Child Development Center for two through four year olds. The CDC is open 6:30 a.m.—6:00 p.m. and is a year-round program, operating 243 days, closed only for District holidays. Families utilizing services at the Child Development Center are primarily funded through Riverside County Office of Education, Early Care and Education Division (ECED), with California Department of Education General Child Care or California State Preschool funds and must qualify based on income and need. Twenty percent of children at the Child Development Center are parent pay. The CDC follows State of California Title 5 regulations and Community Care Licensing Title 22 regulations. At the Child Development Center, staff to child ratio for three and four year olds is one adult to eight children, group size of twenty-four. For toddlers the staff to child ratio is one adult to four children, group size of twelve. The Child Development Center provides a comprehensive early learning experiences, dental, hearing and vision assessments and nutrition services.

Child Development Fund 2018-2019 First Interim Budget Assumptions

Overview - continued

Family Services also offers Student Enrichment and Extended Day (SEED) programs at all elementary schools. Summer, Spring, Winter and Fall camps offer activities when children are not in school. Currently, there are six-hundred and forty students enrolled in the SEED program, of which one-hundred and eighty-nine are kindergarteners. The staff to student ratio is one adult per eighteen children. Services are available Monday through Friday from 6:30 a.m. until the start of school and after school until 6:00 p.m. Kindergarten and TK Wrap-around is available when the child is not in Kindergarten and Transitional Kindergarten. Subsidized spaces through RCOE-ECED funded by CDE are available to eligible families at Avaxat, Buchanan, Murrieta, Alta Murrieta and E Hale Curran Elementary Schools' SEED programs.

Operational since 1994, the Parent Center is currently located at the Child Development Center, 24300 Las Brisas Road, North. Working with Riverside County Mental Health and the MVUSD Mental Health team, the Parent Center offers a variety of parenting classes. The Parent Center also provides training, meeting and support group space to the community.

Revenues

Revenues within the Child Development Fund are received from unrestricted and restricted sources.

Federal Revenues are based on 2018-2019 information provided by the grantee. 2018-2019 First Interim budgeted federal revenues are projected at \$724,000.

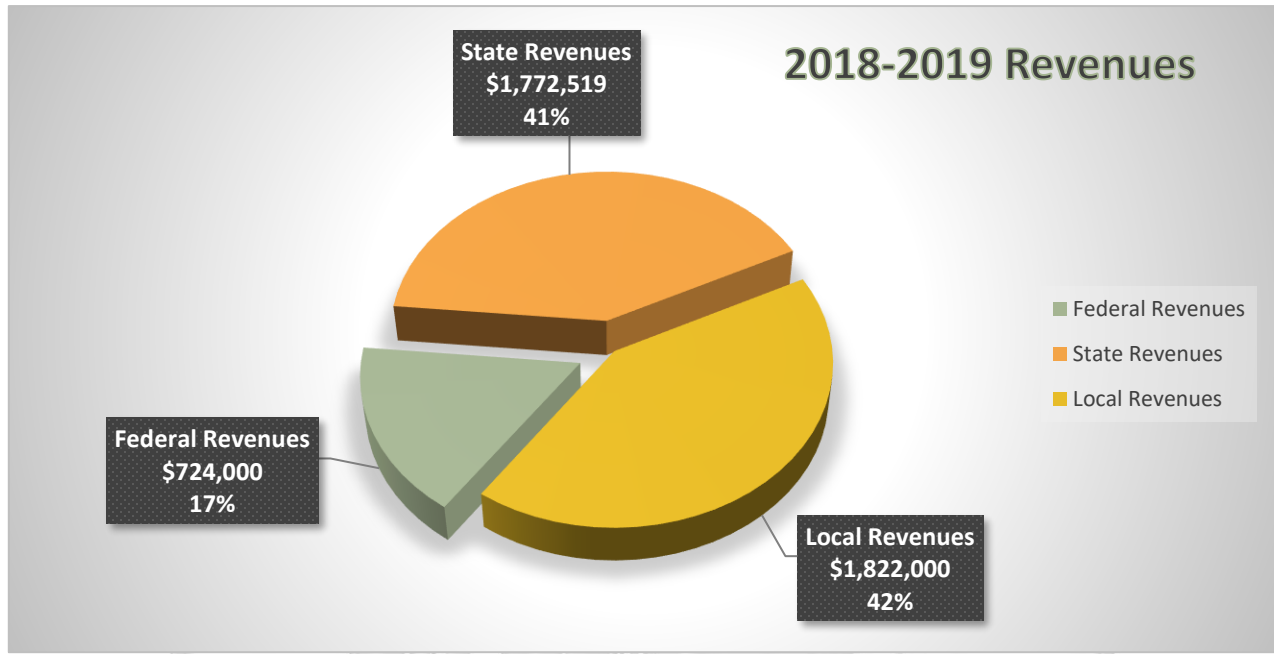
State Revenues in the Child Development Fund include grants from the California Department of Education and Riverside County Office of Education-Children's Services Unit ECED. State revenues are projected at \$1,753,334. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$19,185. 2018-2019 First Interim state revenues are projected at \$1,772,519.

Unrestricted revenues in the Child Development Fund include local parent fees for the SEED, camp, and interest earnings. Revenue from these sources is projected at \$1,300,000. Other local revenues are projected at \$522,000 and include parent fees within the center-based and CSPP programs through the Riverside County Office of Education. 2018-2019 First Interim local revenues are projected at \$1,822,000.

Federal and state revenue funding is equal to 58% of total revenues. Local revenue funding is equal to 42% of total revenues. Total 2018-2019 First Interim revenues are projected at \$4,318,519.

Child Development Fund 2018-2019 First Interim Budget Assumptions

Revenues- continued



Expenditures

Federal and state revenues are used to fund the restricted programs and cover such expenditures as salaries, benefits, operating costs and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

Parent fees and local revenues are used to cover the costs associated with unrestricted expenditures. Such expenditures consist of salaries and benefits for classified personnel, operating, and indirect costs to maintain these programs.

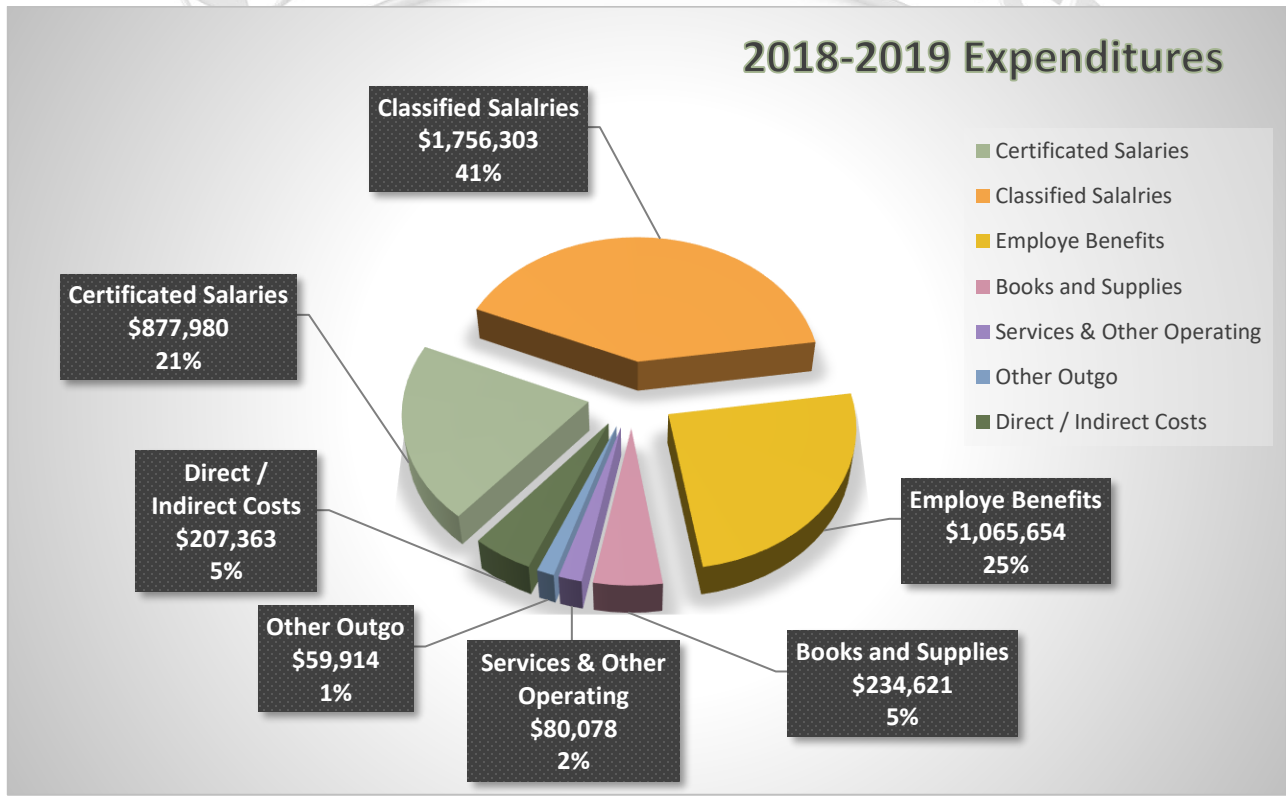
Salary and benefits are equal 87% of total expenditures. Negotiated agreements for all employee groups have been included in the 2018-2019 First Interim budget. Other expenditures totaling 13% include instructional and administrative supplies, non-capitalized equipment, travel, memberships, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 5.19% is included for both unrestricted and restricted programs. Total 2018-2019 First Interim budgeted expenditures are projected at \$4,281,913.

Child Development Fund 2018-2019 First Interim Budget Assumptions

Expenditures- continued

Description	2018-2019 First Interim FTEs
Certificated Teachers / Certificated Support	13.50
Classified	47.75
Management / Support	2.41
Total FTE's (Full-time Equivalents)	63.66

2018-2019 First Interim budget includes 63.66 Full Equivalent Employees (FTE's). Effective January 1, 2019 the health and welfare cap will increase to \$9,475 per FTE for all employee groups. Fixed charges are calculated at 20.38% for certificated and 28.362% for classified.



Fund Balance

The Child Development Fund projects a positive ending fund balance of \$340,840 for the 2018-2019 fiscal year.

Description	Resource Codes	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	604,667.00	604,667.00	246,046.00	724,000.00	119,333.00	19.7%
3) Other State Revenue		8300-8599	1,511,756.00	1,511,756.00	172,808.66	1,772,519.00	260,763.00	17.2%
4) Other Local Revenue		8600-8799	1,977,300.00	1,977,300.00	592,942.00	1,822,000.00	(155,300.00)	-7.9%
5) TOTAL, REVENUES			4,093,723.00	4,093,723.00	1,011,796.66	4,318,519.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	850,980.00	866,324.00	290,043.60	877,980.00	(11,656.00)	-1.3%
2) Classified Salaries		2000-2999	1,735,001.00	1,747,046.00	598,918.23	1,756,303.00	(9,257.00)	-0.5%
3) Employee Benefits		3000-3999	1,041,770.00	1,048,191.00	332,051.45	1,065,654.00	(17,463.00)	-1.7%
4) Books and Supplies		4000-4999	114,498.00	113,927.00	26,059.65	234,621.00	(120,694.00)	-105.9%
5) Services and Other Operating Expenditures		5000-5999	70,950.00	71,522.00	27,142.69	80,078.00	(8,556.00)	-12.0%
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	59,914.00	59,914.00	0.00	59,914.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	196,909.00	196,909.00	0.00	207,363.00	(10,454.00)	-5.3%
9) TOTAL, EXPENDITURES			4,070,022.00	4,103,833.00	1,274,215.62	4,281,913.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			23,701.00	(10,110.00)	(262,418.96)	36,606.00		
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)			23,701.00	(10,110.00)	(262,418.96)	36,606.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	349,094.00	304,233.61		304,233.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,094.00	304,233.61		304,233.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			349,094.00	304,233.61		304,233.61		
2) Ending Balance, June 30 (E + F1e)			372,795.00	294,123.61		340,839.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	372,795.00	294,123.61		340,839.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
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	604,667.00	604,667.00	246,046.00	724,000.00	119,333.00	19.7%
TOTAL, FEDERAL REVENUE			604,667.00	604,667.00	246,046.00	724,000.00	119,333.00	19.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	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	1,492,571.00	1,492,571.00	132,850.00	1,617,375.00	124,804.00	8.4%
All Other State Revenue	All Other	8590	19,185.00	19,185.00	39,958.66	155,144.00	135,959.00	708.7%
TOTAL, OTHER STATE REVENUE			1,511,756.00	1,511,756.00	172,808.66	1,772,519.00	260,763.00	17.2%
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	5,300.00	5,300.00	48.78	5,000.00	(300.00)	-5.7%
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	1,916,000.00	1,916,000.00	592,893.22	1,817,000.00	(99,000.00)	-5.2%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	56,000.00	56,000.00	0.00	0.00	(56,000.00)	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,977,300.00	1,977,300.00	592,942.00	1,822,000.00	(155,300.00)	-7.9%
TOTAL, REVENUES			4,093,723.00	4,093,723.00	1,011,796.66	4,318,519.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	637,602.00	652,946.00	217,128.60	659,029.00	(6,083.00)	-0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	213,378.00	213,378.00	72,915.00	218,951.00	(5,573.00)	-2.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			850,980.00	866,324.00	290,043.60	877,980.00	(11,656.00)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	731,277.00	730,977.00	229,578.18	738,274.00	(7,297.00)	-1.0%
Classified Support Salaries		2200	758,298.00	769,543.00	287,349.04	777,865.00	(8,322.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	245,426.00	246,526.00	81,991.01	240,164.00	6,362.00	2.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,735,001.00	1,747,046.00	598,918.23	1,756,303.00	(9,257.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	45,880.00	50,169.00	10,411.80	50,932.00	(763.00)	-1.5%
PERS		3201-3202	429,202.00	429,429.00	131,586.70	427,113.00	2,316.00	0.5%
OASDI/Medicare/Alternative		3301-3302	187,484.00	188,628.00	58,619.12	185,316.00	3,312.00	1.8%
Health and Welfare Benefits		3401-3402	307,902.00	307,937.00	106,093.47	326,988.00	(19,051.00)	-6.2%
Unemployment Insurance		3501-3502	1,301.00	1,315.00	407.06	1,292.00	23.00	1.7%
Workers' Compensation		3601-3602	67,235.00	67,947.00	23,089.54	68,481.00	(534.00)	-0.8%
OPEB, Allocated		3701-3702	2,766.00	2,766.00	1,843.76	5,532.00	(2,766.00)	-100.0%
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			1,041,770.00	1,048,191.00	332,051.45	1,065,654.00	(17,463.00)	-1.7%
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	114,498.00	113,927.00	26,059.65	234,621.00	(120,694.00)	-105.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			114,498.00	113,927.00	26,059.65	234,621.00	(120,694.00)	-105.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,100.00	5,979.00	312.24	5,579.00	400.00	6.7%
Dues and Memberships		5300	3,900.00	4,231.00	3,267.00	3,731.00	500.00	11.8%
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	11,150.00	11,150.00	3,157.64	15,708.00	(4,558.00)	-40.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,700.00	11,290.00	373.51	11,140.00	150.00	1.3%
Professional/Consulting Services and Operating Expenditures		5800	37,900.00	38,672.00	20,032.30	43,720.00	(5,048.00)	-13.1%
Communications		5900	200.00	200.00	0.00	200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,950.00	71,522.00	27,142.69	80,078.00	(8,556.00)	-12.0%
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	59,914.00	59,914.00	0.00	59,914.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,914.00	59,914.00	0.00	59,914.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	196,909.00	196,909.00	0.00	207,363.00	(10,454.00)	-5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			196,909.00	196,909.00	0.00	207,363.00	(10,454.00)	-5.3%
TOTAL, EXPENDITURES			4,070,022.00	4,103,833.00	1,274,215.62	4,281,913.00		

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		8911	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								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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



CAFETERIA SPECIAL REVENUE FUND

2018 - 2019
First Interim

Cafeteria Special Revenue Fund 2018-2019 First Interim Budget Assumptions

Overview

Cafeteria Funds are designed to provide nutritional food programs for the Murrieta Valley Unified School District. The Cafeteria Fund is self-funded and prepares and provides breakfasts and lunches for all elementary, middle, and high schools. In addition, the Nutrition Services Program provides meals for the preschool, county operated Head Start and State Preschools, as well as after school snacks for elementary and catering events within the Murrieta Valley Unified School District. In addition to these services, the Nutrition Services Program also provides a la carte meals at all middle and high schools. Meals and a la carte foods are available before school, during breaks and lunch periods.

All food prepared by the Murrieta Valley Unified School District Nutrition Services Department meets or exceeds the federal and state approved menu planning system. This method requires that all meals be structured to meet such regulations for calorie ranges, sodium targets, whole grain servings and fruit and vegetable servings. Meals must also be less than 10% saturated fat with zero trans fats per serving. This method ensures our students are provided with the nutrients required for their age and development.

The Nutrition Services program prepared and served approximately 600,472 breakfasts and 1,362,477 lunches, as well as 482,650 a la carte meals during the 2017-2018 fiscal year.

Revenues

Revenues within the Cafeteria Fund include unrestricted sources and federal and state reimbursements. Revenue projections are based on 180 student days.

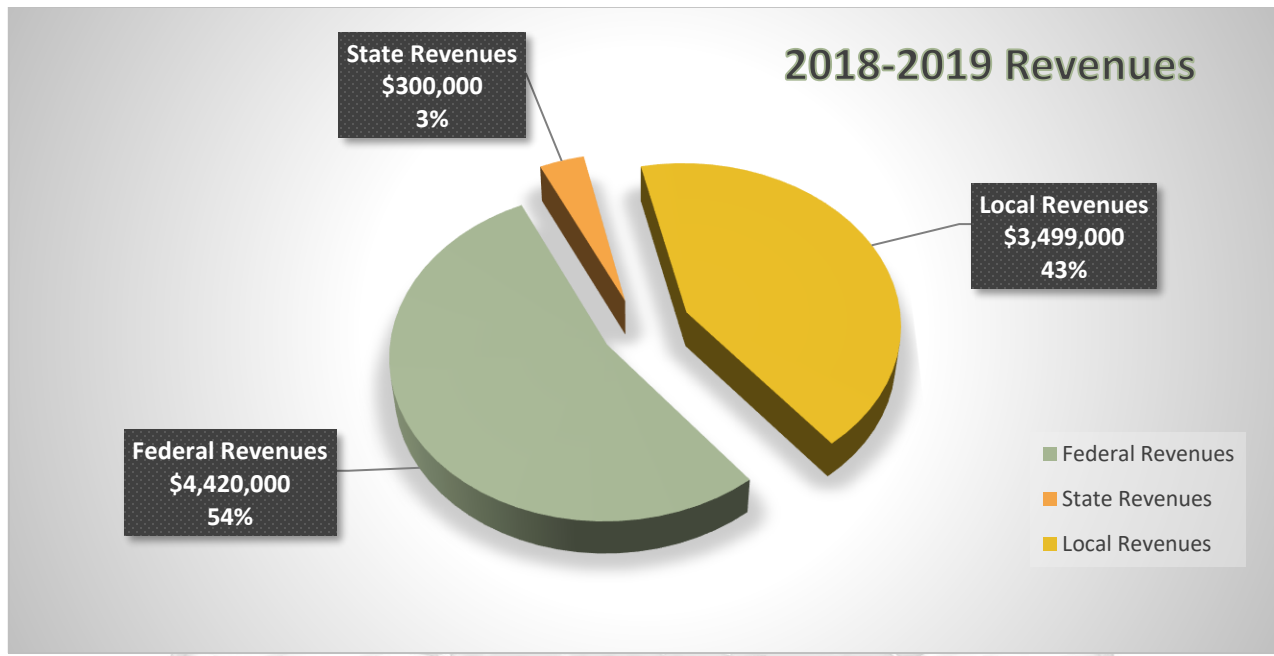
Federal and state reimbursements are based on qualifying meals. Revenue from these sources is projected at \$4,200,000 and is based on food sales from July 2018 through Oct 2018. Federal donated commodities entitlement is projected at \$520,000 and is based on the number of lunches served during the 2017-2018 fiscal year. Unrestricted revenues include meal sales, catering sales and interest earnings. Revenue from these sources is projected at \$3,499,000 and is based on food sales from July 2018 through Oct 2018, current interest rates, cash-flow analysis and historical data.

Approximately 35% of the students in the Murrieta Valley Unified School District qualified for either free or reduced meals.

Federal and state reimbursements are equal to 57% of total revenues. Donated food commodities within federal revenues are equal to 6% of total revenues. Local revenues are equal to 43% of total revenues. Total 2018-2019 First Interim budgeted revenues are projected at \$8,219,000.

Cafeteria Special Revenue Fund 2018-2019 First Interim Budget Assumptions

Revenues – continued



Expenditures

All revenue sources are used to cover total expenditures within the Cafeteria Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 5.19%.

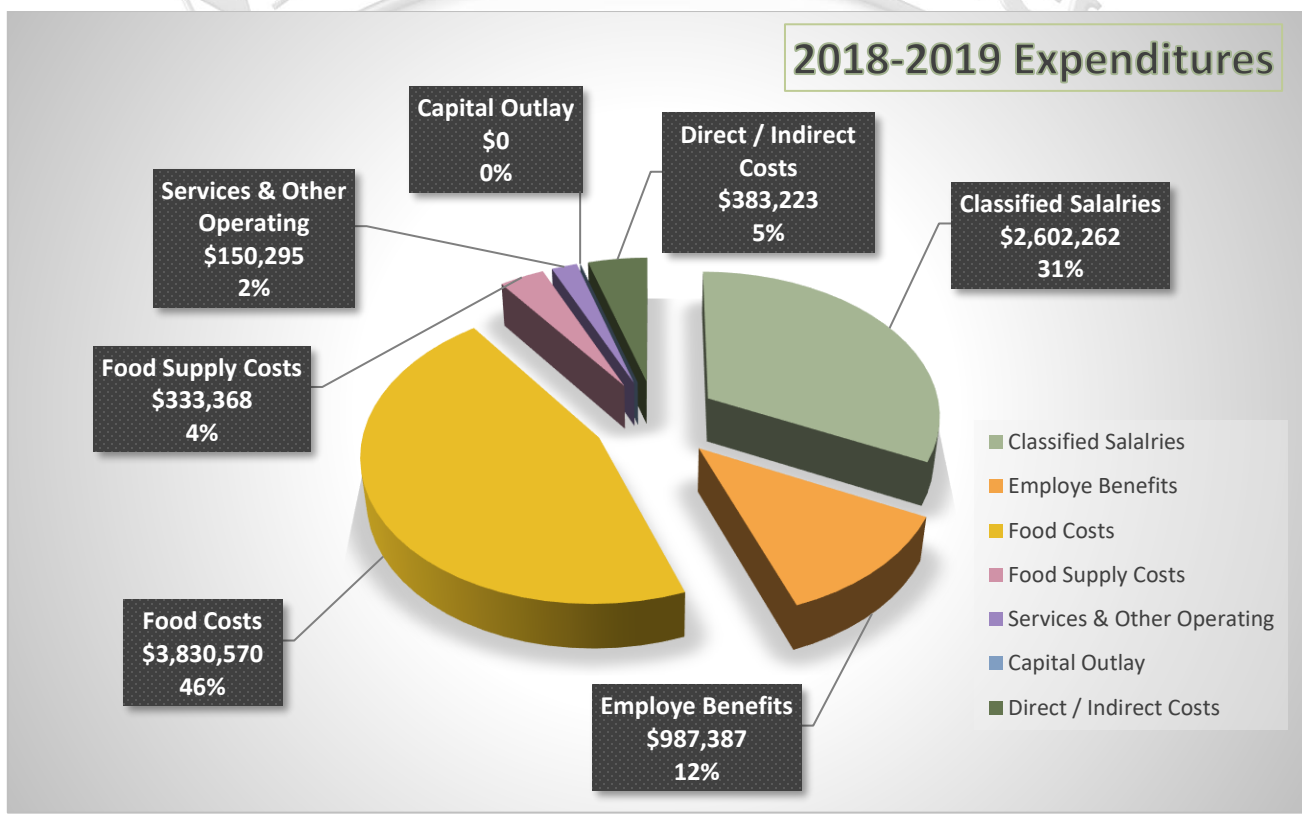
Salary and benefits account for 43% of total expenditures. Negotiated agreements for all employee groups have been included in the 2018-2019 First Interim budget. California food costs, commodities and supplies account for 50% of total expenditures. All other costs account for 7% of total expenditures. Total 2018-2019 First Interim budgeted expenditures are projected at \$8,287,105.

Cafeteria Special Revenue Fund 2018-2019 First Interim Budget Assumptions

Expenditures - continued

Description	2018-2019 First Interim FTE's
Classified Management	3.00
Classified	69.59
Total FTE's (Full-time equivalents)	72.59

2018-2019 First Interim budget includes 72.59 Full Time Equivalent Employees (FTE's). Effective January 1, 2019 the health and welfare cap will increase to \$9,475 per FTE for all employee groups. Fixed charges are calculated at 28.362% for classified positions.



Fund Balance

The Cafeteria Fund projects a positive ending balance of \$1,603,164 for the 2018-2019 fiscal year.

Description	Resource Codes	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	4,448,351.00	4,448,351.00	1,343,987.15	4,420,000.00	(28,351.00)	-0.6%
3) Other State Revenue		8300-8599	294,344.00	294,344.00	91,876.01	300,000.00	5,656.00	1.9%
4) Other Local Revenue		8600-8799	3,224,000.00	3,224,000.00	1,075,418.82	3,499,000.00	275,000.00	8.5%
5) TOTAL, REVENUES			7,966,695.00	7,966,695.00	2,511,281.98	8,219,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,567,482.00	2,587,959.00	840,725.36	2,602,262.00	(14,303.00)	-0.6%
3) Employee Benefits		3000-3999	968,597.00	973,680.00	311,923.70	987,387.00	(13,707.00)	-1.4%
4) Books and Supplies		4000-4999	3,916,191.00	3,916,191.00	1,384,726.37	4,163,938.00	(247,747.00)	-6.3%
5) Services and Other Operating Expenditures		5000-5999	160,095.00	160,095.00	73,265.18	150,295.00	9,800.00	6.1%
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	369,132.00	369,132.00	0.00	383,223.00	(14,091.00)	-3.8%
9) TOTAL, EXPENDITURES			7,981,497.00	8,007,057.00	2,610,640.61	8,287,105.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,802.00)	(40,362.00)	(99,358.63)	(68,105.00)		
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)			(14,802.00)	(40,362.00)	(99,358.63)	(68,105.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,662,012.00	1,671,269.10		1,671,269.10	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)			1,662,012.00	1,671,269.10		1,671,269.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,662,012.00	1,671,269.10		1,671,269.10		
2) Ending Balance, June 30 (E + F1e)			1,647,210.00	1,630,907.10		1,603,164.10		
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			1,647,210.00	1,630,907.10		1,603,164.10		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,948,351.00	3,948,351.00	1,343,987.15	3,900,000.00	(48,351.00)	-1.2%
Donated Food Commodities		8221	500,000.00	500,000.00	0.00	520,000.00	20,000.00	4.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,448,351.00	4,448,351.00	1,343,987.15	4,420,000.00	(28,351.00)	-0.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	294,344.00	294,344.00	91,876.01	300,000.00	5,656.00	1.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			294,344.00	294,344.00	91,876.01	300,000.00	5,656.00	1.9%
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	3,220,000.00	3,220,000.00	1,075,307.44	3,495,000.00	275,000.00	8.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	111.38	4,000.00	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								
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			3,224,000.00	3,224,000.00	1,075,418.82	3,499,000.00	275,000.00	8.5%
TOTAL, REVENUES			7,966,695.00	7,966,695.00	2,511,281.98	8,219,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
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	2,077,615.00	2,098,092.00	673,421.64	2,100,709.00	(2,617.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	295,127.00	295,127.00	101,350.00	304,050.00	(8,923.00)	-3.0%
Clerical, Technical and Office Salaries		2400	194,740.00	194,740.00	65,953.72	197,503.00	(2,763.00)	-1.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,567,482.00	2,587,959.00	840,725.36	2,602,262.00	(14,303.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	426,872.00	429,846.00	143,953.34	454,594.00	(24,748.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	196,179.00	197,746.00	58,793.60	194,587.00	3,159.00	1.6%
Health and Welfare Benefits		3401-3402	269,210.00	269,210.00	82,903.98	260,982.00	8,228.00	3.1%
Unemployment Insurance		3501-3502	1,284.00	1,294.00	384.78	1,270.00	24.00	1.9%
Workers' Compensation		3601-3602	66,755.00	67,287.00	21,856.78	67,657.00	(370.00)	-0.5%
OPEB, Allocated		3701-3702	8,297.00	8,297.00	4,031.22	8,297.00	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			968,597.00	973,680.00	311,923.70	987,387.00	(13,707.00)	-1.4%
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	240,946.00	240,946.00	91,892.24	263,368.00	(22,422.00)	-9.3%
Noncapitalized Equipment		4400	40,000.00	40,000.00	39,083.60	70,000.00	(30,000.00)	-75.0%
Food		4700	3,635,245.00	3,635,245.00	1,253,750.53	3,830,570.00	(195,325.00)	-5.4%
TOTAL, BOOKS AND SUPPLIES			3,916,191.00	3,916,191.00	1,384,726.37	4,163,938.00	(247,747.00)	-6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,000.00	5,000.00	3,724.37	6,700.00	(1,700.00)	-34.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,478.37	1,500.00	0.00	0.0%
Insurance		5400-5450	1,700.00	1,700.00	1,862.00	1,900.00	(200.00)	-11.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,800.00	42,800.00	1,614.79	5,300.00	37,500.00	87.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,200.00	8,200.00	3,258.78	8,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,895.00	100,895.00	61,326.87	126,695.00	(25,800.00)	-25.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,095.00	160,095.00	73,265.18	150,295.00	9,800.00	6.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	369,132.00	369,132.00	0.00	383,223.00	(14,091.00)	-3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			369,132.00	369,132.00	0.00	383,223.00	(14,091.00)	-3.8%
TOTAL, EXPENDITURES			7,981,497.00	8,007,057.00	2,610,640.61	8,287,105.00		

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	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								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,603,164.10
Total, Restricted Balance		<u>1,603,164.10</u>



BUILDING FUND

2018 - 2019
First Interim

Building Fund

2018-2019 First Interim Budget Assumptions

Overview

The Building Fund is used to account for proceeds from the sale of bonds authorized by the voters of the District. Expenditures in this fund are for improvements, technology and equipment to support 21st Century learning, building, building system and facility renovations, upgrades and repairs, site acquisition and construction of a new elementary school as described in a ballot measure approved by the voters.

Revenues

Revenues for budget year include interest earnings of approximately \$75,000.

Expenditures

- ✚ Devices:
 - Devices are being ordered using the approved site plans as the guide for purchases.
- ✚ Capital Facilities
 - Projects include HVAC replacement, carpet replacement, roof replacement/repairs, asphalt/slurry replacement, MVHS ADA upgrades, and district-wide security upgrades.

Description	Resource Codes	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	75,000.00	75,000.00	1,999.64	75,000.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	1,999.64	75,000.00		
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	1,954,378.00	1,991,778.00	629,439.52	2,012,751.00	(20,973.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	1,600,600.00	1,641,420.00	657,204.98	2,256,266.00	(614,846.00)	-37.5%
6) Capital Outlay		6000-6999	6,735,600.00	6,657,380.00	2,141,399.61	3,583,497.00	3,073,883.00	46.2%
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			10,290,578.00	10,290,578.00	3,428,044.11	7,852,514.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,215,578.00)	(10,215,578.00)	(3,426,044.47)	(7,777,514.00)		
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)			(10,215,578.00)	(10,215,578.00)	(3,426,044.47)	(7,777,514.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,559,632.00	9,116,229.38		9,116,229.38	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)			10,559,632.00	9,116,229.38		9,116,229.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,559,632.00	9,116,229.38		9,116,229.38		
2) Ending Balance, June 30 (E + F1e)			344,054.00	(1,099,348.62)		1,338,715.38		
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	344,054.00	0.00		1,338,715.38		
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	(1,099,348.62)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		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								
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	1,999.64	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%
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			75,000.00	75,000.00	1,999.64	75,000.00	0.00	0.0%
TOTAL, REVENUES			75,000.00	75,000.00	1,999.64	75,000.00		

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	13,000.00	21,900.00	6,055.96	35,552.00	(13,652.00)	-62.3%
Noncapitalized Equipment		4400	1,941,378.00	1,969,878.00	623,383.56	1,977,199.00	(7,321.00)	-0.4%
TOTAL, BOOKS AND SUPPLIES			1,954,378.00	1,991,778.00	629,439.52	2,012,751.00	(20,973.00)	-1.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	1,352,000.00	1,352,000.00	489,619.29	2,026,000.00	(674,000.00)	-49.9%
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	248,600.00	289,420.00	167,585.69	230,266.00	59,154.00	20.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,600,600.00	1,641,420.00	657,204.98	2,256,266.00	(614,846.00)	-37.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Land Improvements		6170	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,633,600.00	6,500,600.00	2,050,931.74	3,469,249.00	3,031,351.00	46.6%
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	85,000.00	139,780.00	90,467.87	97,248.00	42,532.00	30.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,735,600.00	6,657,380.00	2,141,399.61	3,583,497.00	3,073,883.00	46.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,290,578.00	10,290,578.00	3,428,044.11	7,852,514.00		

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								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	1,338,715.38
Total, Restricted Balance		<u>1,338,715.38</u>



CAPITAL FACILITIES FUND

2018 - 2019
First Interim

Capital Facilities Fund

2018-2019 First Interim Budget Assumptions

Overview

The Capital Facilities Fund is used to account for monies received from fees levied on developers as a condition of approving a development. The funds are used for site acquisition, school construction, and interim facilities due to growth.

Revenues

Collection of Developer Fees is based on housing development projected for 2018-19. The fees to be collected are anticipated at \$2.050 million.

Community Facilities District (CFD) funds from the levy of special taxes will also be budgeted in this account.

Expenditures

Budgeted expenditures in this fund include:

- ✚ Lease of relocatable buildings
- ✚ Consultants/Legal Counsel
- ✚ Salaries and Benefits
- ✚ DSA Project Close Out
- ✚ Vista Murrieta High School Career Technical Education (CTE) Classroom Building
- ✚ Alta Murrieta Restroom Building
- ✚ Planning costs for Murrieta Elementary, Cole Canyon Elementary, Shivela Middle, Thompson Middle, Murrieta Mesa High and Murrieta Canyon Academy.
- ✚ District Wide Security Camera Replacement
- ✚ Avaxat Pod Conversion
- ✚ Install Battery Storage at Middle and High Schools
- ✚ Shivela Middle School DSC Room Conversion
- ✚ Lisa J Mails Visual and Performing Arts Room
- ✚ Exterior Landscape Upgrades at Various Sites

Description	Resource Codes	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	8,896,300.00	8,896,300.00	1,245,851.11	18,234,004.00	9,337,704.00	105.0%
5) TOTAL, REVENUES			8,896,300.00	8,896,300.00	1,245,851.11	18,234,004.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	167,082.00	167,456.00	58,345.80	172,159.00	(4,703.00)	-2.8%
3) Employee Benefits		3000-3999	58,454.00	58,550.00	20,102.42	59,779.00	(1,229.00)	-2.1%
4) Books and Supplies		4000-4999	476,000.00	507,000.00	305,147.69	888,767.00	(381,767.00)	-75.3%
5) Services and Other Operating Expenditures		5000-5999	2,496,000.00	2,890,700.00	621,830.92	3,251,173.00	(360,473.00)	-12.5%
6) Capital Outlay		6000-6999	7,297,414.00	6,871,714.00	3,703,702.81	10,466,161.00	(3,594,447.00)	-52.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	246,300.00	246,300.00	244,900.00	496,300.00	(250,000.00)	-101.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,741,250.00	10,741,720.00	4,954,029.64	15,334,339.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,844,950.00)	(1,845,420.00)	(3,708,178.53)	2,899,665.00		
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)			(1,844,950.00)	(1,845,420.00)	(3,708,178.53)	2,899,665.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,697,972.00	6,166,211.22		6,166,211.22	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)			6,697,972.00	6,166,211.22		6,166,211.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,697,972.00	6,166,211.22		6,166,211.22		
2) Ending Balance, June 30 (E + F1e)			4,853,022.00	4,320,791.22		9,065,876.22		
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	4,853,022.00	4,320,791.22		9,065,876.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	47,000.00	47,000.00	476.20	47,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,150,000.00	1,150,000.00	1,245,384.90	2,050,000.00	900,000.00	78.3%
Other Local Revenue All Other Local Revenue		8699	7,699,300.00	7,699,300.00	(9.99)	16,137,004.00	8,437,704.00	109.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,896,300.00	8,896,300.00	1,245,851.11	18,234,004.00	9,337,704.00	105.0%
TOTAL, REVENUES			8,896,300.00	8,896,300.00	1,245,851.11	18,234,004.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	103,234.00	103,234.00	36,176.68	106,731.00	(3,497.00)	-3.4%
Clerical, Technical and Office Salaries		2400	63,848.00	64,222.00	22,169.12	65,428.00	(1,206.00)	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			167,082.00	167,456.00	58,345.80	172,159.00	(4,703.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	30,178.00	30,235.00	10,538.42	31,096.00	(861.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	12,782.00	12,810.00	4,346.32	13,054.00	(244.00)	-1.9%
Health and Welfare Benefits		3401-3402	11,066.00	11,066.00	3,672.28	11,066.00	0.00	0.0%
Unemployment Insurance		3501-3502	84.00	85.00	28.40	86.00	(1.00)	-1.2%
Workers' Compensation		3601-3602	4,344.00	4,354.00	1,517.00	4,477.00	(123.00)	-2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,454.00	58,550.00	20,102.42	59,779.00	(1,229.00)	-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	0.00	0.00	0.00	500.00	(500.00)	New
Noncapitalized Equipment		4400	476,000.00	507,000.00	305,147.69	888,267.00	(381,267.00)	-75.2%
TOTAL, BOOKS AND SUPPLIES			476,000.00	507,000.00	305,147.69	888,767.00	(381,767.00)	-75.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	90,500.00	281,800.00	25,040.76	753,800.00	(472,000.00)	-167.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,405,500.00	2,608,900.00	596,790.16	2,497,373.00	111,527.00	4.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,496,000.00	2,890,700.00	621,830.92	3,251,173.00	(360,473.00)	-12.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	25,000.00	25,000.00	48,300.00	70,300.00	(45,300.00)	-181.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,662,414.00	6,236,714.00	3,557,890.84	9,236,423.00	(2,999,709.00)	-48.1%
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	610,000.00	610,000.00	97,511.97	1,159,438.00	(549,438.00)	-90.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,297,414.00	6,871,714.00	3,703,702.81	10,466,161.00	(3,594,447.00)	-52.3%
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	46,300.00	46,300.00	44,900.00	96,300.00	(50,000.00)	-108.0%
Other Debt Service - Principal		7439	200,000.00	200,000.00	200,000.00	400,000.00	(200,000.00)	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			246,300.00	246,300.00	244,900.00	496,300.00	(250,000.00)	-101.5%
TOTAL EXPENDITURES			10,741,250.00	10,741,720.00	4,954,029.64	15,334,339.00		

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								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	9,065,876.22
Total, Restricted Balance		<u>9,065,876.22</u>



**SPECIAL RESERVE FUND
FOR CAPITAL OUTLAY
PROJECTS**

**2018 - 2019
First Interim**

Special Reserve Fund for Capital Outlay Projects 2018-2019 First Interim Budget Assumptions

Overview

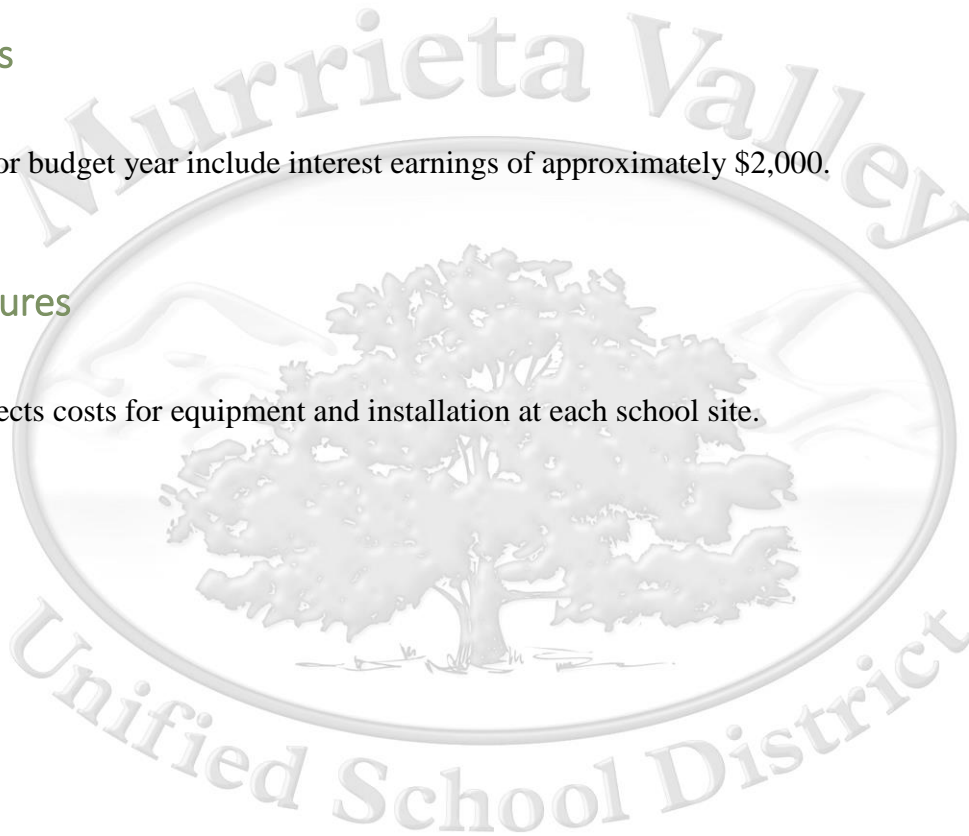
The Special Reserve Fund for Capital Outlay Projects is used to account for revenue and expenditures received from the refunding of the 2009 Certificates of Participation (COPs). The refunding generated approximately \$3.5 million. This money will be used toward technology infrastructure district-wide.

Revenues

Revenues for budget year include interest earnings of approximately \$2,000.

Expenditures

Budget reflects costs for equipment and installation at each school site.



Description	Resource Codes	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	2,000.00	2,000.00	202.97	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	202.97	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,592.00	11,592.00	5,572.98	11,592.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,194.00	1,194.00	543.56	1,194.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,196,232.00	2,821,232.00	1,996,692.95	2,696,290.00	124,942.00	4.4%
5) Services and Other Operating Expenditures		5000-5999	225,000.00	225,000.00	24,643.00	228,342.00	(3,342.00)	-1.5%
6) Capital Outlay		6000-6999	600,000.00	(25,000.00)	0.00	0.00	(25,000.00)	100.0%
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			3,034,018.00	3,034,018.00	2,027,452.49	2,937,418.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,032,018.00)	(3,032,018.00)	(2,027,249.52)	(2,935,418.00)		
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	2,893,993.00	2,893,993.00	2,618,952.06	3,106,827.00	212,834.00	7.4%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,893,993.00	2,893,993.00	2,618,952.06	3,106,827.00		

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)			(138,025.00)	(138,025.00)	591,702.54	171,409.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	138,025.00	32,808.27		32,808.27	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)			138,025.00	32,808.27		32,808.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,025.00	32,808.27		32,808.27		
2) Ending Balance, June 30 (E + F1e)			0.00	(105,216.73)		204,217.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	(105,216.73)		204,217.27		
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	2,000.00	2,000.00	202.97	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	202.97	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	202.97	2,000.00		

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	11,592.00	11,592.00	5,572.98	11,592.00	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			11,592.00	11,592.00	5,572.98	11,592.00	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	887.00	887.00	401.21	887.00	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	6.00	6.00	2.64	6.00	0.00	0.0%
Workers' Compensation		3601-3602	301.00	301.00	139.71	301.00	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			1,194.00	1,194.00	543.56	1,194.00	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	50,000.00	100,000.00	2,696.11	102,020.00	(2,020.00)	-2.0%
Noncapitalized Equipment		4400	2,146,232.00	2,721,232.00	1,993,996.84	2,594,270.00	126,962.00	4.7%
TOTAL, BOOKS AND SUPPLIES			2,196,232.00	2,821,232.00	1,996,692.95	2,696,290.00	124,942.00	4.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	25,000.00	810.00	125,000.00	(100,000.00)	-400.0%
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	225,000.00	200,000.00	23,833.00	103,342.00	96,658.00	48.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,000.00	225,000.00	24,643.00	228,342.00	(3,342.00)	-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)
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	600,000.00	(25,000.00)	0.00	0.00	(25,000.00)	100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			600,000.00	(25,000.00)	0.00	0.00	(25,000.00)	100.0%
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			3,034,018.00	3,034,018.00	2,027,452.49	2,937,418.00		

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	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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	2,893,993.00	2,893,993.00	2,618,952.06	3,106,827.00	212,834.00	7.4%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources								
(c) TOTAL, SOURCES			2,893,993.00	2,893,993.00	2,618,952.06	3,106,827.00	212,834.00	7.4%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,893,993.00	2,893,993.00	2,618,952.06	3,106,827.00		

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