

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

The mission of Albany Unified School District is to provide excellent public education that empowers all to achieve their fullest potential as productive citizens. AUSD is committed to creating comprehensive learning opportunities in a safe, supportive, and collaborative environment, addressing the individual needs of each student.

REGULAR MEETING

DECEMBER 11, 2018

***Open Session: 6:30 p.m. - 10:15 p.m.**

***Closed Session: 10:15 p.m. - 10:55 p.m.**

The public is encouraged to address the Board on any topic on the agenda. The President will also invite the public to speak during the section titled "Persons to Address the Board on Matters Not on the Agenda". To ensure accurate information is captured in the Board meeting minutes, please complete the "Speaker Slip" provided on the table and hand it to the clerk when speaking.

AGENDA

<p style="text-align: center;">Meeting Norms</p> <ol style="list-style-type: none"> 1. Maintain a focus on what is best for our students. 2. Show respect (never dismiss/devalue others). 3. Be willing to compromise. 4. Disagree (when necessary) agreeably. 5. Make a commitment to effective deliberation, each one listening with an open mind while others are allowed to express their points of view. 6. Participate by building on the thoughts of a fellow Board member. 7. Make a commitment to open communication and honesty; no surprises. 8. Commit the time necessary to govern effectively. 9. Be collaborative. 10. Maintain confidentiality (which leads to the building of trust). 11. Look upon history as lessons learned; focus on the present and the future. <p style="text-align: center;">All meetings are videotaped. (To view the videos, visit www.ausdk12.org)</p>	<div style="display: flex; justify-content: space-between;"> <div> <p>I. OPEN SESSION (40 mins.)</p> <p>A) CALL TO ORDER</p> <p>B) ROLL CALL</p> <p>C) PLEDGE OF ALLEGIANCE</p> <p>D) READING OF AUSD MISSION & VISION STATEMENT</p> <p>E) APPROVAL OF AGENDA</p> <p>F) RECOGNITION: <i>Board of Education Members</i>----- (pg.5)</p> <ol style="list-style-type: none"> 1. <i>Presentation to 2018 Board President Paul Black</i> 2. <i>Presentation to 2018 Vice President Ross Stapleton-Gray</i> 3. <i>Presentation to Outgoing Board Member Charles Blanchard</i> <p>G) ADMINISTER OATH OF OFFICE TO NEWLY ELECTED BOARD OF EDUCATION MEMBERS----- (pg.6)</p> <ol style="list-style-type: none"> 1. <i>Sara Hinkley</i> 2. <i>Brian Doss</i> 3. <i>Clementina Duron</i> <p>H) CONDUCT ANNUAL REORGANIZATION OF THE BOARD OF EDUCATION----- (pg.7)</p> <ol style="list-style-type: none"> 1. <i>Interest in President & Vice President Positions</i> 2. <i>Election of President of the Board</i> 3. <i>Election of Vice President of the Board</i> <p>I) APPOINT SECRETARY TO THE BOARD OF EDUCATION----- (pg.9)</p> <p>J) SCHOOL SPOTLIGHT: <i>Cornell Elementary School</i> 7:10 p.m. (15 mins.)</p> </div> <div style="text-align: right;"> <p>6:30 p.m.</p> </div> </div>
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K) APPROVAL OF CONSENT CALENDAR**7:25 p.m.**

The Consent Calendar includes routine items that may be handled with one action. Board Members may request any item be removed from the Consent Calendar without formal action.

1) Superintendent:

a) *Minutes of the October 9, 2018 Regular Board Meeting*------(pg.10)

2) Human Resources:

a) *Certificated Personnel Assignment Order & Classified Personnel Assignment Order*------(pg.16)

b) *Provisional Internship Permit*------(pg.18)

3) Curriculum, Instruction, and Assessment:

a) *Independent Contractor Agreement with Youth in Arts for Elementary Enrichment:
Civil Rights Storytelling and Theater at Cornell Elementary School*------(pg.20)

b) *Independent Contractor Agreement with Youth in Arts for Elementary Enrichment:
Persian Dance at Cornell Elementary School*------(pg.29)

4) Student Services:

a) *Amendment to Contract 8573 Between Albany Unified School District and the
City of Berkeley to Implement the Albany Trauma Project*------(pg.38)

b) *Memorandum of Understanding: Contra Costa County Office of Education Regional Occupation
and Career Technical Education Program*------(pg.45)

L) BOARD AND SUPERINTENDENT REPORTS**7:30 p.m.**

(5 mins.)

M) STUDENT BOARD MEMBERS' REPORT**7:35 p.m.**

(5 mins.)

N) PERSONS TO ADDRESS THE BOARD ON MATTERS NOT ON THE AGENDA**7:40 p.m.**

(5 mins.)

Board practice limits each speaker to no more than three (3) minutes. The Brown Act limits Board ability to discuss or act on items which are not on the agenda; therefore, such items may be referred to staff for comment or for consideration on a future agenda.

O) STAFF REPORT**7:45 p.m.**

1) *Albany Aquatic Center*------(pg.49)
(15 mins.)

P) REVIEW AND DISCUSSION**8:00 p.m.****1) Superintendent:**

a) *Plan for Temporary Housing for Elementary Students*------(pg.60)
(60 mins.)

Q) REVIEW AND ACTION**9:00 p.m.****1) Business Services:**

- a) *2018-2019 1st Interim Financial Report*------(pg.71)
(60 mins.)

2) Superintendent:**10:00 p.m.**

- a) *Board of Education Members' Annual School Assignments for the Remainder of the 2018-2019 School Year*------(pg.226)
(5 mins.)
- b) *Board of Education Members' Annual Committee Assignments for the Remainder of the 2018-2019 School Year*------(pg.228)
(5 mins.)

II. IDENTIFY CLOSED SESSION PURSUANT TO AGENDA SECTION III BELOW 10:10 p.m.**III. PUBLIC COMMENT PERIOD FOR CLOSED SESSION ITEMS**

General public comment on any Closed Session item will be heard. The Board may limit comments to no more than three (3) minutes.

III. CONVENE TO CLOSED SESSION**10:15 p.m.**

With Respect to Every Item of Business To Be Discussed In Closed Session:

A) PURSUANT TO GOVERNMENT CODE SECTION 54957.6: CONFERENCE WITH LABOR NEGOTIATOR (Superintendent Valerie Williams, District Representative), REGARDING NEGOTIATIONS AS IT PERTAINS TO:

- Albany Teachers Association (ATA)
- California School Employees Association (CSEA)
- Service Employees International Union (SEIU)

B) PURSUANT TO GOVERNMENT CODE SECTION 11126 (a)(1): Discussion of Employment of a Public Employee: (Superintendent)

IV. RECONVENE TO OPEN SESSION**10:45 p.m.****V. REPORT OF ACTION TAKEN IN CLOSED SESSION****VI. AGENDA ITEMS/MATTERS INTRODUCED BY THE BOARD****10:50 p.m.**

(5 mins.)

VII. ADJOURNMENT**10:55 p.m.**

The Board believes that late night meetings deter public participation, can affect the Boards decision-making ability, and can be a burden to staff. Regular Board Meetings shall be adjourned by 9:30 p.m. unless extended to a specific time determined by a majority of the Board.

FUTURE BOARD MEETINGS

Date	Time	Location
January 8, 2019	7:00 - 9:30 p.m.	Albany City Hall
January 22, 2018	7:00 - 9:30 p.m.	Cornell Elementary School

The Board of Education meeting packet is available for public inspection at: Albany Unified School District, 1200 Solano Avenue, and is available on the Albany Unified School District website: www.ausdk12.org. If you provide your name and/or address when speaking before the Board of Education, it may become a part of the official public record and the official minutes will be published on the Internet. In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact the Superintendent's Office at 510-558-3766. Notification must be given forty-eight (48) hours prior to the meeting to make reasonable arrangements for accessibility (28 CFR 35.102.104 ADA Title II).

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

**ITEM: RECOGNITION OF BOARD OF EDUCATION MEMBERS:
BOARD PRESIDENT BLACK, VICE PRESIDENT STAPLETON-GRAY,
AND BOARD MEMBER BLANCHARD**

PREPARED BY: VALERIE WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: ACTION

PURPOSE: To recognize Board President Paul Black, Vice-President Ross Stapleton-Gray, and Board Member Charlie Blanchard for their tenure on the Albany Unified School District Board of Education.

PURPOSE: The Board, staff, and community will acknowledge, with grateful thanks, Board President Black, Vice President Stapleton-Gray, and Member Blanchard for their time, effort, and dedication to the students and staff of Albany Unified School District.

BACKGROUND INFORMATION: Paul Black will be acknowledged for his service as Board President and years of service to Albany Unified School District. Ross Stapleton-Gray will be acknowledged for his service as Vice President. Charlie Blanchard will be acknowledged for his years of service to Albany Unified School District.

DETAILS: Superintendent Williams will present Board President Black, Vice President Stapleton-Gray, and Member Blanchard with plaques recognizing their service and extending the district's warmest regards and sincere appreciation.

FINANCIAL INFORMATION: N/A

STRATEGIC OBJECTIVES ADDRESSED:



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: Recognize Board President Paul Black, Vice-President Ross Stapleton-Gray, and Board Member Charlie Blanchard for their tenure on the Albany Unified School District Board of Education.

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

**ITEM: ADMINISTER OATH OF OFFICE TO THE NEWLY ELECTED
BOARD OF EDUCATION MEMBERS**

PREPARED BY: VALERIE WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: ACTION

PURPOSE: The City of Albany City Clerk will administer the Oath of Office to newly elected Board Members Sara Hinkley, Brian Doss, and Clementina Duron.

BACKGROUND INFORMATION and DETAILS:

On November 7, 2018 the citizens of Albany voted for candidates running for the Board of Education and elected Sara Hinkley, Brian Doss, and Clementina Duron.

FINANCIAL INFORMATION: N/A

STRATEGIC OBJECTIVES ADDRESSED:



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: Administer Oath of Office to the newly elected Board of Education Members Sara Hinkley, Brian Doss, and Clementina Duron.

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

ITEM: ANNUAL BOARD OF EDUCATION REORGANIZATION

PREPARED BY: VALERIE WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: ACTION

PURPOSE: Board of Trustees to conduct the Annual Board of Education Reorganization.

BACKGROUND INFORMATION:

Each year, the AUSD Board of Education conducts its Annual Board of Education Reorganization as called for in the Board of Education Governance Handbook. In previous years, Board members discussed whether they were interested in becoming Board President and Vice-President at the second Board meeting in November. However, this did not allow any newly elected Board members to express their interest as new Board members do not take office until the first Board meeting in December.

The Annual Board of Education Reorganization will include:

- Interest in President and Vice-President positions
- Election of President of the Board
- Election of Vice-President of the Board

DETAILS: Annual Board of Education Reorganization as called for in the Board of Education Governance Handbook:

1) Issue: Annual Reorganization of the Board

Principles: It is in the best interest of the Board that its officers be both willing and able to carry out the relevant duties. Effective Board members are not necessarily effective Board presidents, nor do all members have the time needed to provide effective leadership.

Protocols:

- At the first regular meeting in December, the Board elects a president and vice-president.
- Board members should make known at an open meeting before the vote whether they would be willing to retain/assume either office.
- At the reorganization meeting, the Superintendent will preside over the election of the president.

The newly elected president will preside over the election of the vice-president.

- Any Board member may nominate any other member, including the current officers, for either office.
- There is no limit to the number of times a member may serve as an officer, nor is there any expectation that all members will serve as officers or automatically rotate into either position.
- The presiding officer shall ask each member whether he or she wishes to nominate someone for the position. The member may nominate him/herself or another member, or may decline to make a nomination. The nominated member will be asked to accept the nomination.
- If the member declines to accept the nomination, he/she will not be considered to have been nominated. No second is required for a nomination.
- After all nominations have been made, the Board shall take a vote for each nominee. If nominated, a member may vote for him/herself. No member may abstain from voting. In the case of a tie, the presiding officer will hold a runoff vote.

STRATEGIC OBJECTIVES ADDRESSED:



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: Conduct the Annual Board of Education Reorganization.
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**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

ITEM: APPOINT SECRETARY TO THE BOARD OF EDUCATION

PREPARED BY: VALERIE WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: ACTION

PURPOSE: The purpose of this item is for the Board to appoint the Superintendent to serve as the Secretary to the Board for the 2019 calendar year.

BACKGROUND INFORMATION: Board Policy 9100 calls for the appointment of a Secretary to the Board of Trustees at the Annual Organizational Meeting. The Superintendent serves as Secretary to the Board as called for in Board Policy 9122, Secretary. In order to comply with Board Policy, the Board shall annually appoint the Superintendent as Secretary.

DETAILS: The Board will appoint the Superintendent to serve as Secretary to the Board for the 2019 calendar year.

STRATEGIC OBJECTIVES ADDRESSED:



Objective #3: Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.

RECOMMENDATION: Appoint the Superintendent as the Secretary to the Board of Education for the 2019 calendar year.

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

MINUTES FOR REGULAR MEETING - DRAFT TO BE APPROVED

October 9, 2018

**Albany City Hall
1000 San Pablo Ave., Albany, CA 94706**

I. OPENING BUSINESS

A) CALL TO ORDER

President Black called the meeting to order at 6:03 p.m.

B) ROLL CALL

- 1. Board Members Present:** President Black, Vice President Stapleton-Gray, Board Member Blanchard, Board Member Clark, Board Member Trutane
- 2. Staff Members Present:** Superintendent Valerie Williams; Cheryl Cotton, Director of Human Resources; Carrie Nerheim, Director of Student Services; Jackie Kim, Chief Business Official

C) IDENTIFY CLOSED SESSION PURSUANT TO SECTION III BELOW

II. PUBLIC COMMENT PERIOD FOR CLOSED SESSION ITEMS

Having no one present to comment on Closed Session, the Board Adjourned to Closed Session.

III. CLOSED SESSION: With Respect to Every Item of Business to be Discussed in Closed Session:

A) PURSUANT TO GOV. CODE SECTION 54957.6: CONFERENCE WITH LABOR NEGOTIATOR (Superintendent Valerie Williams, District Representative), REGARDING NEGOTIATIONS AS IT PERTAINS TO:

- Albany Teachers Association (ATA)
- California School Employees Association (CSEA)
- Service Employees International Union (SEIU)

IV. OPEN SESSION

A) CALL TO ORDER (Reconvene to Open Session)

President Black called the meeting to order at 6:43 p.m.

B) ROLL CALL

- 1. Board Members Present:** President Black, Vice President Stapleton-Gray, Board Member Blanchard, Board Member Clark, Board Member Trutane, Student Board Member Weinstein, and Student Board Member Mallah

2. **Staff Present:** Superintendent Valerie Williams; Jackie Kim, Chief Business Official; Marie Williams, Director III, Curriculum, Instruction, and Assessment; Carrie Nerheim, Director I, Student Services; Cheryl Cotton, Director of Human Resources; and Diane Marie, Director III, Special Education;
3. **Staff Excused:** Dax Kajiware, Director of Technology

C) PLEDGE OF ALLEGIANCE

D) READING OF THE AUSD MISSION & VISION STATEMENT

Student Board Members Weinstein and Mallah read the AUSD Mission and Vision statement.

E) REPORT OF ACTION TAKEN IN CLOSED SESSION

President Black reported that the Board took no action in Closed Session.

F) APPROVAL OF AGENDA

Motion: Board Member Blanchard moved to **Approve:** *Albany Unified School District Board of Education Agenda for the October 9, 2018 Regular Meeting.*

Motion seconded by Board Member Trutane. The motion passed unanimously.

G) RECOGNITION: *Resolution No. 2018-19-05: Week of the School Administrator Oct. 8, 2018*

Cheryl Cotton, Director of Human Resources, presented this Resolution as a celebration and acknowledgment of our school administrators, as part of Ed. Code 44015.1, during the first full week of October. President Black read aloud the Resolution. Members of the Board expressed appreciation to AUSD administrators.

Motion: Board Member Trutane moved to **pass:** *Resolution No. 2018-19-05: Week of the School Administrator Oct. 8, 2018.* The motion was seconded by Vice President Stapleton-Gray. The motion passed unanimously.

H) CONSENT CALENDAR

1) Superintendent

- a) *Minutes of the August 28, 2018 Regular Board Meeting*

2) Human Resources

- a) *Certificated Personnel Assignment Order & Classified Personnel Assignment Order*

3) Business Services

- a) *August 2018 Warrant Report*
- b) *August 2018 Donation Report*

4) Curriculum, Instruction, and Assessment

- a) *Independent Contractor Agreement with LEAP, Arts in Education, for Elementary Enrichment Classes: Hip Hop Dance at Cornell*

5) Student Services

- a) *Albany Middle School Behavior Matrix*

Motion: Vice President Stapleton-Gray moved to Approve: Consent Calendar.

Seconded by Student Board Member Weinstein. The motion passed unanimously, with Board President, Paul Black, abstaining from check number 51103188 on the August 2018 Warrant Report.

I) BOARD AND SUPERINTENDENT REPORT

Superintendent Williams: Reported that she attended the Albany High School Choir concert performed at the Alameda County Office of Education Teacher of the Years Awards, under the direction of Mary Stocker. The theme for the county was “Together We Rise.” The choir sang “Bridge Over Troubled Water.” It was a beautiful performance.

Superintendent Williams also reported that the second Budget Advisory Committee meet was held last week on October 2, 2018. The committee reviewed a lot more information and data, and next week they will work on the priorities. The next meeting is on October 18, 2018 at 5:30pm.

President Black: No update

Vice President Stapleton-Gray: Reported that he attended a session at the Albany Library that was convened by the head of the Alameda County Library System as a feedback listening communication session to talk about the city, the schools in the library system, and how we can work together and expand in the future. His personal interest is seeing early childhood education addressed. He provided information about a survey for anyone to fill out and submit.

Board Member Blanchard: No update

Board Member Clark: Thanked all the volunteers at Cornell who put together the Silly Olympics. Shout out to Trader Joe’s in El Cerrito Plaza for their generous donation to this event.

Board Member Trutane: Mentioned the annual Albany Community Triathlon on Sunday, October 7th. It was put on by a subcommittee of the Albany Athletic Boosters and there were over 250 racers, organized and run solely by 105 volunteers: 60% students and 40% parents of athletes. Profits are returned to the 16 teams involved.

J) STUDENT BOARD MEMBERS’ REPORT

Student Board Members Weinstein and Mallah provided the Board with the Student Board Member Report, which highlighted some of the recent and upcoming events in the Albany schools.

Marin Elementary:

- Today, October 9th, students posed for picture day.
- On October 5th Yuyi Morales, a Caldecott Award winner, spoke about her book featuring her family’s immigration to San Francisco from Mexico.
- On October 6th, Marin students drew with chalk at the annual *Chalk It Up* event.

Cornell Elementary:

- Students will be celebrating *National Digital Citizenship Week* from October 15th - 19th.
- Alameda County Food Bank bins have arrived in the main hallway.

Ocean View Elementary:

- Ocean View PTA is teaming up with the clothing brand Tea Collection for a fundraiser.
- Students will be getting some exercise on their way to class for *International Walk and Roll to School Day* tomorrow, October 10th.

Albany Middle School:

- Clubs such as GSA, Earth Team, and Technology Club meet to discuss the various interests of Albany Middle School students.
- School Site Council elections are taking place now until tomorrow, October 10th.

Albany High School:

- College application and financial aid information nights will be taking place in the following weeks to help seniors with their future plans.
- Albany High School students showed up and spoke at a rally hosted by leaders of Speak and Stand to protest the nomination of Brett Kavanaugh as our Supreme Court Justice.

K) PERSONS TO ADDRESS THE BOARD ON MATTERS NOT ON THE AGENDA

A member of the community addressed the Board to express concern about the need for awareness in our community around issues of trauma and abuse. A request was made for a school psychologist to be made available for all teachers and staff before events, such as the rally that was at the high school, and a request was made for a Closed Session with the Board to discuss. Board President Black requested a confidential email be sent to the himself or the superintendent regarding this matter. Student Board Member Weinstein commented that the mentioned rally was not school sponsored; it was led by herself and other leaders from Speak and Stand, which are two major activist groups at AHS. She stated that they did not know that there would be an open mic for survivors of sexual assault to talk about their stories, but when it did come up, they did not want to shut it down and silence the survivors.

Ross Stapleton-Gray spoke as a Board of Education candidate and parent of an AUSD student regarding a recent event in which an Albany High School teacher (ATA Official) distributed campaign materials on school premises. He stated that this is a direct violation of AUSD Administrative Regulation 4419.25 that says a district employee shall not distribute or address political campaign materials on school grounds. He requested a written acknowledge of the incident, recognition of the violation, and an apology for it.

A member of the community responded to Ross Stapleton-Gray's concerns regarding the teacher passing out campaign materials. She stated that she disagreed with a sitting Board member calling out a teacher at a Board meeting.

L) STAFF REPORT

1) Promoting Safe, Supportive, and Collaborative Environments For All Students and Staff

Carrie Nerheim, Director, Student Services, reported that the *Albany Coming Together (ACT)* committee had its first quarterly meeting on September 26, 2018, to review the actions that had been taken on the twenty-five recommendations thus far. Additionally, the committee sought to define their purpose and next steps. Members of the Board, Staff, and community discussed the recommendations and

2) Special Education Update

Diane Marie, Director of Special Education, provided information about Special Education placements, and Free Appropriate Public Education (FAPE).

There was a brief discussion among members of the community, Staff, and the Board about placement of students in special education in Albany schools. Mr. Ritchie, AMS Teacher, requested more granular information that affects the classroom. Special Education Director Diane Marie, Special Education Director, provided more information.

A parent addressed the Board requesting Latino Heritage Month and LGBTQ Pride Week events on the school calendars.

M) REVIEW AND DISCUSSION

1) Superintendent:

a) *AUSD District Goals*

Superintendent Williams presented the AUSD District Goals for the 2018-2019 school year in the Board packet. President Black requested that this be reagendaized once the new board is seated, but that the current Board can discuss now. These are goals for the District, not specifically for the Board. Items in the Board packet include the goals set for last year, as well as the Strategic Plan and the Local Control Accountability Plan (LCAP). These all need to be aligned. Members of the Board discussed last year's goals and decided to bring back specific goals for further consideration to prioritize and present to the new Board. To hear the discussion in its entirety, please view the [October 9, 2018 video](#).

N) NEED TO EXTEND MEETING

President Black stated that the meeting needed to be extended until 9:15 p.m. Board Member Clark moved to extend the meeting until 9:15 p.m. The motion was seconded by Board Member Trutane and approved unanimously.

O) REVIEW AND DISCUSSION

b) *Board Bylaw 9322 - Agenda/Meeting Materials*

Superintendent Williams presented the Board Bylaw 9322 - Agenda/Meeting Materials, which are board policies that apply to the School Board as a governance body. The [revised version of this document](#) was posted on the website shortly after the Board packet was posted. It was clarified that the Board has been operating without an official Agenda Committee since 2004, and the changes

made to the Board Bylaw here are just to conform to the Board's long-term practices. This will be brought back on Consent at the next meeting.

P) REVIEW AND ACTION

1) Curriculum, Instruction, and Assessment

a) *Public Hearing Regarding Resolution No. 2018-19-06: Sufficiency of Instructional Materials*

President Black opened the Public Hearing.

Marie Williams, Director of Curriculum, Instruction, and Assessment, presented this to the Board. Members of the Board and Staff discussed access to materials online and onsite. Sufficiency means that they need access to materials both online and onsite. If there are materials required for the class then the school would need to have it provided for the students.

President Black closed the Public Hearing and moved on to Approval of the Resolution.

b) *Approval of Resolution No. 2018-19-06: Sufficiency of Instructional Materials*

Motion: Vice President Stapleton-Gray moved to Approve: *Resolution No. 2018-19-06: Sufficiency of Instructional Materials*. The motion was seconded by Board Member Trutane. The motion passed.

c) *Approval of Interim English Learner Reclassification Criteria*

Marie Williams, Director of Curriculum, Instruction, and Assessment, presented this to the Board.

Motion: Board Member Clark moved to Approve: *Interim English Learner Reclassification Criteria*. The motion was seconded by Board Member Trutane. The motion passed.

AGENDA ITEMS/MATTERS INTRODUCED BY THE BOARD

- Information on Special Ed for staff report
- Information on Tilden Prep for staff report
- Contracts protocol
- Pool priorities

VII. ADJOURNMENT

The Board adjourned the meeting at 9:16 p.m.

FUTURE BOARD MEETINGS

Date	Time	Location
October 23, 2018	7:00 - 9:30 p.m.	Albany City Hall
November 13, 2018	7:00 - 9:30 p.m.	Albany City Hall

Personnel Assignment Order: Pending Approval

BOE Meeting: 12/11/2018

Class: Certificated

Category: New Hire

Position	Name	Site	FTE/Amt	Effec Date	End Date	Action	Funding
Coach, Varsity Boys Wrestling	Acosta, Manuel	AHS	\$3,387.97	18-19 Season		Approve	GF
Coach, 8th Grade Boys Basketball	Lopez, Fabian	AMS	\$2,307.75	18-19 Season		Approve	GF
Coach, Assistant Track	Janinis, David	AHS	\$2,946.06	18-19 Season		Approve	GF
Coach, Junior Varsity Boys Soccer	Janinis, David	AHS	\$2,946.06	18-19 Season		Approve	GF

Category: Separation of Service

Position	Name	Site	FTE/Amt	Effec Date	End Date	Action	Funding
Superintendent	Williams, Val	DO	1.00	7/1/2019		Approve	

Class: Classified

Category: Leave

Position	Name	Site	FTE/Amt	Effec Date	End Date	Action	Funding
Custodian	Betz, Richard	AHS		10/23/2018	12/27/2018	Approve	

Category: New Hire

Position	Name	Site	FTE/Amt	Effec Date	End Date	Action	Funding
Cafe Assistant I	Gavidia, Araceli	AHS	0.63	11/1/2018		Approve	CK
Coach, 6th Grade Girls Basketball	Bouchentouf, Sanae	AMS	\$2,307.75	18-19 Season		Approve	GF
Coach, 7th Grade Girls Basketball	Hufler, Quin	AMS	\$769.25	18-19 Season		Approve	GF
Coach, 7th Grade Girls Basketball	Kazi, Zain	AMS	\$769.25	18-19 Season		Approve	GF
Coach, 8th Grade Girls Basketball	Davis, James	AMS	\$2,307.75	18-19 Season		Approve	GF
Coach, Coed Soccer Team A	Miller, Charles	AMS	\$1,129.32	18-19 Season		Approve	GF
Coach, Coed Soccer Team B	Blandon, Sammy	AMS	\$800.00	18-19 Season		Approve	GF
Coach, Coed Soccer Team B	Miller, Charles	AMS	\$329.32	18-19 Season		Approve	GF
Coach, Freshman Boys Basketball	Bolan, Quatrell	AHS	\$1,669.43	18-19 Season		Approve	GF
Coach, Head Swimming	Salcedo, Jesus	AHS	\$3,387.97	18-19 Season		Approve	GF
Coach, Junior Varsity Girls Basketball	Xu, Jane	AHS	\$2,000.00	18-19 Season		Approve	GF
Coach, Junior Varsity Wrestling	Ripley, Malinda	AMS	\$2,946.06	18-19 Season		Approve	GF
Coach, Varsity Boys Basketball	Tresler, Bill	AHS	\$3,387.97	18-19 Season		Approve	GF

Coach, Varsity Boys Soccer	Aberdeen, Simba	AHS	\$3,387.97	18-19 Season		Approve	GF
Coach, Varsity Boys Tennis	Mapumulo, Peace James	AHS	\$3,387.97	18-19 Season		Approve	GF
Coach, Varsity Girls Soccer	Bautista, Omar	AHS	\$3,387.97	18-19 Season		Approve	GF
Coach, Varsity Girls Wrestling	Griffin, Jason	AHS	\$3,387.97	18-19 Season		Approve	GF
Coach, Varsity Track	Wallace, Jack	AHS	\$3,387.97	18-19 Season		Approve	GF
College/Career Coordinator	Parrott, Ceondra	AHS	\$20.90/hour	8/24/2018	6/14/2019	Approve	School Care
Enrichment, Art	Ernst, Mary	OV	\$36.83/hour	12/3/2018	6/14/2019	Approve	Enrichment
Enrichment, Art	Gryca, Monica	MA	\$36.83/hour	12/3/2018	6/14/2019	Approve	Enrichment
Enrichment, Art	Turin, Winoka	MA	\$36.83/hour	12/3/2018	6/14/2019	Approve	Enrichment
Enrichment, Garden	Greis, Lauren	ACC	\$36.83	12/3/2018	6/14/2019	Approve	Enrichment
Enrichment, Music	Rose, Betsy	CO	\$36.83/hour	1/7/2018	6/14/2019	Approve	Enrichment
Enrichment, Performing Arts	Fox-Reynolds, Karen	MA	\$36.83/hour	12/3/2018	6/14/2019	Approve	Enrichment
Intervention, Math	Ming-Wong, Sui-Ling	CO	\$22/hour	11/26/2018	6/14/2019	Approve	GF
Life Guard	Osano, Nick	Pool	\$15/hour	11/8/2018		Approve	Pool
Para-educator, Math Intervention	Hahn, Sue	OV	0.59	10/22/2018	4/26/2019	Approve	GF
Para-educator, Special Education	Estrada, Erik	SE	0.80	11/19/2018		Approve	GF
Water Fitness	Osano, Nick	Pool	\$34/hour	11/8/2018		Approve	Pool

Category: Separation of Service

<i>Position</i>	<i>Name</i>	<i>Site</i>	<i>FTE/Amt</i>	<i>Effec Date</i>	<i>End Date</i>	<i>Action</i>	<i>Funding</i>
School Secretary III	Piccardo, Kathleen	OV	1.00	1/11/2019		Approve	
Chief Lead Maintenance	Santos, Demetrio	DO	1.00	1/14/2019		Approve	

Class: Uncompensated Service

Category: Volunteer

<i>Position</i>	<i>Name</i>	<i>Site</i>	<i>FTE/Amt</i>	<i>Effec Date</i>	<i>End Date</i>	<i>Action</i>	<i>Funding</i>
	Gebremichael, Semhar			12/12/2018			
	Lucarelli, Rita			12/12/2018			
	Smith, Andra			12/12/2018			

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

ITEM: PROVISIONAL INTERNSHIP PERMIT

PREPARED BY: CHERYL COTTON, DIRECTOR, HUMAN RESOURCES

TYPE OF ITEM: CONSENT

PURPOSE: The purpose of this item is for the Board to approve the Multiple Subject Provisional Internship Permit for a Transitional Kindergarten teaching assignment.

BACKGROUND INFORMATION:

The Provisional Internship Permit, or PIP, allows an employing agency to fill an immediate staffing need by hiring an individual who has not yet met the subject matter competence requirement needed to enter an intern program. Holders of the PIP are restricted to service with the employing agency requesting the permit.

To qualify for the PIP, the district must show that it has conducted a diligent search for a suitable credentialed teacher through job announcements, college and university contacts, and internet job advertisements. The district must also provide orientation, guidance and assistance during the valid period of the PIP to the permit holder. The Human Resources staff will continue to work with the permit holder to provide assistance in meeting subject-matter competence as needed and will apprise the individual of the steps required to earn a credential in California.

DETAILS:

Sylvia Jacuinde has been recommended to work as a Transitional Kindergarten Teacher at the Albany Children's Center. Her assignment is for 1.00 FTE. Ms. Jacuinde has met the requirements for the Multiple Subject PIP by having at least 10 units in four different content areas based on her undergraduate coursework. Ms. Jacuinde has served as a Substitute Teacher in Albany Unified School District for the last two years and has worked in the Transitional Kindergarten class to which she will be assigned.

KEY QUESTIONS AND ANSWERS:

Q. Is a teacher who holds a PIP qualified to teach in California?

A. Yes. The PIP authorizes the holder to teach for one calendar year in California. The PIP is not renewable and is issued as a one-time only permit.

FINANCIAL INFORMATION:

None.

STRATEGIC OBJECTIVES ADDRESSED:

Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

<p>RECOMMENDATION: APPROVE THE MULTIPLE SUBJECT PROVISIONAL INTERNSHIP PERMIT</p>
--

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Board Meeting of December 11, 2018

ITEM: **INDEPENDENT CONTRACTOR AGREEMENT WITH
YOUTH IN ARTS FOR ELEMENTARY ENRICHMENT :
CIVIL RIGHTS STORYTELLING AND THEATER AT CORNELL
ELEMENTARY SCHOOL**

PREPARED BY: **MARIE WILLIAMS, DIRECTOR III--
CURRICULUM, INSTRUCTION, AND ASSESSMENT**

TYPE OF ITEM: **CONSENT**

PURPOSE: The purpose is to provide enrichment programs to elementary students during the regular school day.

BACKGROUND INFORMATION: The District ensures that all students receive an equitable amount of enrichment during the school day. The District receives donations from the in-class enrichment campaign, a fundraising effort sponsored by the three Elementary PTAs. The District distributes the funding across the four preschool and elementary school sites based on the number of students enrolled at the school site. The district also monitors a matrix of services and reviews the grade levels and the approximate number of hours for each classroom. The school site leadership teams collaborate with their colleagues to choose enrichment programs that fall within the general categories of visual arts, performing arts, strategy games, and music.

DETAILS: Youth in Arts provides visual and performing arts enrichment services as part of the in-school enrichment program. This is a standard contract that provides the following services:

School Site: Cornell Elementary School
Name of Program: Civil Rights Storytelling and Theater Classes
Grade Level(s): 3rd grade
Number of classrooms: 4
Number of Sessions/Classroom: 1 session/week/classroom
Length of Session time: 60 minutes/session
Number of weeks: 8 weeks, plus 1 student performance
Dates: January 9 - March 13, 2019 (No class on February 19, 2019)
Cost: \$3290

FINANCIAL INFORMATION: The total cost is \$3,290.00. The funding comes from donations from the in-class enrichment campaign.

STRATEGIC GOALS ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*

RECOMMENDATION: APPROVE THE INDEPENDENT CONTRACTOR AGREEMENT WITH YOUTH IN ARTS FOR ELEMENTARY ENRICHMENT: CIVIL RIGHTS STORYTELLING AND THEATER AT CORNELL ELEMENTARY SCHOOL

ALBANY UNIFIED SCHOOL DISTRICT INDEPENDENT CONTRACTOR SERVICES AGREEMENT

This agreement is hereby entered into this **11 day of December, 2018**, in the County of Alameda, State of California, by and between the Albany Unified School District, hereinafter referred to as "DISTRICT," and **Youth in Arts**

CONTRACTOR

917 C Street

MAILING ADDRESS

San Rafael

CA

94901

CITY

STATE

ZIP

hereinafter referred to as "CONTRACTOR." DISTRICT and CONTRACTOR shall be collectively referred to as the Parties.

1. Contractor Services. Contractor agrees to provide the following services to District (collectively, the "Services"):

School Site: Cornell Elementary School

Name of Program: Civil Rights Storytelling and Theater Classes

Grade Level(s): 3rd grade

Number of classrooms: 4

Number of Sessions/Classroom: 1 session/week/classroom

Length of Session time: 60 minutes/session

Number of weeks: 8 weeks, plus 1 student performance

Dates: January 9 - March 13, 2019 (No class on February 19, 2019)

Cost: \$3,290

2. Contractor Qualifications. Contractor represents and warrants to District that Contractor and all of Contractor's employees, agents or volunteers (the "Contracted Parties") have in effect and shall maintain in full force throughout the Term of this Agreement all licenses, credentials, permits and any other legal qualifications required by law to perform the Services and to fully and faithfully satisfy all of the terms set forth in this Agreement. If any of the Services are performed by any of Contractor's Parties, such work shall only be performed by competent personnel under the supervision of and in the employment of Contractor.

3. Term. CONTRACTOR shall:

☐ Provide services under this AGREEMENT on the following specific dates _____, _____, _____, _____, _____, _____, _____, and complete performance no later than _____;

OR

X Commence providing services under this AGREEMENT on: **to begin January 9, 2019 and end no later than March 13, 2019.**

There shall be no extension of the Term of this Agreement without the express written consent from all parties. Written notice by the District Superintendent or designee shall be sufficient to stop further performance of the Services by Contractor or the Contracted Parties. In the event of early termination, Contractor shall be paid for satisfactory work performed to the date of termination. Upon payment by District, District shall be under no further obligation to Contractor, monetarily or otherwise, and District may proceed with the work in any manner District deems proper.

4. **Termination.** Either party may terminate this Agreement at any time by giving thirty (30) days advance written notice to the other party; however the parties may agree in writing to a shorter time period for the effectiveness of such termination. Notwithstanding the foregoing, District may terminate this Agreement at any time by giving written notice to Contractor if Contractor materially violates any of the terms of this Agreement, any act or omission by Contractor or the Contracted Parties exposes District to potential liability or may cause an increase in District's insurance premiums, Contractor is adjudged a bankrupt, Contractor makes a general assignment for the benefit of creditors or a receiver is appointed on account of Contractor's insolvency. Such termination shall be effective immediately upon Contractor's receipt of said notice.

5. **Compensation.** DISTRICT agrees to pay the CONTRACTOR for services satisfactorily rendered pursuant to this AGREEMENT a total fee not to exceed **Three thousand two hundred and ninety dollars (\$3,290.00)**. DISTRICT shall pay CONTRACTOR according to the following terms and conditions:

a. Such compensation shall be based on:

- ☐ An hourly rate of \$_____ for a total amount of _____ hours.
☐ A daily rate of \$_____ for a total amount of _____ days.

X **A project completion sum, not to exceed \$3,290.00**

b. Payment method shall be:

- ☐ Upon Completion.
☐ Date of Service.

X **Other (Specify): AUSD shall pay YIA a 50% deposit (20% of which is non-refundable) in the amount of \$1,645.00 upon signing this Contract. AUSD shall then pay the remaining balance upon completion of services.**

Any work performed by Contractor in excess of said amount shall not be compensated.

Payment shall be made upon approval of DISTRICT and receipt of an invoice from CONTRACTOR one copy clearly marked original. CONTRACTOR's invoice shall be sent to: Albany Unified School District, Attention: Accounts Payable, 1200 Solano Avenue, Albany, CA, 94706.

6. Equipment and Materials. Contractor at its sole cost and expense shall provide and furnish all tools, labor, materials, equipment, transportation services and any other items (collectively, "Equipment") which are required or necessary to perform the Services in a manner which is consistent with generally accepted standards of the profession for similar services. Notwithstanding the foregoing, District shall not be responsible for any damages to persons or property as a result of the use, misuse or failure of any Equipment used by Contractor of the Contracted Parties, even if such Equipment is furnished, rented or loaned to Contractor or the Contracted Parties by District. Furthermore, any Equipment or workmanship that does not conform to the regulations of this Agreement may be rejected by District and in such case must be promptly remedied or replaced by Contractor at no additional cost to District and subject to District's reasonable satisfaction.

7. California Residency. Contractor and the Contracted Parties shall be residents of the State of California.

8. Indemnity. Contractor shall defend, indemnify, and hold harmless District and its agents, representatives, officers, consultants, employees, Board of Education, members of the Board of Education (collectively, the "District Parties"), from and against any and all claims, demands, liabilities, damages, losses, suits and actions, and expenses (including, but not limited to attorney fees and costs including fees of consultants) of any kind, nature and description (collectively, the "Claims") directly or indirectly arising out of, connected with, or resulting from the performance of this Agreement, including but not limited to Contractor's or the Contracted Parties' use of the site; Contractor's or the Contracted Parties' performance of the Services; Contractor's or the Contracted Parties' breach of any of the representations or warranties contained in this Agreement; injury to or death of persons or damage to property or delay or damage to District or the District Parties; or for any act, error, omission, negligence, or willful misconduct of Contractor, the Contracted Parties or their respective agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity, which would otherwise exist as to a party, person, or entity described in this paragraph.

9. Insurance. Without in any way limiting Contractor's liability or indemnification obligations set forth in Paragraph 8 above, District reserves the right to require contractor to procure and maintain throughout the Term of this Agreement the following insurance: (i) comprehensive general liability insurance with limits not less than \$1,000,000.00 each occurrence and \$1,000,000.00 in the aggregate; (ii) commercial automobile liability insurance with limits not less than \$100,000.00 each occurrence and \$100,000.00 in the aggregate; if applicable; and neither Contractor nor any of the Contracted Parties shall commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverage have been delivered to and

approved by District. All insurance policies shall include an endorsement stating that District and District Parties are named additional insured. All of the policies shall be amended to provide that the insurance shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days' prior written notice has been given to District. If any of the required insurance is not reinstated, District may, at its sole option, terminate this Agreement. All of the policies shall also include an endorsement stating that it is primary to any insurance or self-insurance maintained by District and shall waive all rights of subrogation against District and/or the District Parties.

10. Independent Contractor Status. Contractor, in the performance of this Agreement, shall be and act as an independent contractor. Contractor understands and agrees that s/he and the Contracted Parties shall not be considered officers, employees, agents, partners, or joint ventures of District, and are not entitled to benefits of any kind or nature normally provided to employees of District and/or to which District's employees are normally entitled.
11. Taxes. All payments made by District to Contractor pursuant to this Agreement shall be reported to the applicable federal and state taxing authorities as required. District will not withhold any money from compensation payable to Contractor, including FICA (social security), state or federal unemployment insurance contributions, or state or federal income tax or disability insurance. Contractor shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to Contractor and the Contracted Parties and otherwise in connection with this Agreement.
12. Fingerprinting/Criminal Background Investigation Certification. Contractor and the Contracted Parties shall at all times comply with the fingerprinting and criminal background investigation requirements of the California Education Code ("Education Code") section 45125.1. Accordingly, by checking the applicable boxes below, Contractor hereby represents and warrants to District the following:

☐ Contractor and the Contracted Parties shall **only have limited or no contact** (as determined by District) with District students at all times during the Term of this Agreement.

☒ The following Contracted Parties have **more than limited contact** (as determined by District) with District students during the Term of this Agreement:

Hannah Gavagan.

[Attach and sign additional pages, as needed.]

☒ All of the Contracted Parties noted above, at no cost to District, have completed background checks and have been fingerprinted under procedures established by the California Department of Justice and the Federal Bureau of Investigation, and the results of those background checks and fingerprints reveal that none of these Contracted Parties have been arrested or convicted of a serious or violent felony, as defined by the California

Penal Code.

Contractor further agrees and acknowledges that if at any time during the Term of this Agreement Contractor learns or becomes aware of additional information, including additional personnel, which differs in any way from the representations set forth above, Contractor shall immediately notify District and prohibit any new personnel from having any contact with District students until the fingerprinting and background check requirements have been satisfied and District determines whether any such contact is permissible.

13. Tuberculosis Certification. Contractor and the Contracted Parties shall at all times comply with the tuberculosis ("TB") certification requirements of Education Code section 49406. Accordingly, by checking the applicable boxes below, Contractor hereby represents and warrants to District the following:

☐ Contracted Parties shall **only have limited or no contact** (as determined by District) with District students at all times during the Term of this Agreement.

☒ The following Contracted Parties shall have **more than limited contact** (as determined by District) with District students during the Term of this Agreement and, at no cost to District, have received a TB test in full compliance with the requirements of Education Code section 49406: **Hannah Gavagan.**

Contractor shall maintain on file the certificates showing that the Contracted Parties were examined and found free from active TB. These forms shall be regularly maintained and updated by Contractor and shall be available to District upon request or audit.

Contractor further agrees and acknowledges that all new personnel hired after the Effective Date of this Agreement are subject to the TB certification requirements and shall be prohibited from having any contact with District students until the TB certification requirements have been satisfied and District determines whether any such contact is permissible.

14. Confidential Information. Contractor shall maintain the confidentiality of and protect from unauthorized disclosure any and all individual student information received from the District, including but not limited to student names and other identifying information. Contractor shall not use such student information for any purpose other than carrying out the obligations under this agreement. Upon termination of this Agreement, Contractor shall turn over to District all educational records related to the services provided to any District student pursuant to this Agreement.
15. Assignment. Contractor shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations under this Agreement without the prior written consent of District.
16. Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon

Contractor and District and their respective successors and assigns.

17. Severability. If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement.
18. Amendments. The terms of this Agreement shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written agreement signed by both parties.
19. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California and venue shall be in the appropriate court in Alameda County, California.
20. Non-Discrimination. PROVIDER shall not discriminate on the basis of a person's actual or perceived race, religious creed, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran status, gender, gender identity, gender expression, sex, or sexual orientation in employment or operation of its programs.
21. Written Notice. Written notice shall be deemed to have been duly served if delivered in person to Contractor at the address located next to the party signatures below, or if delivered at or sent by registered or certified mail to the last business address known to the person who sends the notice.
22. Compliance with Law. Each and every provision of law and clause required by law to be inserted into this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein. Contractor shall comply with all applicable federal, state, and local laws, rules, regulations and ordinances, including but not limited to fingerprinting under Education Code section 45125.1, confidentiality of records, Education Code section 49406 and others. Contractor agrees that it shall comply with all legal requirements for the performance of duties under this agreement and that failure to do so shall constitute material breach.
23. Attorney Fees. If any legal action is taken to enforce the terms of this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees and other reasonable costs and expenses incurred in connection with that legal action.
24. Liability of District. Notwithstanding anything stated herein to the contrary, District shall not be liable for any special, consequential, indirect or incident damages, including but not limited to lost profits in connection with this Agreement.
25. Entire Agreement. This Agreement is intended by the parties as the final expression of their agreement with respect to such terms as are included herein and as the complete and exclusive statement of its terms and may not be contradicted by evidence of any prior agreement or of a contemporaneous oral agreement, nor explained or supplemented by evidence of consistent additional terms.

26. Subject To Approval of Board. This Agreement confers no legal or equitable rights until it is approved by the District Board of Education at a lawfully conducted public meeting.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

DISTRICT:

ALBANY UNIFIED SCHOOL DISTRICT

By: _____
 Name: Marie Williams
 Title: Director III
 Curriculum, Instruction, and Assessment

Address for District Notices:

Albany Unified School District
 1200 Solano Avenue
 Albany, CA 94706

Date of Board Approval: _____

CONTRACTOR:

Youth in Arts

Tax Identification Number:
 (confidential)

By: _____
 Name: Miko Lee
 Title: Executive Director
 Youth in Arts

Address for Contractor Notices:

Youth in Arts
 917 C Street
 San Rafael, CA 94901

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Board Meeting of December 11, 2018

ITEM: **INDEPENDENT CONTRACTOR AGREEMENT WITH
YOUTH IN ARTS FOR ELEMENTARY ENRICHMENT :
PERSIAN DANCE AT CORNELL ELEMENTARY SCHOOL**

PREPARED BY: **MARIE WILLIAMS, DIRECTOR III--
CURRICULUM, INSTRUCTION, AND ASSESSMENT**

TYPE OF ITEM: **CONSENT**

PURPOSE: The purpose is to provide enrichment programs to elementary students during the regular school day.

BACKGROUND INFORMATION: The District ensures that all students receive an equitable amount of enrichment during the school day. The District receives donations from the in-class enrichment campaign, a fundraising effort sponsored by the three Elementary PTAs. The District distributes the funding across the four preschool and elementary school sites based on the number of students enrolled at the school site. The district also monitors a matrix of services and reviews the grade levels and the approximate number of hours for each classroom. The school site leadership teams collaborate with their colleagues to choose enrichment programs that fall within the general categories of visual arts, performing arts, strategy games, and music.

DETAILS: Youth in Arts provides visual and performing arts enrichment services as part of the in-school enrichment program. This is a standard contract that provides the following services:

School Site: Cornell Elementary School
Name of Program: Persian Dance Classes
Grade Level(s): 2nd grade
Number of classrooms: 4
Number of Sessions/Classroom: 1 session/week/classroom
Length of Session time: 45 minutes/session
Number of weeks: 9 weeks, plus 1 student performance
Dates: January 8 - March 13, 2019 (No class on February 20, 2019)
Cost: \$4,390

FINANCIAL INFORMATION: The total cost is \$4,390.00 The funding comes from donations from the in-class enrichment campaign.

STRATEGIC GOALS ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*

RECOMMENDATION: APPROVE THE INDEPENDENT CONTRACTOR AGREEMENT WITH YOUTH IN ARTS FOR ELEMENTARY ENRICHMENT: PERSIAN DANCE AT CORNELL ELEMENTARY SCHOOL

**ALBANY UNIFIED SCHOOL DISTRICT
INDEPENDENT CONTRACTOR SERVICES AGREEMENT**

This agreement is hereby entered into this **11 day of December, 2018**, in the County of Alameda, State of California, by and between the Albany Unified School District, hereinafter referred to as "DISTRICT," and **Youth in Arts**

CONTRACTOR

917 C Street

MAILING ADDRESS

San Rafael

CA

94901

CITY

STATE

ZIP

hereinafter referred to as "CONTRACTOR." DISTRICT and CONTRACTOR shall be collectively referred to as the Parties.

1. Contractor Services. Contractor agrees to provide the following services to District (collectively, the "Services"):

School Site: Cornell Elementary School

Name of Program: Persian Dance Classes

Grade Level(s): 2nd grade

Number of classrooms: 4

Number of Sessions/Classroom: 1 session/week/classroom

Length of Session time: 45 minutes/session

Number of weeks: 9 weeks, plus 1 student performance

Dates: January 8 - March 13, 2019 (No class on February 20, 2019)

Cost: \$4,390

2. Contractor Qualifications. Contractor represents and warrants to District that Contractor and all of Contractor's employees, agents or volunteers (the "Contracted Parties") have in effect and shall maintain in full force throughout the Term of this Agreement all licenses, credentials, permits and any other legal qualifications required by law to perform the Services and to fully and faithfully satisfy all of the terms set forth in this Agreement. If any of the Services are performed by any of Contractor's Parties, such work shall only be performed by competent personnel under the supervision of and in the employment of Contractor.

3. Term. CONTRACTOR shall:

☐ Provide services under this AGREEMENT on the following specific dates _____, _____, _____, _____, _____, _____, _____, and complete performance no later than _____;

OR

X Commence providing services under this AGREEMENT on: **to begin January 8, 2019 and end no later than March 13, 2019.**

There shall be no extension of the Term of this Agreement without the express written consent from all parties. Written notice by the District Superintendent or designee shall be sufficient to stop further performance of the Services by Contractor or the Contracted Parties. In the event of early termination, Contractor shall be paid for satisfactory work performed to the date of termination. Upon payment by District, District shall be under no further obligation to Contractor, monetarily or otherwise, and District may proceed with the work in any manner District deems proper.

4. **Termination.** Either party may terminate this Agreement at any time by giving thirty (30) days advance written notice to the other party; however the parties may agree in writing to a shorter time period for the effectiveness of such termination. Notwithstanding the foregoing, District may terminate this Agreement at any time by giving written notice to Contractor if Contractor materially violates any of the terms of this Agreement, any act or omission by Contractor or the Contracted Parties exposes District to potential liability or may cause an increase in District's insurance premiums, Contractor is adjudged a bankrupt, Contractor makes a general assignment for the benefit of creditors or a receiver is appointed on account of Contractor's insolvency. Such termination shall be effective immediately upon Contractor's receipt of said notice.

5. **Compensation.** DISTRICT agrees to pay the CONTRACTOR for services satisfactorily rendered pursuant to this AGREEMENT a total fee not to exceed **Four thousand three hundred and ninety dollars (\$4,390.00)**. DISTRICT shall pay CONTRACTOR according to the following terms and conditions:

a. Such compensation shall be based on:

- ☐ An hourly rate of \$_____ for a total amount of _____ hours.
☐ A daily rate of \$_____ for a total amount of _____ days.

X **A project completion sum, not to exceed \$4,390.00**

b. Payment method shall be:

- ☐ Upon Completion.
☐ Date of Service.

X **Other (Specify): AUSD shall pay YIA a 50% deposit (20% of which is non-refundable) in the amount of \$2,195.00 upon signing this Contract. AUSD shall pay the remaining balance upon completion of services.**

Any work performed by Contractor in excess of said amount shall not be compensated.

Payment shall be made upon approval of DISTRICT and receipt of an invoice from CONTRACTOR one copy clearly marked original. CONTRACTOR's invoice shall be sent to: Albany Unified School District, Attention: Accounts Payable, 1200 Solano Avenue, Albany, CA, 94706.

6. Equipment and Materials. Contractor at its sole cost and expense shall provide and furnish all tools, labor, materials, equipment, transportation services and any other items (collectively, "Equipment") which are required or necessary to perform the Services in a manner which is consistent with generally accepted standards of the profession for similar services. Notwithstanding the foregoing, District shall not be responsible for any damages to persons or property as a result of the use, misuse or failure of any Equipment used by Contractor of the Contracted Parties, even if such Equipment is furnished, rented or loaned to Contractor or the Contracted Parties by District. Furthermore, any Equipment or workmanship that does not conform to the regulations of this Agreement may be rejected by District and in such case must be promptly remedied or replaced by Contractor at no additional cost to District and subject to District's reasonable satisfaction.

7. California Residency. Contractor and the Contracted Parties shall be residents of the State of California.

8. Indemnity. Contractor shall defend, indemnify, and hold harmless District and its agents, representatives, officers, consultants, employees, Board of Education, members of the Board of Education (collectively, the "District Parties"), from and against any and all claims, demands, liabilities, damages, losses, suits and actions, and expenses (including, but not limited to attorney fees and costs including fees of consultants) of any kind, nature and description (collectively, the "Claims") directly or indirectly arising out of, connected with, or resulting from the performance of this Agreement, including but not limited to Contractor's or the Contracted Parties' use of the site; Contractor's or the Contracted Parties' performance of the Services; Contractor's or the Contracted Parties' breach of any of the representations or warranties contained in this Agreement; injury to or death of persons or damage to property or delay or damage to District or the District Parties; or for any act, error, omission, negligence, or willful misconduct of Contractor, the Contracted Parties or their respective agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity, which would otherwise exist as to a party, person, or entity described in this paragraph.

9. Insurance. Without in any way limiting Contractor's liability or indemnification obligations set forth in Paragraph 8 above, District reserves the right to require contractor to procure and maintain throughout the Term of this Agreement the following insurance: (i) comprehensive general liability insurance with limits not less than \$1,000,000.00 each occurrence and \$1,000,000.00 in the aggregate; (ii) commercial automobile liability insurance with limits not less than \$100,000.00 each occurrence and \$100,000.00 in the aggregate; if applicable; and neither Contractor nor any of the Contracted Parties shall commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverage have been delivered to and

approved by District. All insurance policies shall include an endorsement stating that District and District Parties are named additional insured. All of the policies shall be amended to provide that the insurance shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days' prior written notice has been given to District. If any of the required insurance is not reinstated, District may, at its sole option, terminate this Agreement. All of the policies shall also include an endorsement stating that it is primary to any insurance or self-insurance maintained by District and shall waive all rights of subrogation against District and/or the District Parties.

10. Independent Contractor Status. Contractor, in the performance of this Agreement, shall be and act as an independent contractor. Contractor understands and agrees that s/he and the Contracted Parties shall not be considered officers, employees, agents, partners, or joint ventures of District, and are not entitled to benefits of any kind or nature normally provided to employees of District and/or to which District's employees are normally entitled.
11. Taxes. All payments made by District to Contractor pursuant to this Agreement shall be reported to the applicable federal and state taxing authorities as required. District will not withhold any money from compensation payable to Contractor, including FICA (social security), state or federal unemployment insurance contributions, or state or federal income tax or disability insurance. Contractor shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to Contractor and the Contracted Parties and otherwise in connection with this Agreement.
12. Fingerprinting/Criminal Background Investigation Certification. Contractor and the Contracted Parties shall at all times comply with the fingerprinting and criminal background investigation requirements of the California Education Code ("Education Code") section 45125.1. Accordingly, by checking the applicable boxes below, Contractor hereby represents and warrants to District the following:

☐ Contractor and the Contracted Parties shall **only have limited or no contact** (as determined by District) with District students at all times during the Term of this Agreement.

☒ The following Contracted Parties have **more than limited contact** (as determined by District) with District students during the Term of this Agreement:

Shahzad Khorsandi.

[Attach and sign additional pages, as needed.]

☒ All of the Contracted Parties noted above, at no cost to District, have completed background checks and have been fingerprinted under procedures established by the California Department of Justice and the Federal Bureau of Investigation, and the results of those background checks and fingerprints reveal that none of these Contracted Parties have been arrested or convicted of a serious or violent felony, as defined by the California

Penal Code.

Contractor further agrees and acknowledges that if at any time during the Term of this Agreement Contractor learns or becomes aware of additional information, including additional personnel, which differs in any way from the representations set forth above, Contractor shall immediately notify District and prohibit any new personnel from having any contact with District students until the fingerprinting and background check requirements have been satisfied and District determines whether any such contact is permissible.

13. Tuberculosis Certification. Contractor and the Contracted Parties shall at all times comply with the tuberculosis ("TB") certification requirements of Education Code section 49406. Accordingly, by checking the applicable boxes below, Contractor hereby represents and warrants to District the following:

☐ Contracted Parties shall **only have limited or no contact** (as determined by District) with District students at all times during the Term of this Agreement.

☒ The following Contracted Parties shall have **more than limited contact** (as determined by District) with District students during the Term of this Agreement and, at no cost to District, have received a TB test in full compliance with the requirements of Education Code section 49406: **Shahrzad Khorsandi.**

Contractor shall maintain on file the certificates showing that the Contracted Parties were examined and found free from active TB. These forms shall be regularly maintained and updated by Contractor and shall be available to District upon request or audit.

Contractor further agrees and acknowledges that all new personnel hired after the Effective Date of this Agreement are subject to the TB certification requirements and shall be prohibited from having any contact with District students until the TB certification requirements have been satisfied and District determines whether any such contact is permissible.

14. Confidential Information. Contractor shall maintain the confidentiality of and protect from unauthorized disclosure any and all individual student information received from the District, including but not limited to student names and other identifying information. Contractor shall not use such student information for any purpose other than carrying out the obligations under this agreement. Upon termination of this Agreement, Contractor shall turn over to District all educational records related to the services provided to any District student pursuant to this Agreement.
15. Assignment. Contractor shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations under this Agreement without the prior written consent of District.
16. Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon

Contractor and District and their respective successors and assigns.

17. Severability. If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement.
18. Amendments. The terms of this Agreement shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written agreement signed by both parties.
19. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California and venue shall be in the appropriate court in Alameda County, California.
20. Non-Discrimination. PROVIDER shall not discriminate on the basis of a person's actual or perceived race, religious creed, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran status, gender, gender identity, gender expression, sex, or sexual orientation in employment or operation of its programs.
21. Written Notice. Written notice shall be deemed to have been duly served if delivered in person to Contractor at the address located next to the party signatures below, or if delivered at or sent by registered or certified mail to the last business address known to the person who sends the notice.
22. Compliance with Law. Each and every provision of law and clause required by law to be inserted into this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein. Contractor shall comply with all applicable federal, state, and local laws, rules, regulations and ordinances, including but not limited to fingerprinting under Education Code section 45125.1, confidentiality of records, Education Code section 49406 and others. Contractor agrees that it shall comply with all legal requirements for the performance of duties under this agreement and that failure to do so shall constitute material breach.
23. Attorney Fees. If any legal action is taken to enforce the terms of this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees and other reasonable costs and expenses incurred in connection with that legal action.
24. Liability of District. Notwithstanding anything stated herein to the contrary, District shall not be liable for any special, consequential, indirect or incident damages, including but not limited to lost profits in connection with this Agreement.
25. Entire Agreement. This Agreement is intended by the parties as the final expression of their agreement with respect to such terms as are included herein and as the complete and exclusive statement of its terms and may not be contradicted by evidence of any prior agreement or of a contemporaneous oral agreement, nor explained or supplemented by evidence of consistent additional terms.

26. Subject To Approval of Board. This Agreement confers no legal or equitable rights until it is approved by the District Board of Education at a lawfully conducted public meeting.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

DISTRICT:

ALBANY UNIFIED SCHOOL DISTRICT

By: _____
 Name: Marie Williams
 Title: Director III
 Curriculum, Instruction, and Assessment

Address for District Notices:

Albany Unified School District
 1200 Solano Avenue
 Albany, CA 94706

Date of Board Approval: _____

CONTRACTOR:

Youth in Arts

Tax Identification Number:
 (confidential)

By: _____
 Name: Miko Lee
 Title: Executive Director
 Youth in Arts

Address for Contractor Notices:

Youth in Arts
 917 C Street
 San Rafael, CA 94901

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

ITEM: **APPROVE AMENDMENT TO CONTRACT 8573 BETWEEN ALBANY UNIFIED SCHOOL DISTRICT AND THE CITY OF BERKELEY TO IMPLEMENT THE ALBANY TRAUMA GRANT**

PREPARED BY: **CARRIE NERHEIM , DIRECTOR, STUDENT SERVICES**

TYPE OF ITEM: **CONSENT**

PURPOSE: For the Board of Education to approve amendment to contract 8573 between Albany Unified School District and the City of Berkeley to implement the Albany Trauma Grant.

BACKGROUND INFORMATION: At the September 20, 2011 Board of Education meeting, the Board ratified the initial amendment to contract 8573 with the City of Berkeley to provide support and services for underserved Latino and Asian/Pacific Islanders for 18 months, ending December 31, 2011. Each year, the City of Berkeley approved a one year extension to the contract prior to the start of the school year. For the Fiscal Year 2019, the City of Berkeley approved the contract 8573 to be extended through June 30, 2019. An additional \$64,192 will be provided for a total contract amount not to exceed \$502,316.

DETAILS: The initial contract was approved on March 1, 2011 by the Board of Education, and at a date prior to that by the City of Berkeley. The first amendment was ratified by the Board of Education on September 20, 2011. Another extension was approved by the City of Berkeley on June 12, 2011, a third extension on May 7, 2013, and the contract continues to be renewed on an annual basis.

FINANCIAL INFORMATION: The funding source will come from Grant funds, not to exceed \$502,316.

STRATEGIC GOALS ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: APPROVE AMENDMENT TO CONTRACT 8573 BETWEEN ALBANY UNIFIED SCHOOL DISTRICT AND THE CITY OF BERKELEY TO IMPLEMENT THE ALBANY TRAUMA GRANT

CMS# IIUR3

AMENDMENT TO CONTRACT

THIS CONTRACT AMENDMENT is entered into July 1, 2018, between the CITY OF BERKELEY ("City"), a Charter City organized and existing under the laws of the State of California, and ALBANY UNIFIED SCHOOL DISTRICT (AUSD) ("Contractor") a Public School District, doing business at 1051 Monroe Street, Albany, CA 94706.

WHEREAS, City and Contractor previously entered into Contract Number 8573, dated, February 16, 2011; and

WHEREAS, on June 28, 2011, by Resolution No. 65,349 -N.S., and on June 12, 2012, by Resolution No. 65,763-N.S., the Berkeley City Council authorized amendments of said contract; and

WHEREAS, on May 7, 2013, by Resolution No. 66,109 -N.S., and on June 24, 2014, by Resolution No. 66,672 -N.S., the Berkeley City Council authorized amendments of said contract; and

WHEREAS, on June 30, 2015, by Resolution No. 67,117 -N.S., the Berkeley City Council authorized amendment of said contract; and

WHEREAS on June 28, 2016, by Resolution No. 67,552 -N.S., the Berkeley City Council authorized the approval of the MHSA FY15-16 Annual Update which included a 5% Cost of Living Adjustment to said contract; and

WHEREAS, on July 25, 2017, by Resolution No. 68,101-N.S., the Berkeley City Council authorized an amendment of said contract; and

WHEREAS, on October 30, 2018, by Resolution No. 68,641-N.S., the Berkeley City Council authorized an amendment of said contract as set forth below:

THEREFORE, City and Contractor mutually agree to amend said contract as follows:

1. Section 1.is amended to read as follows:

SCOPE OF SERVICES

Contractor agrees to perform all services described in Exhibit A, in accordance

with its stated terms and conditions. Exhibit A is attached to and made a part of this Contract.

2. Section 2. is amended to read as follows:

PAYMENT

For services referred to in Section 1, City will pay Contractor a total amount not to exceed \$502,316. City shall make payments to Contractor in accordance with provisions described in Exhibit B, which is attached to and made part of this Contract.

3. Section 3.a. is amended to read as follows:

TERM

- a. This Contract shall begin on February 16, 2011 and end on June 30, 2019.

The City Manager of the City may extend the term of this contract by giving written notice.

In all other respects, the contract dated February 16, 2011 shall remain in full force and effect.

IN WITNESS WHEREOF, City and Contractor have executed this Contract as of the date written on the first paragraph of this Contract.

CITY OF BERKELEY

By _____
City Manager

THIS CONTRACT HAS BEEN
APPROVED AS TO FORM BY
THE CITY ATTORNEY FOR
THE CITY OF BERKELEY
5/09

Registered by:

City Auditor

Attest:

Deputy City Clerk

CONTRACTOR

Name (Printed)

By _____
Signature and Title

RESOLUTION NO. 68,641-N.S.

CONTRACT NO. 8573H AMENDMENT: ALBANY UNIFIED SCHOOL DISTRICT FOR SERVICES TO ASIAN PACIFIC ISLANDER, LATINO, AND AFRICAN AMERICAN YOUTH, ADULTS AND OLDER ADULTS

WHEREAS, the City's Department of Health, Housing & Community Services, Mental Health Division, currently receives Mental Health Services Act Prevention and Early Intervention funds on an annual basis to provide services and supports to children, youth, transition age youth, adults, and older adults; and

WHEREAS, the Mental Health Division works in partnership with community-based agencies and school districts in the provision of such services and supports; and

WHEREAS, pursuant to the City of Berkeley's Mental Health Services Act State approved Prevention and Early Intervention Plan, funds are to be allocated to support the successful implementation of trauma supports for underserved populations; and

WHEREAS, in April 2010, bid Specification No. 10-10508-C was issued for proposals for support services targeting trauma exposed individuals and/or those in need of coping strategies for stress related issues in the Asian/Pacific Islander and Latino communities; and Albany Unified School District was determined to be the best responsible bidder; and

WHEREAS, on February 15, 2011 by Resolution No. 65,173-N.S., City Council authorized Contract No. 8573 with Albany Unified School District to provide targeted psycho-educational services to Asian Pacific Islander and Latino high school aged youth, adults and older adults in an amount not to exceed \$53,040 for the period February 16, 2011 through June 30, 2011; and

WHEREAS, on June 28, 2011 by Resolution No. 65,349-N.S., City Council authorized amendment to Contract No. 8573A with Albany Unified School District to increase the amount by \$53,040 for a total contract amount not to exceed \$106,080, and to extend the term to June 30, 2012; and

WHEREAS, on June 12, 2012 by Resolution No. 65,763-N.S., City Council authorized an amendment to Contract No. 8573B with Albany Unified School District to provide services and supports to African American high school aged youth in addition to the services and supports currently provided through this contract to Asian Pacific Islander and Latino high school aged youth, adults and older adults, and to increase the amount by \$53,040 for a total contract amount not to exceed \$159,120 and to extend the term to June 30, 2013; and

WHEREAS, on May 7, 2013 by Resolution No. 66,109-N.S., City Council authorized an amendment to Contract No. 8573C with Albany Unified School District to increase the

amount by \$53,040 for a total contract amount not to exceed \$212,160, and to extend the term to June 30, 2014; and

WHEREAS, on June 24, 2014 by Resolution No. 66,672 -N.S., City Council authorized an amendment to Contract No. 8573D with Albany Unified School District to increase the amount by \$53,040 for a total contract amount not to exceed \$265,200, and to extend the term to June 30, 2015; and

WHEREAS, on June 30, 2015 by Resolution No. 67,117 -N.S., City Council authorized an amendment to Contract No. 8573E with Albany Unified School District to increase the amount by \$53,040 for a total contract amount not to exceed \$318,240, and to extend the term to June 30, 2016; and

WHEREAS, on June 28, 2016 by Resolution No. 67,556 -N.S., City Council authorized an amendment to Contract No. 8573F with Albany Unified School District to increase the amount by \$55,692 for a total contract amount not to exceed \$373,932, and to extend the term to June 30, 2017; and

WHEREAS, on July 25, 2017 by Resolution No. 68,101 -N.S., City Council authorized an amendment to Contract No. 8573G with Albany Unified School District to increase the amount by \$64,192 for a total contract amount not to exceed \$438,124, and to extend the term to June 30, 2018; and

WHEREAS, funds are available in the FY19 budget in the Mental Health Services Act Fund, budget code 063-4412-440.35-10, and the contract has been entered into the citywide contracts database and assigned CMS No. IIUR3; and

WHEREAS City Council action is required to authorize advances for select community agencies receiving funds in FY2019. The advances are to be equivalent to 25% of the agency's allocation.

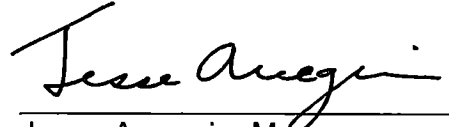
NOW THEREFORE, BE IT RESOLVED by the Council of the City of Berkeley that the City Manager is hereby authorized to execute an amendment to Contract No. 8573H with Albany Unified School District to provide Psycho-educational trauma support groups for high school youth, adults, and older adults from the Asian Pacific Islander, Latino, and African-American communities, to increase the amount by \$64,192 for a total contract amount not to exceed \$502,316, to provide an advance for FY19 funds and to extend the term to June 30, 2019. A record signature copy of said contract and any amendments to be on file in the Office of the City Clerk.

The foregoing Resolution was adopted by the Berkeley City Council on October 30, 2018 by the following vote:

Ayes: Bartlett, Davila, Droste, Hahn, Harrison, Maio, Wengraf, Worthington and Arreguin.

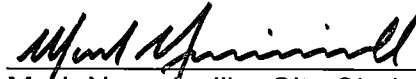
Noes: None.

Absent: None.



Jesse Arreguin, Mayor

Attest:



Mark Numainville, City Clerk

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

ITEM: **MEMORANDUM OF UNDERSTANDING:
CONTRA COSTA COUNTY OFFICE OF EDUCATION
REGIONAL OCCUPATIONAL AND CAREER TECHNICAL
EDUCATION**

PREPARED BY: **CARRIE NERHEIM , DIRECTOR, STUDENT SERVICES**

TYPE OF ITEM: **CONSENT**

PURPOSE: For the Board of Education to approve the Memorandum of Understanding with Contra Costa County Office of Education (CCCOE) Regional Occupational (ROP) and Career Technical Education (CTE).

BACKGROUND INFORMATION: Albany Unified School District (AUSD) and Contra Contra County of Education recognize the educational value of Regional Occupational Program and Career Technical Education course work. Changes in the education funding brought about a shift in the method of financing ROP and CTE programs. This Memorandum of Understanding outlines the shared responsibility between the Contra Contra County Superintendent of Schools and the Albany Unified School District. The renewal of this Memorandum of Understanding is for the 2018-2019 school year.

DETAILS: AUSD shall select and assign the teachers who will instruct the ROP and CTE Programs. AUSD will supervise the instructor. The CCCOE and AUSD agree to work together to ensure the quality and credentials of all assigned ROP/CTE teachers.

FINANCIAL INFORMATION: Contra Costa County of Education agrees to pay Albany Unified School District \$279,402.31 for the direct costs. Payment will be made in two installments with 50 percent paid in January and 50 percent paid in June for instructors' salary, fringe, benefits, substitutes, and other expenses for the operation of the ROP and CTE program.

STRATEGIC OBJECTIVES ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: MEMORANDUM OF UNDERSTANDING: CONTRA COSTA COUNTY EDUCATION REGIONAL OCCUPATION AND CAREER TECHNICAL EDUCATION PROGRAM

MEMORANDUM OF UNDERSTANDING

Contra Costa County Office of Education Regional Occupational/Career Technical Education Program

Introduction:

The parties to this agreement recognize the educational value of Regional Occupational Program and Career Technical Education course work. Changes in the education funding model brought about a shift in the method of financing ROP/CTE programs. The Career Technical Education Incentive Grant has allowed the CCCOE to temporarily suspend the transitional funding model that was in place under the Local Control Funding Formula. This memorandum outlines the shared responsibility between the Contra Costa County Superintendent of Schools (CCCOE) and the Albany Unified School District (District).

The term of this contract is the District 2018-19 school year, unless sooner terminated as provided herein.

Responsibilities:

1. The District shall select and assign the teachers who will instruct the ROP/CTE class(es). The District will supervise the instructor. The CCCOE and the District agree to work together to ensure the quality and credentials of all assigned ROP/CTE teachers.
2. The CCCOE agrees to pay the District \$279,402.31 for the direct costs. Payment will be made in two installments with 50 percent paid in January and 50 percent paid in June for instructor's salary, fringe benefits, substitutes, and other expenses for the operation of the ROP/CTE program. The District agrees to use these funds along with whatever District contribution may be necessary to provide for the ROP/CTE classes identified in Appendix A: Program Schedule. Additionally, all funds must be expended in accordance with the requirements of the California Career Technical Education Incentive Grant (CTEIG) which are outlined in the CTEIG Memorandum of Understanding.
3. Any equipment paid for by the CCCOE and provided to District for use in the ROP/CTE classes shall remain the property of the CCCOE. In the 2018-19 fiscal year, the CCCOE agrees to provide all required ROP/CTE supplies and equipment as it has historically.
4. The District shall:
 - a. Provide the teacher and students with a safe work environment.
 - b. Will replace lost or stolen equipment at the depreciated value. If the equipment is leased, the lessor will replace the equipment as stated in a lease contract. This provision will apply only when District approved the placement of said equipment.
 - c. Operate the class in accordance with policies and procedures in accordance with state and federal laws and sound educational practice.
5. The CCCOE shall:
 - a. Provide in-service training to District ROP/CTE teachers on addressing CCCOE policies, Education Code and Title V, California Code of Regulations guidelines governing ROP/CTE programs.
6. Indemnification:

These signatures attest to the parties' agreement hereto:

Contra Costa County Superintendent of Schools

Albany Unified School District

Bill Clark, Associate Superintendent

Date

Authorized Signature

Date

Recommended by: _____

Title

Janet Haun, Director
Student Programs

Lynn Mackey, Deputy Superintendent

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

ITEM: ALBANY AQUATIC CENTER UPDATE

PREPARED BY: JACKIE KIM, CHIEF BUSINESS OFFICIAL

TYPE OF ITEM: STAFF REPORT

PURPOSE: For the Board of Education to receive the staff report on the Albany Aquatic Center.

BACKGROUND INFORMATION: The Albany Aquatic Center first opened in February 2012 funded by Measure E, a voter-approved General Obligation bond passed in 2008. The mission of the Albany Aquatic Center is to promote healthy lifestyle development through the knowledge of swimming and water fitness principles. The Albany Aquatic Center provides access to many types of water fun and fitness such as Lap Swimming, Open Exercise, Family/Recreational Swimming, Water Exercise Classes, and Swim Lessons/Camps. The goal of the Albany Aquatic Center is to provide a safe environment of fun and fitness opportunities for Albany Unified School District students and the entire community.

DETAILS: The Board asked staff to provide an update on the Albany Aquatic Center. Amanda Mendieta, Director of Albany Aquatic Center, will be presenting updated information on programs offered to the public.

FINANCIAL INFORMATION: The Albany Aquatic Center's goal is to be self-sustaining by balancing revenue with expenditures. There is no cost to the District's general fund as long as the Albany Aquatic Center generates more revenue than expenditures.

STRATEGIC OBJECTIVES ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and*

communicate about decisions that guide the sites and district.

RECOMMENDATION: The Board of Education to receive the Staff Report on the Albany Aquatic Center.

ALBANY AQUATIC CENTER SPOTLIGHT 12/11/2018

AMANDA MENDIETA

Aquatics Director and Facility Use Coordinator

PTI



MAKING WAVES



AHS WOMEN'S WATER POLO



AAM



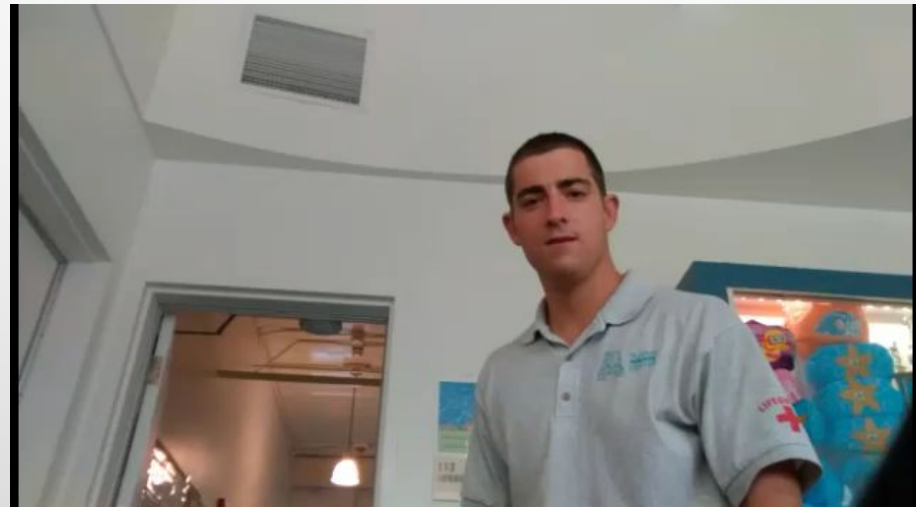
AAA



SWIM SCHOOL RE-VAMP

- COMMUNITY BASED SWIM SCHOOL
 - WE WANT YOUR OPINIONS!
 - WE ARE CALLING OUT ALL OF THE COMMUNITY TO ATTEND MEETINGS TO TELL US WHAT YOU WANT FROM OUR SWIM SCHOOL
 - WHAT DO YOU LIKE ABOUT THE CURRENT PROGRAM
 - IS THERE ANYTHING THAT OTHER PROGRAMS ARE DOING THAT YOU WISH WE WERE DOING
 - IS THERE ANYTHING THAT JUST ISN'T WORKING?

AAC STAFF



OPTION - OV SWIM

- AAC CAN OFFER OV ELEMENTARY STUDENTS LEARN TO SWIM
- DURING THE TRANSITION PERIOD AAC CAN OFFER 1 HOUR 1 TIME A WEEK TO STUDENTS IN THE INDOOR POOL.
- AAC WOULD NEED VOLUNTEERS TO HELP DURING LESSONS. ACC WILL TRAIN THEM. INSTRUCTOR WILL WORK WITH VOLUNTEERS EACH CLASS.

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

ITEM: PLAN FOR TEMPORARY HOUSING FOR ELEMENTARY STUDENTS

PREPARED BY: VAL WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: REVIEW AND ACTION

PURPOSE:

For the Board of Education to discuss and take action on the Plan for Temporary Housing for Elementary Students.

BACKGROUND INFORMATION:

The Albany Middle School Annex is scheduled to be completed on January 31, 2019. The Albany High School New Addition is currently two to three months delayed with a projected completion date of December 2019. The Ocean View construction is projected to begin in January, 2020.

DETAILS:

Ocean View Elementary School students will need to be temporarily housed on a campus during construction. It is a goal to keep Albany students in Albany schools during the term of construction and until students can return to Ocean View. There is also a need to ensure that Measure B & E school bond funds are allocated so that the AMS Annex, AHS New Addition, Ocean View Elementary, and Marin Elementary school construction projects are successfully completed. In order to meet these objectives, the Superintendent, after collaboration with site and district administrators, created a plan to keep Ocean View students in Albany schools.

The plan, rationale, and other options that were explored were presented at the October 23, 2018 School Board meeting. On November 15, 2018, a Board of Education Work Study session was held so that the School Board could discuss the plan for temporary housing of elementary students and to receive feedback from the community. At the November 27, 2018 School Board meeting, the Board of Education continued their discussion on the plan to provide temporary housing for elementary students. Several members of the AUSD staff and community also provided input at this meeting.

The School Board asked Staff to consider options for temporary housing for students that allows AMS the ability to use a portion of the AMS Annex and to consider placing at least three grade levels on the Ocean View campus during construction. The principals from Ocean View, Marin, Cornell, AMS, AHS, and the ACC Director all met, and the attached plan is presented to the Board of Education by this team.

FINANCIAL INFORMATION: See attached document on the cost of the plan.

STRATEGIC OBJECTIVES ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.e.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



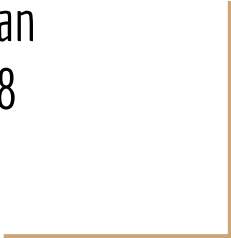
Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

<p>RECOMMENDATION: For the Board of Education to discuss and take action on the Plan for Temporary Housing for Elementary Students.</p>
--



Elementary Temporary Housing Solution

AUSD Principals' Plan
December 11, 2018



Important Considerations

- 1st -5th grade levels should be kept intact and on the same physical site.
- Kinder will be at OV and MA and be a part of that community for that year.
- Delays result in increased costs for construction projects that depend on completing a preceding project.
 - In order to ensure resources for Marin reconstruction, we should move OV students as soon as possible.
- All sites' needs are being taken into account.
- TK & Kinder schedule includes an AUSD space for childcare.

AUSD Principal's Solution - 2019-2020 School Year

Students	Location
Grades 3, 4, 5	OV portables & remaining facilities
Grades 1, 2	AMS Annex
Kindergarten Transitional Kindergarten	Cornell/Marin - AM/PM ACC - AM/PM

AUSD Principal's Solution - 2020-2021 School Year

Students	Location
Grades 3, 4, 5	OV portables & remaining facilities
Grades 1, 2	AMS Annex
Kindergarten continue TK continue	Cornell/Marin AM/PM ACC AM/PM
AHS	Used for support/infrastructure/aftercare

AUSD Principal's Solution - 2021-2022 School Year

- Ocean View K-5 moves into reconstructed facility
- Marin begins construction
- AHS wing access will help support programs and services for students at Marin
- Increased access for AMS Annex space

AUSD Principal's Solution - Rationale

- OV split between 2 sites only
- Gives AMS some partial relief from overcrowding
- Can begin construction right away
- Childcare services are maintained

Early Bird/Late Bird Kindergarten Alternative

We do not recommend this alternative

Students	Location
3 grades	OV
1 or 2 grades	AMS Annex
Possible 2 grades	AHS New Construction
AHS	Used for support/infrastructure/aftercare
Nobody	Cornell/Marin

Postpone construction for one year = Construction begins 2020-2021

- Because we would need to wait for high school construction being done to have enough space
- This delay may mean starting the bidding process over again and a large cost increase
- We do NOT recommend this alternative

(Attachment A)
District's Cost Analysis for Temporary Housing
12.11.2018

	Purchase	3 year Lease	Difference
Grades 1-2 to AMS	N/A	N/A	
Grades 3,4,5 at OV (one grade in current 5th grade wing & one grade in rooms 30,31,40,41)	N/A	N/A	
Add 7 Portables (one grade level and support services) <ul style="list-style-type: none"> - Includes construction cost and project cost (DSA fees, inspector costs, etc.) 	\$1,804,292	\$437,404	\$1,366,888
Additional Costs <ul style="list-style-type: none"> - Site demo/site prep - Site improvements, striping, play areas, fencing - Electrical runs, sewer runs, water connection - Fire alarm - Interior modifications - Construction 	\$1,797,606	\$1,797,606	\$0.00
Total Cost:	\$3,601,897	\$2,235,010	\$1,366,888

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

ITEM: 2018-2019 1ST INTERIM FINANCIAL REPORT

PREPARED BY: JACKIE KIM, CHIEF BUSINESS OFFICIAL

TYPE OF ITEM: REVIEW AND ACTION

PURPOSE: To review the current financial status of the District and approve the positive certification for the 2018-2019 1st Interim Report.

BACKGROUND INFORMATION: The 1st Interim Financial Report is the first of two interim budget reports required by AB 1200, which was passed into law in 1991, and became effective on January 1, 1992. AB 1200 was enacted to establish a process of fiscal monitoring to ensure fiscal solvency for school districts and county offices. Districts are required by Education Code 42130 to submit a report on their financial status as of October 31 and January 31. The purpose of the report is to determine an appropriate certification to the State of California regarding the District's ability to meet its financial obligations for the current and two subsequent fiscal years. The Alameda County Office of Education is responsible for reviewing the report and the District's positive certification.

DETAILS: The 1st Interim Report updates the current budget year based on: enrollment and staffing needs; step and column salary adjustments; health and welfare open enrollment and premium adjustments; and any revenue projections adjusted due to the State budget adoption occurring after the District budget adoption. Due to the timing of the Governor's Budget being released in January, the focus of the 1st Interim Report is to update the current year budget. The 2nd Interim Report will be presented in March and will officially incorporate any assumption changes from the Governor's Budget Proposal.

Interim reports require a multiyear financial projection of the district's general fund. Please note that this 1st Interim Report includes proposed \$2.5 million on-going expenditure reductions in 2019-2020 (Exhibit A).

The full report is attached and is available on the District's website.

KEY QUESTIONS/ANSWERS:

1. What are the possible types of certifications for the budget?
 - a. A **Positive Certification** means the District **WILL** be able to meet all of its financial obligations for the current and two subsequent years.
 - b. A **Qualified Certification** means the District **MAY NOT** be able to meet all of its financial obligations for the current and two subsequent years.
 - i. May result in additional oversight from the County Office of Education
 - c. A **Negative Certification** means the District **WILL NOT** be able to meet all of its financial obligations for the current and two subsequent years.
 - i. Additional measures from the County Office of Education and State may be required to ensure fiscal solvency and fiscal stability.

FINANCIAL INFORMATION: Combined General Fund

	2018-19 Proposed Budget	2019-20 Projected Budget	2020-21 Projected Budget	2021-22 Projected Budget	2022-23 Projected Budget
Revenues					
LCFF Revenue	31,564,183	32,471,026	33,027,455	34,097,522	35,059,073
Federal Revenue	977,014	912,076	912,076	912,076	912,076
State Revenue	5,905,056	5,253,003	5,253,003	5,253,003	5,253,003
Local Revenue	8,116,824	7,530,431	7,530,431	7,530,431	7,530,431
Total Revenues	46,563,077	46,166,536	46,722,965	47,793,032	48,754,583
Expenditures					
Certificated Salaries	21,418,543	20,183,972	20,587,651	20,999,404	21,419,392
Classified Salaries	5,945,725	5,769,807	5,873,663	5,979,389	6,087,018
Benefits	15,175,007	15,394,374	16,308,444	16,859,727	17,414,402
Books and Supplies	1,658,762	1,017,252	1,017,252	1,017,252	1,017,252
Services & Oper. Exp	4,192,434	3,981,449	4,033,449	4,061,449	4,113,449
Capital Outlay	561,089	130,254	90,254	50,254	50,254
Other Outgo	53,148	53,148	53,148	53,148	53,148
Indirect Costs	(186,160)	(186,160)	(186,160)	(186,160)	(186,160)
Total Expenditures	48,818,548	46,344,096	47,777,701	48,834,463	49,968,755
Other Sources/Uses					
Transfers In *	579,000	80,000	40,000	-	-
Transfers Out	(124,150)	(124,150)	(124,150)	(124,150)	(124,150)
Net Increase (Decrease)	(1,800,621)	(221,710)	(1,138,886)	(1,165,581)	(1,338,322)
Beginning Balance	7,960,990	6,160,369	5,938,659	4,799,773	3,634,192
Restricted	476,025	441,869	407,713	373,557	339,401
Assigned	3,742,284	3,554,730	2,450,000	1,310,000	-
Unassigned - 3%	1,468,300	1,394,100	1,437,100	1,480,000	1,513,000
Unassigned - Other	473,760	547,960	504,960	470,635	443,469
Fund Balance	6,160,369	5,938,659	4,799,773	3,634,192	2,295,870

Reserve %	11.61%	11.83%	9.17%	6.66%	3.91%
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* Board approved to release \$524,000 from Special Reserve Fund to assist with unrestricted general fund for 2018-19.

STRATEGIC GOALS ADDRESSED: This Board Item addresses



Objective #1: Assess and Increase Academic Success.

Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.



Objective #2: Support the Whole Child.

Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.



Objective #3: Communicate and Lead Together.

Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.

RECOMMENDATION: To review the current financial status of the District and approve the positive certification for the 2018-2019 1st Interim Report.

Proposed Budget Reduction Plan to Achieve \$2.5m in Budget Adjustments

I. PERSONNEL ADMINISTRATION [\$730,000]

A. Administration - Central Office: \$550,000

1. Combine Special Education and Student Services departments [Elimination of one Director position] Reconfiguration of duties. [Savings of \$210,000] *Includes promotion of Director of CI&A to Asst. Supt. of Ed. Services with **no salary increase**.*
2. Elimination of Behavior Specialist position. [Savings of \$103,000]
3. Elimination of 1 FTE IT Support [Savings of \$168,000]
4. Eliminate 1 district office clerical position [Savings of \$69,000]

B. Administration - Site [Total Reductions = \$180,000]

1. Elimination of one site administrator position at AHS

II. PERSONNEL - CERTIFICATED [Total Reductions = [\$1,355,000]

A. Increase class size elementary (with combo classes) = 6 FTE = \$450,000

1. K @ 25:1
2. 1-5 @ (Contractual limits)

B. Maximize AHS classes to contractual limits up a total of 2.6 FTE = \$195,000

1. 1 FTE reduction would not impact course or program offerings.
2. Additional 1.6 FTE reduction will impact some program/service offerings.

C. AMS Reduce to a 6 period day = 5 FTE = \$375,000

D. Counselor - Reduce by 1 FTE (AHS) = \$105,000

E. Reduce mental health coordinator by .5 FTE = \$ 70,000

F. Reduce 2 FTE Sp. Ed. teachers (district-wide) *Dependent on student needs in 2019-2020* - \$160,000

III. PERSONNEL - CLASSIFIED = [\$73,000]

A. Library Techs 2.5FTE (\$115,000) .65 FTE is district funded by parcel tax = Rest is paid by SchoolCARE = \$79,000] Savings = \$36,000.

B. 1 Clerical = \$37,000

IV. NON-PERSONNEL RELATED REDUCTIONS: [\$346,275]

A. Phase out Teacher MacBooks and Phase in Chromebooks = \$40,000

B. Materials & Supplies: \$106,275

1. Eliminate Food for district-wide meetings = \$14,000
2. Materials & Supplies: Reduce site budget = \$61,725
3. 4 year student chromebook refresh = Save: \$30,000
4. Physical Fitness Testing (go paperless) = \$550

C. Professional Development/Workshops/Materials/supplies = \$200,000

D. Travel & Conferences: Eliminate conferences that are non-essential for all AUSD staff.

** Business Services plans to reach out to vendors to obtain the best price for materials and supplies.*

TOTAL PLANNED REDUCTIONS: \$2,504,275

With the \$2,504,275 planned reductions, *the projected % reserves are:*

- 2018/19 = 11.61%
- 2019/20 = 11.83%
- 2020/21 = 9.17%
- 2021/22 = 6.66%
- 2022/23 = 3.91%

With a \$2m plan reductions, *the projected % reserves are:*

- 2018/19 = 11.61%
- 2019/20 = 10.64%
- 2020/21 = 7.01%
- 2021/22 = 3.56%
- 2022/23 = **-.09%**

With a \$1.5m plan reductions, *the projected % reserves are:*

- 2018/19 = 11.61%
- 2019/20 = 9.47%
- 2020/21 = 4.89%
- 2021/22 = **.52%**
- 2022/23 = **-4.0%**

Any potential budget adjustments that require bargaining with ATA, CSEA, SEIU must be negotiated.

Priority of Reinstatement to Consider: The Superintendent recommends that priority of reinstatement of items that are reduced or eliminated be further discussed through the Budget Advisory Committee process. The Superintendent recommends that the Board consider the following priorities:

- 7 period day at AMS
- Electives
- Professional development
- Services
- Class size
- Administrative Support
- Materials & Supplies

Revenue Generating Ideas:

- Early Retirement Incentive Program: *In progress*
- Parcel Tax
- The district will work toward increasing student enrollment via inter-district transfers.
- The district will work toward increase the rental of facilities.
- The district will continue working with our AUSD fundraising groups to explore combined efforts to raise money
- The district will explore partnership funding opportunities with companies and organizations

ALBANY UNIFIED SCHOOL DISTRICT



2018-2019 1st Interim Financial Report Executive Summary

**Board Meeting
December 11, 2018**

Albany Unified School District

Mission Statement & Strategic Plan

MISSION STATEMENT

The mission of AUSD is to provide excellence in public education, empowering all to achieve their fullest potential as productive citizens. AUSD is committed to creating comprehensive learning opportunities in a safe, supportive, and collaborative environment, addressing the individual needs of each student.

Board Approved on April 21, 2011

STRATEGIC PLAN



Objective One

– ASSESS AND INCREASE ACADEMIC SUCCESS

“We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment and academic growth so that all students will achieve their fullest potential.”



Objective Two

– SUPPORT THE WHOLE CHILD

“We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.”



Objective Three

– COMMUNICATE AND LEAD TOGETHER

“All stakeholders will collaborate and communicate about decisions that guide the sites and district.”

First Interim Financial Report Overview

A school district operates during the fiscal year of July 1 to June 30. In January, the District begins its planning for the following year's budget based upon the State's January Budget Proposal, enrollment projections, and facility constraints.

During the months of May and June each year, the District finalizes its budget for the coming year. In order to project the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to determine the final budget for the next year. Two major determinates in the District's proposed budget are stakeholder engagement from the Local Control Accountability Plan process and the Governor's Revised Budget Proposal in May.

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. If the assumptions change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

The 1st Interim Report updates the current budget year based on: enrollment and staffing needs; step and column salary adjustments; health and welfare open enrollment and premium adjustments; and any revenue projections adjusted due to the State budget adoption occurring after the District budget adoption. Due to the timing of the Governor's Budget being released in January, the focus of the 1st Interim Report is to update the current year budget.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates in revenues driven by attendance, and updates any adjustments on Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

The Unaudited Actuals Report provides pre-audited financial numbers for the fiscal year that just past. This report is not yet audited by an external auditor, which is why it is called an unaudited report. The external auditor reviews this report and conducts an audit of the financials to be reviewed and accepted by the Board in January, seven months after the fiscal year closure.

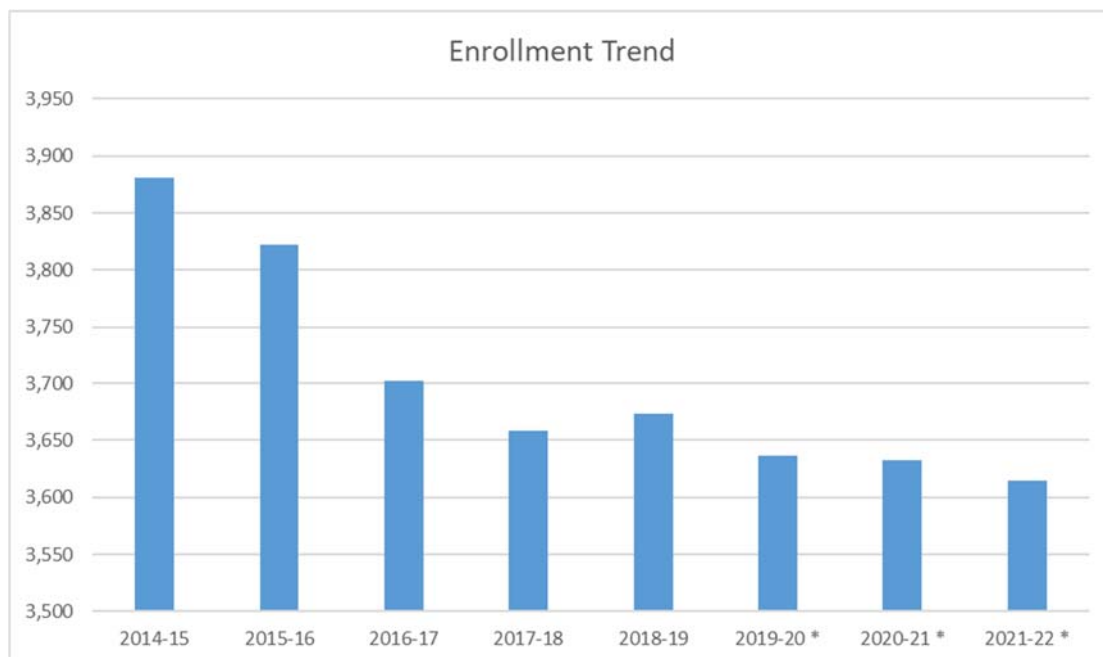
Enrollment and Attendance History and Projections

The most significant characteristic for determining District income is the calculation of the average number of students that are in school and in attendance on a daily basis. The State funds school districts based on the amount of students attending school each day, instead of the number of students actually enrolled in school each day. This average daily attendance or ADA is multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula income for the District. Funding is allocated based on the higher of the current year or prior year ADA.

ADA should not be confused with enrollment. The official annual enrollment count is taken in October for that school year and is used for staffing and facility needs.

The following is Albany Unified School District history and current projections* on attendance and enrollment:

	Enrollment Projection (Budget Adoption)		Enrollment Projection (1st Interim)		Attendance	
2014-15	3,881		3,881		3,758	
2015-16	3,822		3,822		3,713	
2016-17	3,702		3,702		3,622	
2017-18	3,658		3,658		3,543	
2018-19	3,646	*	3,673		3,557	*
2019-20	3,595	*	3,636	*	3,523	*
2020-21	3,581	*	3,632	*	3,519	*
2021-22	3,549	*	3,615	*	3,502	*

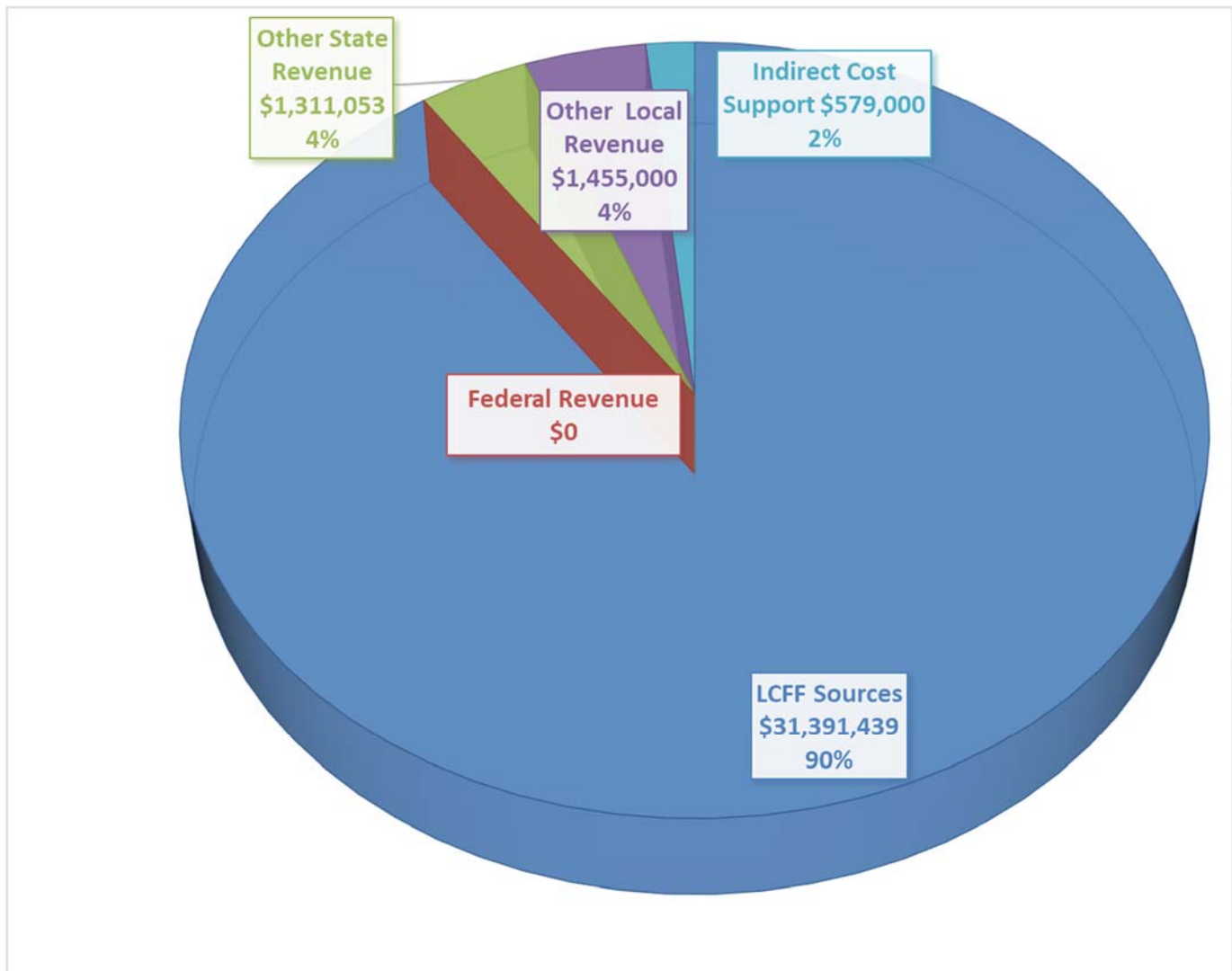


Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income. Currently, even a 1% change in attendance rates would be a \$300,000 change in the District's projected revenues. Therefore, District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenues are in line with the District's budgeted or revised projections. Since the year 2000, the Albany Unified School District has averaged a 97% attendance rate compared to enrollment.

Unrestricted General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

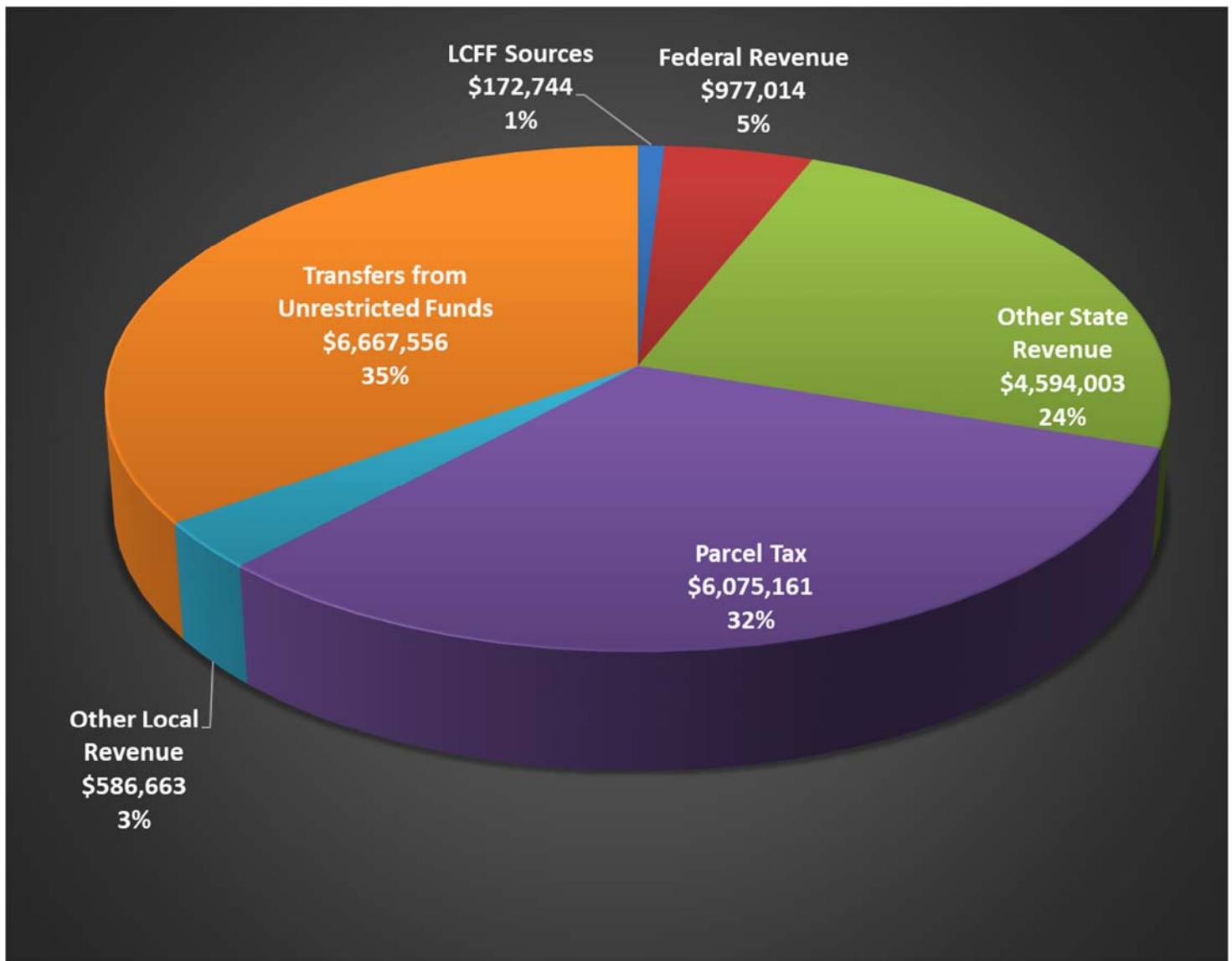
Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting.



Restricted General Fund Revenues

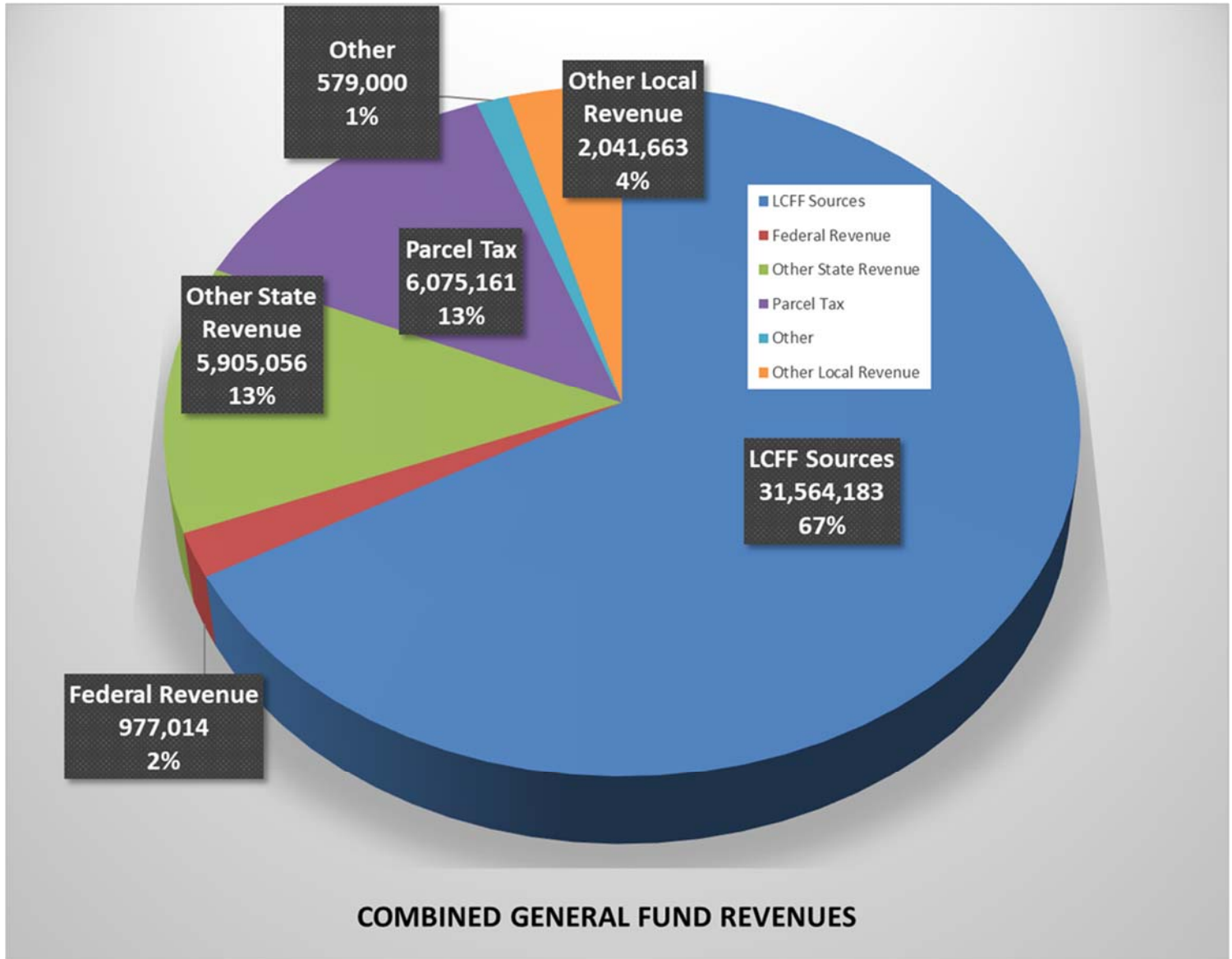
Restricted General Fund Revenues can only be expended for purposes determined by the grantor, such as, Special Education, Transportation, and Restricted Routine Maintenance. The two largest sources of revenues are State categorical income that must be spent for selected State-determined programs and two district parcel taxes which generate \$6,075,161 in revenue.

The largest categorical program is the approximately \$8.5 million Special Education program which is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs). This program only receives approximately 40% of the funds needed from Federal and State sources. The remainder has to be supported from the Unrestricted General Fund. Federal income is a small portion of the entire District income.



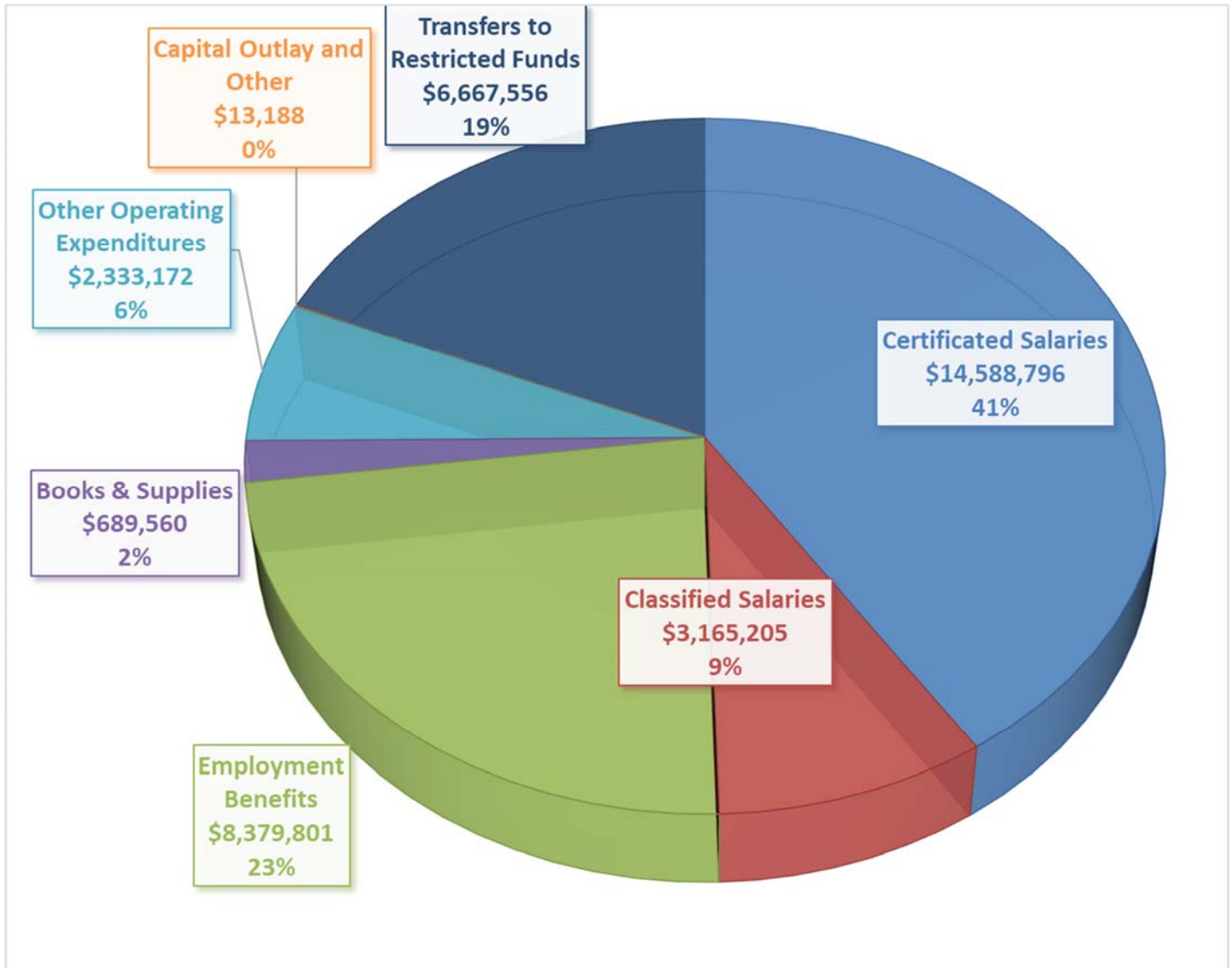
Combined General Fund Revenues

This is a pie chart of the Combined General Fund Revenues for the Albany Unified School District. As noted above: the existing parcel tax measures represent 13% of all the General Fund revenue received; just over 80% of General Fund revenue received is from the State; and Federal funds only represent 2% of total General Fund revenues.



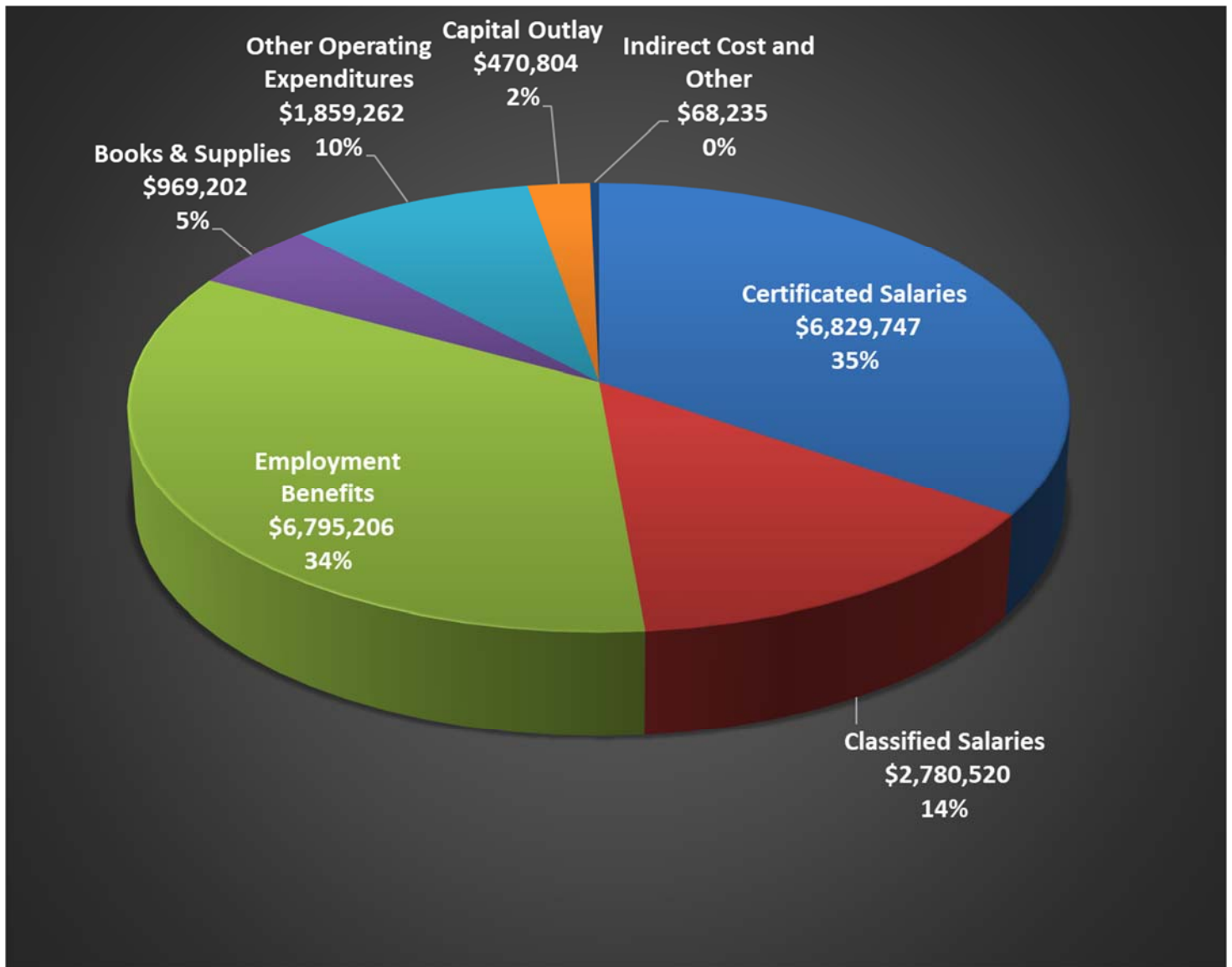
Unrestricted General Fund Expenditures

With education being a service-centered industry, people are required to carry out the needs and services of the District. The Unrestricted General Fund also notes the portion of funding transferred to the Restricted General Fund to cover mandated programs.



Restricted General Fund Expenditures

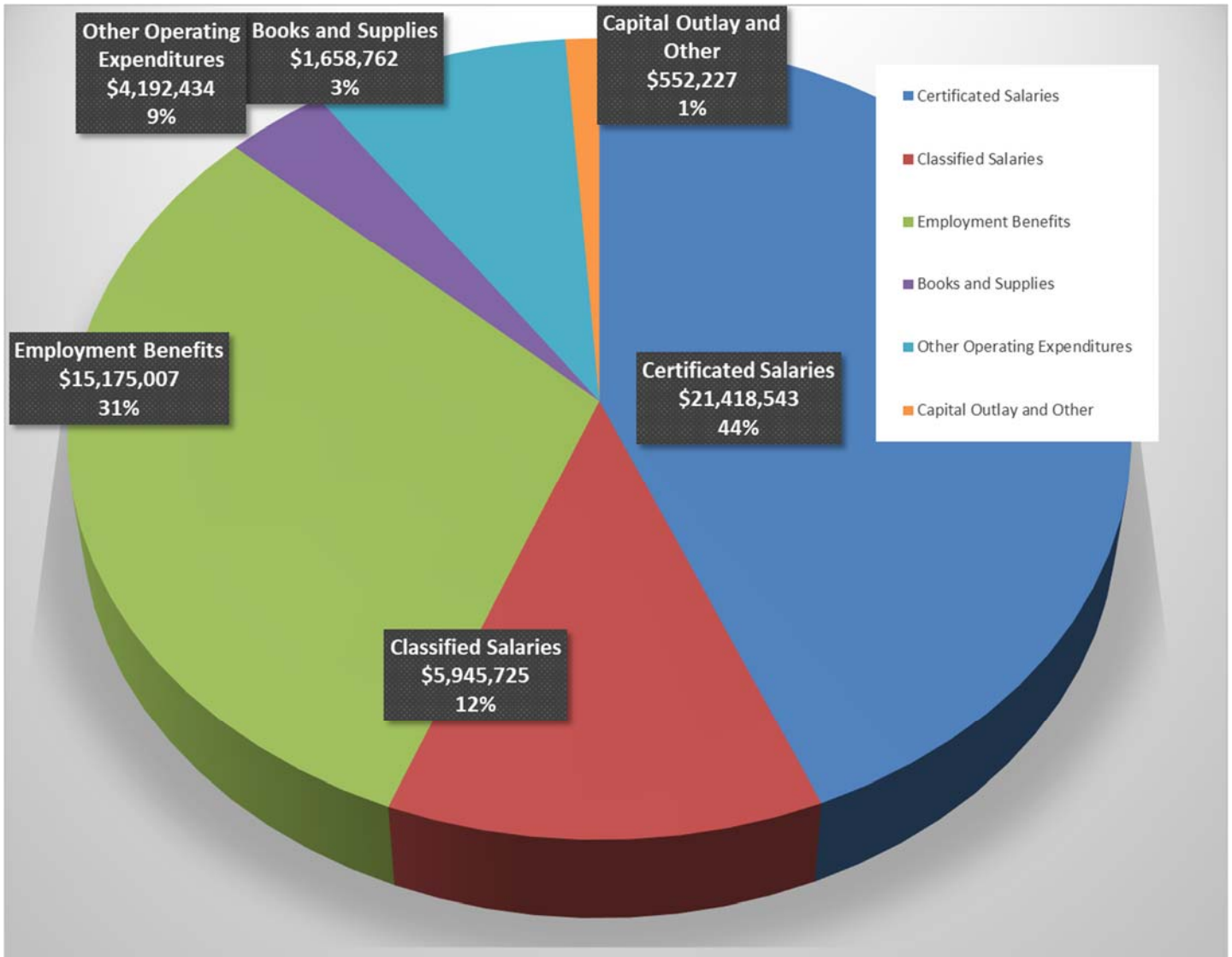
Unlike the Unrestricted General Fund, salaries and benefits make up 83% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.



Combined General Fund Expenditures

This is a pie chart of the Combined General Fund Expenditures for the Albany Unified School District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. It takes people to teach students, and in the Albany Unified School District, over 87% of the District's budgeted expenditures are for the salaries and benefits of District employees.

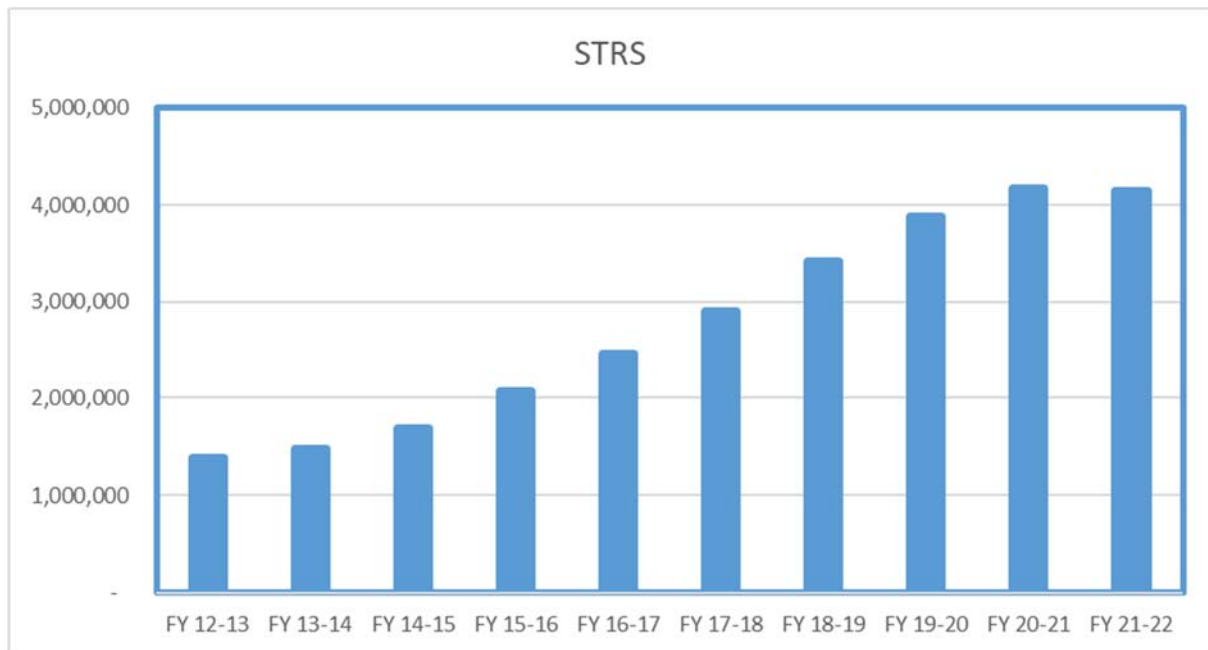
The employee benefits of the District represent an additional 31% of the total payroll cost in the budget for expenses for retirement, Medicare, unemployment, workers compensation, and health and welfare insurance costs for current and retired employees.



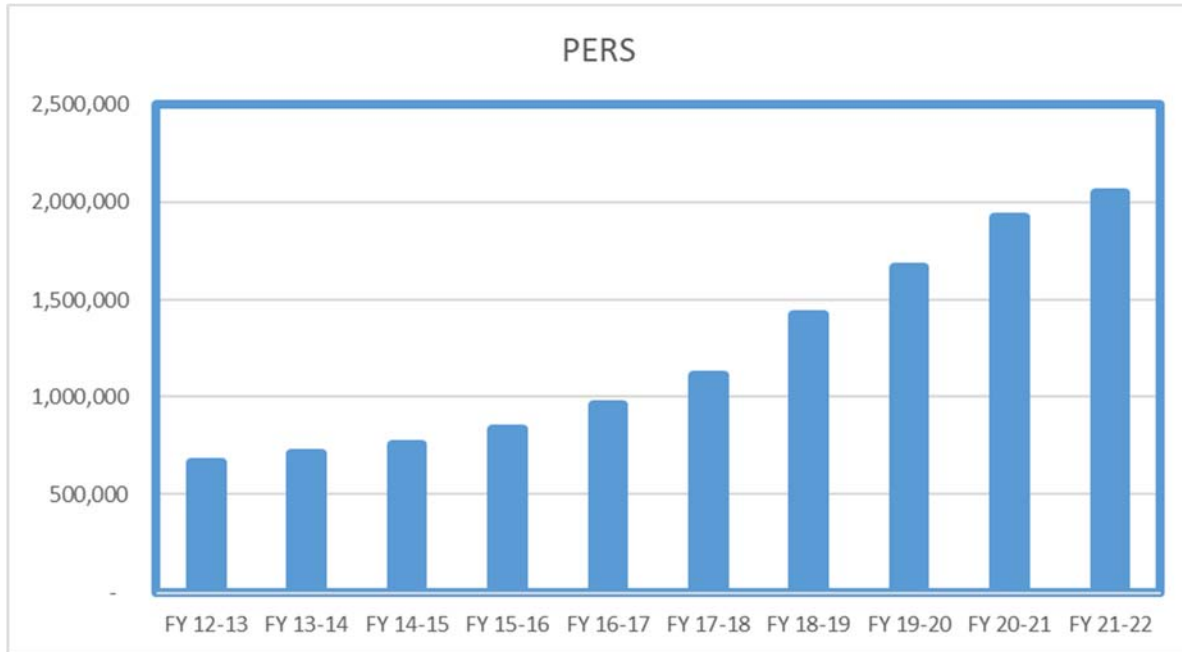
Multiyear Projections

	2017-18	2018-19	2019-20	2020-21
	Unaudited Actuals	1 st Interim Budget	Projected	Projected
Enrollment	3,658	3,673	3,636	3,632
Average Daily Attendance	3,543	3,557	3,523	3,519
Cost of Living Allowance (COLA)	1.56%	3.70%	2.57%	2.67%
Local Control Funding Formula (TK-3: Per Student)	\$8,379	\$8,699	\$8,951	\$9,191
(4-6: Per Student)	\$7,704	\$7,998	\$8,229	\$8,450
(7-8: Per Student)	\$7,933	\$8,235	\$8,473	\$8,700
(T9-12: Per Student)	\$9,432	\$9,791	\$10,074	\$10,344
LCFF – Unduplicated Count Percentage	27.57%	28.18%	29.83%	29.90%
Mandated Block Grant	K-8 \$30.34 9-12 \$58.25	K-8 \$31.16 9-12 \$59.83	K-8 \$31.96 9-12 \$61.37	K-8 \$32.81 9-12 \$63.01
Lottery – Unrestricted (Per ADA)	\$153	\$151	\$151	\$151
Lottery – Prop. 20 Instructional Materials (Per ADA)	\$55	\$53	\$53	\$53
STRS - State Teacher Retirement System	14.43%	16.28%	18.13%	19.10%
PERS - Public Employee Retirement System	15.53%	18.06%	20.70%	23.40%

STRS Multiyear



PERS Multiyear



Reserves

County Offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%.

Our board policy is to maintain a minimum 9% reserve in our multiyear projections. The reason for this policy is to protect the school district, staff, and students from the fluctuations in California's economy and funding levels from the State.

ALBANY UNIFIED SCHOOL DISTRICT
2018-19 First Interim Report
Multi-Year Financial Projection - General Fund

Description	2018-19 Proposed Budget			2019-20 Projected Budget			2020-21 Projected Budget			2021-22 Projected Budget			2022-23 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES															
General Purpose Revenue	31,391,439	172,744	31,564,183	32,298,282	172,744	32,471,026	32,854,711	172,744	33,027,455	33,924,778	172,744	34,097,522	34,886,329	172,744	35,059,073
Federal Revenue	-	977,014	977,014	-	912,076	912,076	-	912,076	912,076	-	912,076	912,076	-	912,076	912,076
State Revenue	1,311,053	4,594,003	5,905,056	659,000	4,594,003	5,253,003	659,000	4,594,003	5,253,003	659,000	4,594,003	5,253,003	659,000	4,594,003	5,253,003
Local Revenue	1,455,000	6,661,824	8,116,824	1,455,000	6,075,431	7,530,431	1,455,000	6,075,431	7,530,431	1,455,000	6,075,431	7,530,431	1,455,000	6,075,431	7,530,431
TOTAL REVENUES	34,157,492	12,405,585	46,563,077	34,412,282	11,754,254	46,166,536	34,968,711	11,754,254	46,722,965	36,038,778	11,754,254	47,793,032	37,000,329	11,754,254	48,754,583
EXPENDITURES															
Certificated Salaries	14,588,796	6,829,747	21,418,543	13,712,249	6,471,723	20,183,972	13,986,494	6,601,157	20,587,651	14,266,224	6,733,180	20,999,404	14,551,548	6,867,844	21,419,392
Classified Salaries	3,165,205	2,780,520	5,945,725	3,025,179	2,744,628	5,769,807	3,079,632	2,794,031	5,873,663	3,135,065	2,844,324	5,979,389	3,191,496	2,895,522	6,087,018
Benefits	8,379,801	6,795,206	15,175,007	8,450,524	6,943,850	15,394,374	9,013,921	7,294,523	16,308,444	9,343,050	7,516,677	16,859,727	9,676,030	7,738,372	17,414,402
Books and Supplies	689,560	969,202	1,658,762	343,285	673,967	1,017,252	343,285	673,967	1,017,252	343,285	673,967	1,017,252	343,285	673,967	1,017,252
Other Services & Oper. Exp	2,333,172	1,859,262	4,192,434	2,321,172	1,660,277	3,981,449	2,333,172	1,700,277	4,033,449	2,321,172	1,740,277	4,061,449	2,333,172	1,780,277	4,113,449
Capital Outlay	90,285	470,804	561,089	115,285	14,969	130,254	75,285	14,969	90,254	35,285	14,969	50,254	35,285	14,969	50,254
Other Outgo	29,441	23,707	53,148	29,441	23,707	53,148	29,441	23,707	53,148	29,441	23,707	53,148	29,441	23,707	53,148
Transfer of Indirect Costs	(230,688)	44,528	(186,160)	(224,723)	38,563	(186,160)	(224,723)	38,563	(186,160)	(224,723)	38,563	(186,160)	(224,723)	38,563	(186,160)
TOTAL EXPENDITURES	29,045,572	19,772,976	48,818,548	27,772,412	18,571,684	46,344,096	28,636,507	19,141,194	47,777,701	29,248,799	19,585,664	48,834,463	29,935,534	20,033,221	49,968,755
EXCESS / (DEFICIENCY)	5,111,920	(7,367,391)	(2,255,471)	6,639,870	(6,817,430)	(177,560)	6,332,204	(7,386,940)	(1,054,736)	6,789,979	(7,831,410)	(1,041,431)	7,064,795	(8,278,967)	(1,214,172)
OTHER SOURCES/USES															
Transfers In	579,000	-	579,000	80,000	-	80,000	40,000	-	40,000	-	-	-	-	-	-
Transfers Out	(124,150)	-	(124,150)	(124,150)	-	(124,150)	(124,150)	-	(124,150)	(124,150)	-	(124,150)	(124,150)	-	(124,150)
Contributions to Restricted	(6,667,556)	6,667,556	-	(6,783,274)	6,783,274	-	(7,352,784)	7,352,784	-	(7,797,254)	7,797,254	-	(8,244,811)	8,244,811	-
TOTAL OTHER SOURCES / USES	(6,212,706)	6,667,556	454,850	(6,827,424)	6,783,274	(44,150)	(7,436,934)	7,352,784	(84,150)	(7,921,404)	7,797,254	(124,150)	(8,368,961)	8,244,811	(124,150)
Net Increase (Decrease)	(1,100,786)	(699,835)	(1,800,621)	(187,554)	(34,156)	(221,710)	(1,104,730)	(34,156)	(1,138,886)	(1,131,425)	(34,156)	(1,165,581)	(1,304,166)	(34,156)	(1,338,322)
FUND BALANCE, RESERVES															
Beginning Balance	6,810,130	1,150,860	7,960,990	5,709,344	451,025	6,160,369	5,521,790	416,869	5,938,659	4,417,060	382,713	4,799,773	3,285,635	348,557	3,634,192
Estimated Ending Balance	5,709,344	451,025	6,160,369	5,521,790	416,869	5,938,659	4,417,060	382,713	4,799,773	3,285,635	348,557	3,634,192	1,981,469	314,401	2,295,870
Restricted/Nonspendable	25,000	451,025	476,025	25,000	416,869	441,869	25,000	382,713	407,713	25,000	348,557	373,557	25,000	314,401	339,401
Assigned	3,742,284	-	3,742,284	3,554,730	-	3,554,730	2,450,000	-	2,450,000	1,310,000	-	1,310,000	-	-	-
Unassigned - REU @ 3%	1,468,300	-	1,468,300	1,394,100	-	1,394,100	1,437,100	-	1,437,100	1,480,000	-	1,480,000	1,513,000	-	1,513,000
Unassigned - Other	473,760	-	473,760	547,960	-	547,960	504,960	-	504,960	470,635	-	470,635	443,469	-	443,469
Total - Est. Fund Balance	5,709,344	451,025	6,160,369	5,521,790	416,869	5,938,659	4,417,060	382,713	4,799,773	3,285,635	348,557	3,634,192	1,981,469	314,401	2,295,870

Fund Balance Reserve Percentage	11.61%	11.83%	9.17%	6.66%	3.91%
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Other Major Funds Monitored in First Interim

	SELPA		Cafeteria	
	Administrative	Child	Food	Deferred
	Unit	Development	Services	Maintenance
Description	Fund (10)	Fund (12)	Fund (13)	Fund (14)
REVENUES				
General Purpose Revenues:				
State Aid & EPA	-	-	-	-
Property Taxes & Misc. Local	-	-	-	-
Total General Purpose	-	-	-	-
Federal Revenues	4,567,248	225,612	295,000	-
Other State Revenues	12,578,266	740,144	15,000	-
Other Local Revenues	-	1,567,000	750,500	-
TOTAL - REVENUES	17,145,514	2,532,756	1,060,500	-
EXPENDITURES				
Certificated Salaries	-	385,452		-
Classified Salaries	-	957,715	521,619	-
Employee Benefits (All)	-	839,784	317,785	-
Books & Supplies	-	43,355	374,000	-
Other Operating Expenses (Services)	-	218,735	(150,000)	-
Capital Outlay	-	-	-	-
Other Outgo	17,145,514	-	-	-
Direct Support/Indirect Costs	-	129,268	56,892	-
TOTAL - EXPENDITURES	17,145,514	2,574,309	1,120,296	-
EXCESS (DEFICIENCY)	-	(41,553)	(59,796)	-
OTHER SOURCES/USES				
Transfers In (Out)	-	-	-	24,150
Net Other Sources (Uses)	-	-	-	-
TOTAL - OTHER SOURCES/USES	-	-	-	24,150
FUND BALANCE INCREASE (DECREASE)	-	(41,553)	(59,796)	24,150
Beginning Fund Balance	-	125,656	69,490	55,801
Ending Balance, June 30	-	84,103	9,694	79,951

SELPA PASS-THROUGH FUND 10

This fund accounts for the pass-through revenues and disbursements for the purpose of operating the North Region Special Education Local Plan Area (SELPA) Administrative Unit to the neighboring school districts of Alameda, Albany, Berkeley, Emery, and Piedmont Unified School Districts.

CHILD DEVELOPMENT FUND 12

This fund accounts for revenues and disbursements for the purpose of operating the Albany Children's Center which includes the preschool and after school programs.

CHILD NUTRITION SERVICES FUND 13

This fund accounts for revenues and disbursements for the purpose of operating the District Cafeteria Program.

DEFERRED MAINTENANCE FUND 14

This fund accounts for Deferred Maintenance financial activity.

	Special Reserve Fund (17)	Building Fund (21)	Capital Facilities Fund (25)	Bond Interest & Redemption Fund (51)
Description				
REVENUES				
General Purpose Revenues:				
State Aid & EPA	-	-	-	-
Property Taxes & Misc. Local	-	-	-	-
Total General Purpose	-	-	-	-
Federal Revenues	-	-	-	-
Other State Revenues	-	-	-	46,300
Other Local Revenues	500	100,000	20,000	5,075,200
TOTAL - REVENUES	500	100,000	20,000	5,121,500
EXPENDITURES				
Certificated Salaries	-	-	-	-
Classified Salaries	-	-	-	-
Employee Benefits (All)	-	-	-	-
Books & Supplies	-	-	-	-
Other Operating Expenses (Services)	-	560,905	120,000	-
Capital Outlay	-	21,054,728	-	-
Other Outgo	-	-	-	5,121,500
Direct Support/Indirect Costs	-	-	-	-
TOTAL - EXPENDITURES	-	21,615,633	120,000	5,121,500
EXCESS (DEFICIENCY)	500	(21,515,633)	(100,000)	-
OTHER SOURCES/USES				
Transfers In (Out)	(579,000)	-	100,000	-
Net Other Sources (Uses)	-	35,319,750	-	2,714,266
TOTAL - OTHER SOURCES/USES	(579,000)	35,319,750	100,000	2,714,266
FUND BALANCE INCREASE (DECREASE)	(578,500)	13,804,117	-	2,714,266
Beginning Fund Balance	773,622	27,259,849	5,956	6,830,248
Ending Balance, June 30	195,122	41,063,966	5,956	9,544,514

SPECIAL RESERVE FUND 17

This fund may be used as a special reserve fund, unrelated to facilities. Currently, these funds are for Career-Technical Education programs.

BUILDING FUND 21

This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

- **2009 Measure E Bond**
- **2016 Measure B Bond**
- **2016 Measure E Bond**

CAPITAL FACILITIES ACCOUNT FUND 25

Fund established to account for the collection of developer fees and expenditures for capital facility projects related to growth.

BOND AND INTEREST REDEMPTION FUND 51

This fund is established to account for the tax collection and payment of voter-approved bonds.



ALBANY UNIFIED SCHOOL DISTRICT

Val Williams, Superintendent
1200 Solano Avenue, Albany CA 94706

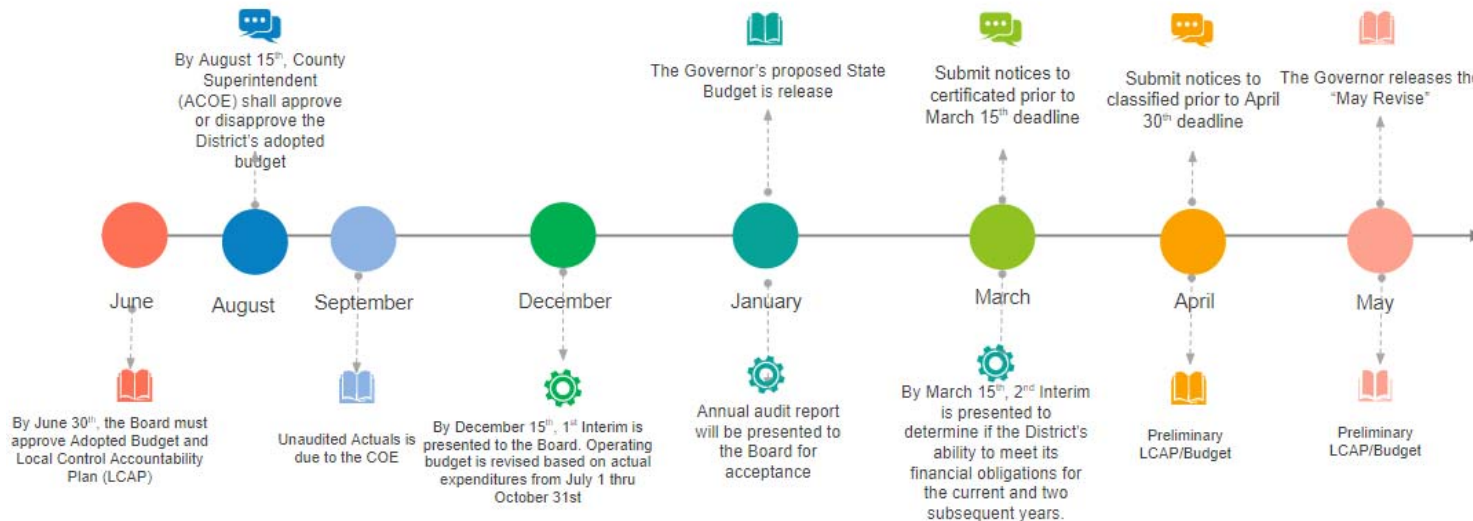
FY 2018-19 First Interim Report

December 11, 2018

First Interim Report

- The Adopted Budget occurs in June prior to the school year starting (and sometimes the State Budget adoption).
- The First Interim Report captures all known revenues and expenditures from July 1, 2018 until October 31, 2018
- The budget is then updated with more current projections of how the District will operate throughout the fiscal year and two subsequent years.
 - Actual Enrollment
 - Actual Staffing
 - Actual Health and Welfare Packages

Budget Process Timeline

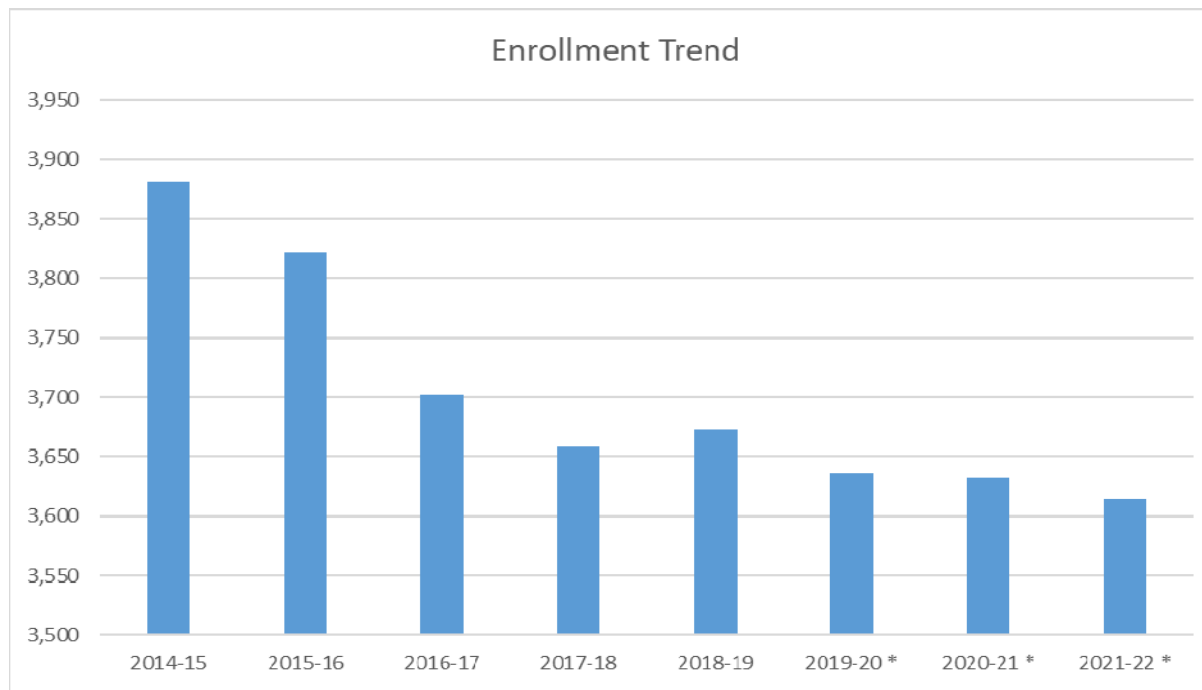


Legal Requirements

Certifications

- Positive - District WILL meet its financial obligations for the current and two subsequent years.
 - AUSD will certify as positive for First Interim 2018-2019
- Qualified - District MAY NOT meet its financial obligations for the current and two subsequent years.
- Negative - District WILL NOT meet its financial obligations for the current and two subsequent years.

Enrollment Trend



Changes from Budget Adoption

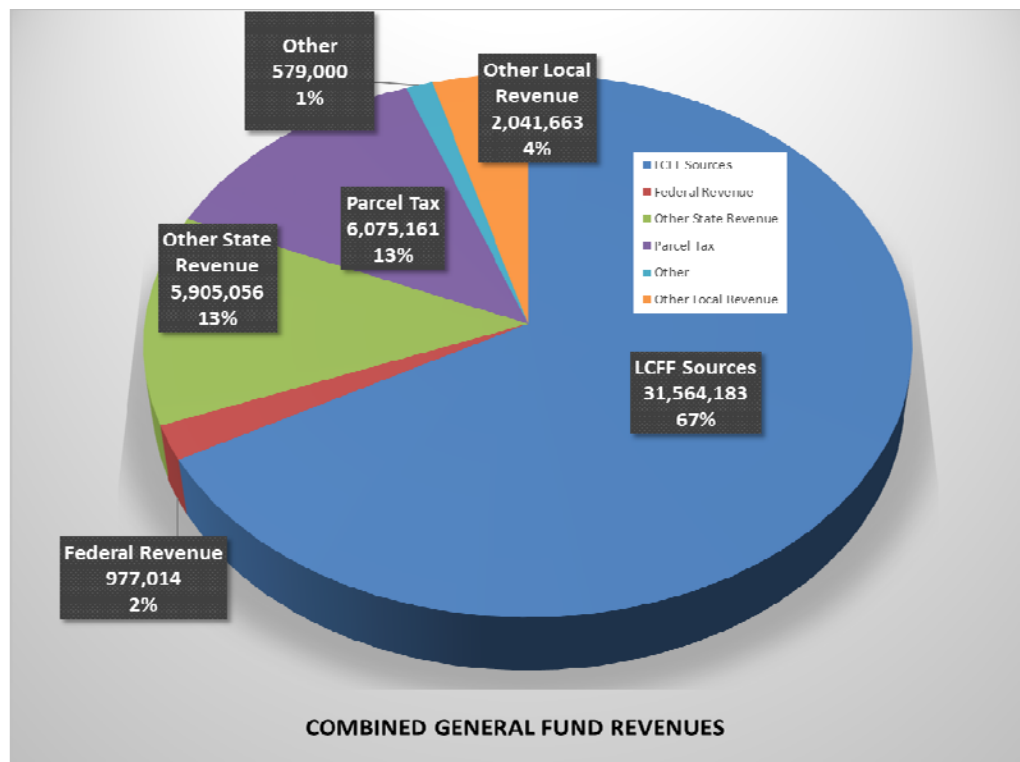
➤ Revenue

- LCFF projected increase of \$159,544 due to increase in enrollment

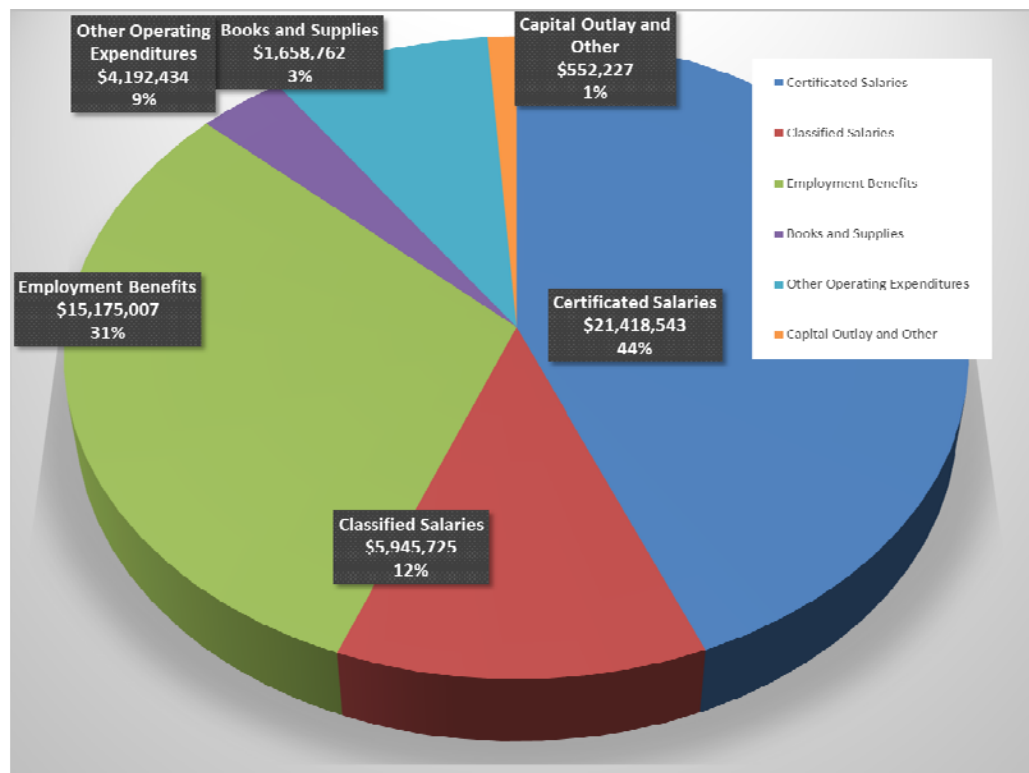
➤ Expenses

- Reduction in unrestricted expenses resulting from tightening of existing budgets, elimination of expired positions
- Tightening of budget creates a more accurate and timely financial picture, but does not include any unanticipated items (i.e. litigation, new expenses or revenue)

Total General Fund Revenues & Other Sources by Object



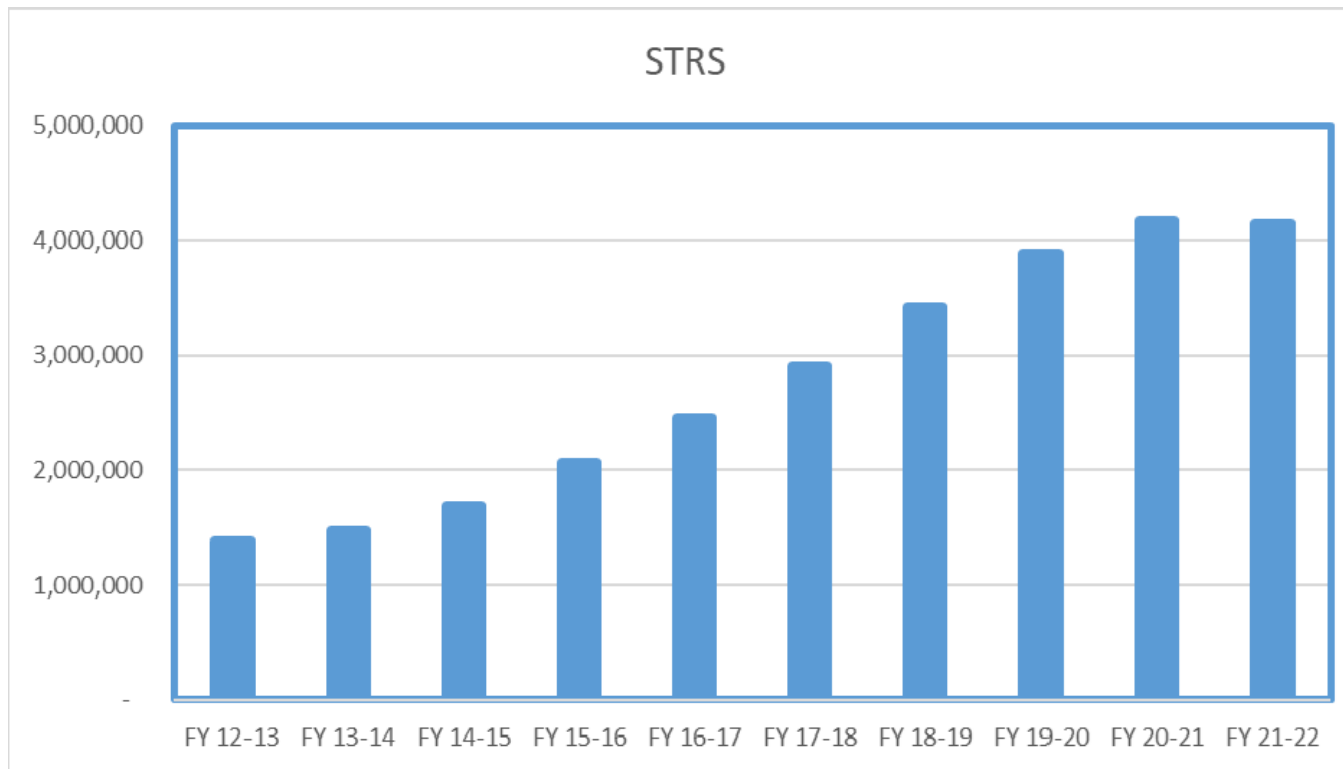
Total General Fund Expenditures & Other Sources by Object



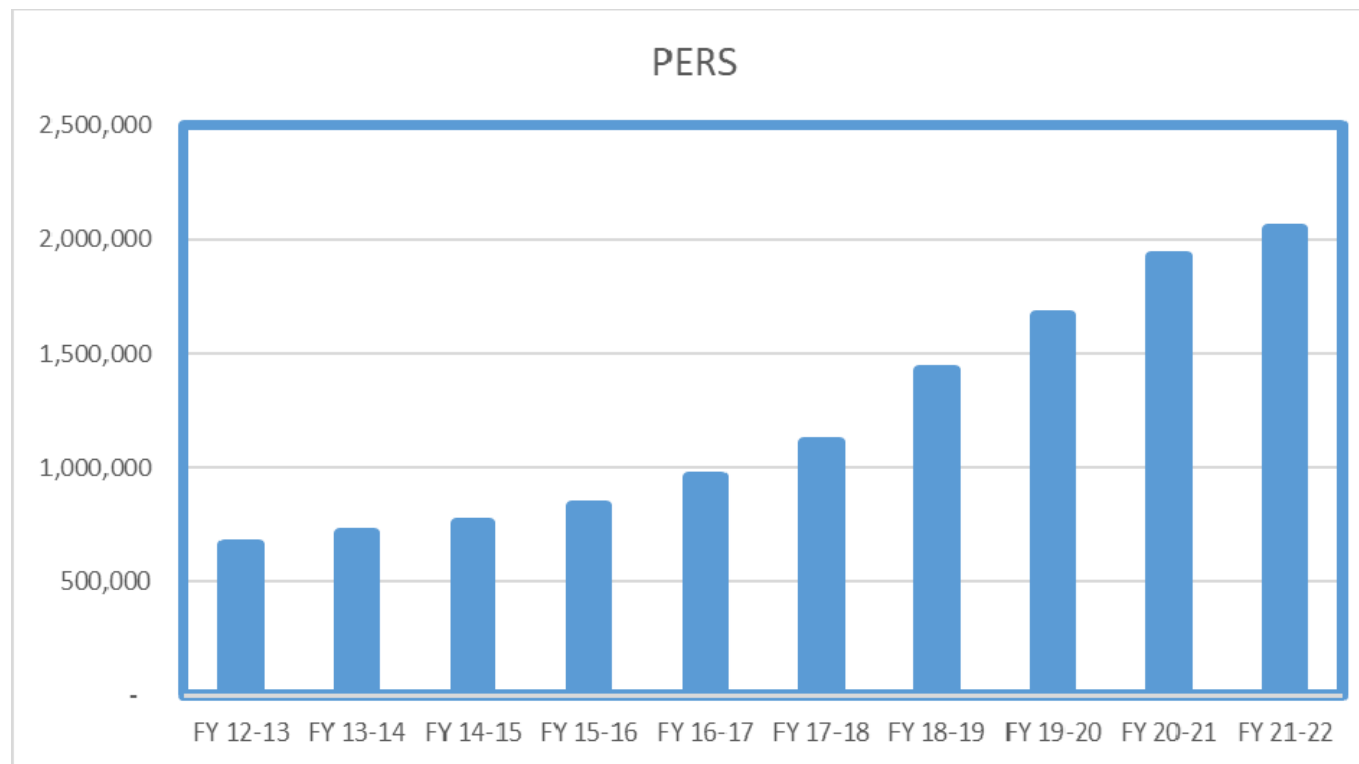
Multiyear Projection

	2017-18	2018-19	2019-20	2020-21
	Unaudited Actuals	1 st Interim Budget	Projected	Projected
Enrollment	3,658	3,673	3,636	3,632
Average Daily Attendance	3,543	3,557	3,523	3,519
Cost of Living Allowance (COLA)	1.56%	3.70%	2.57%	2.67%
Local Control Funding Formula (TK-3: Per Student)	\$8,379	\$8,699	\$8,951	\$9,191
(4-6: Per Student)	\$7,704	\$7,998	\$8,229	\$8,450
(7-8: Per Student)	\$7,933	\$8,235	\$8,473	\$8,700
(T9-12: Per Student)	\$9,432	\$9,791	\$10,074	\$10,344
LCFF - Unduplicated Count Percentage	27.57%	28.18%	29.83%	29.90%
Mandated Block Grant	K-8 \$30.34 9-12 \$58.25	K-8 \$31.16 9-12 \$59.83	K-8 \$31.96 9-12 \$61.37	K-8 \$32.81 9-12 \$63.01
Lottery - Unrestricted (Per ADA)	\$153	\$151	\$151	\$151
Lottery - Prop. 20 Instructional Materials (Per ADA)	\$55	\$53	\$53	\$53
STRS - State Teacher Retirement System	14.43%	16.28%	18.13%	19.10%
PERS - Public Employee Retirement System	15.53%	18.06%	20.70%	23.40%

STRS Multi Year



PERS Multi Year



Multiyear Projection (with \$2.5 million reductions)

Description	2018-19 Proposed Budget	2019-20 Projected Budget	2020-21 Projected Budget	2021-22 Projected Budget	2022-23 Projected Budget
Total Revenues	46,563,077	46,166,536	46,722,965	47,793,032	48,754,583
Total Expenditures	48,818,548	46,344,096	47,777,701	48,834,463	49,968,755
Other Sources/Uses					
Transfers In *	579,000	80,000	40,000	-	-
Transfers Out	(124,150)	(124,150)	(124,150)	(124,150)	(124,150)
Net Increase (Decrease)	(1,800,621)	(221,710)	(1,138,886)	(1,165,581)	(1,338,322)
Beginning Balance	7,960,990	6,160,369	5,938,659	4,799,773	3,634,192
Estimated Ending Balance	6,160,369	5,938,659	4,799,773	3,634,192	2,295,870
Reserve %	11.61%	11.83%	9.17%	6.66%	3.91%
* Board approved to release \$524,000 from Special Reserve Fund to assist with unrestricted general fund for 2018-19.					

PLEASE NOTE STRUCTURAL DEFICITS

Next Steps

- January 8, 2019 - FY 17-18 Audit Report presented
- January 15, 2019 - Governor's 2019/20 Budget Proposal released
- March 12, 2019 - Second Interim Report
- June 25, 2019 - 2019/20 Budget Adoption

Financial reports available on the web

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2018

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Jackie Kim

Telephone: (510) 558-3751

Title: Chief Business Official

E-mail: jakim@ausdk12.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	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	31,288,948.00	31,288,948.00	6,718,287.47	31,391,439.00	102,491.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,254,000.00	1,254,000.00	0.00	1,311,053.00	57,053.00	4.5%
4) Other Local Revenue		8600-8799	1,455,000.00	1,455,000.00	276,757.88	1,455,000.00	0.00	0.0%
5) TOTAL, REVENUES			33,997,948.00	33,997,948.00	6,995,045.35	34,157,492.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,671,101.00	14,671,101.00	3,007,445.20	14,588,796.00	82,305.00	0.6%
2) Classified Salaries		2000-2999	3,168,731.00	3,168,731.00	969,021.56	3,165,205.00	3,526.00	0.1%
3) Employee Benefits		3000-3999	8,609,207.00	8,609,207.00	2,068,489.02	8,379,801.00	229,406.00	2.7%
4) Books and Supplies		4000-4999	583,968.00	583,968.00	257,870.47	689,560.00	(105,592.00)	-18.1%
5) Services and Other Operating Expenditures		5000-5999	2,330,668.00	2,330,668.00	654,083.49	2,333,172.00	(2,504.00)	-0.1%
6) Capital Outlay		6000-6999	55,000.00	55,000.00	59,370.83	90,285.00	(35,285.00)	-64.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	29,441.00	(29,441.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(225,068.00)	(225,068.00)	0.00	(230,688.00)	5,620.00	-2.5%
9) TOTAL, EXPENDITURES			29,193,607.00	29,193,607.00	7,016,280.57	29,045,572.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,804,341.00	4,804,341.00	(21,235.22)	5,111,920.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	579,000.00	579,000.00	0.00	579,000.00	0.00	0.0%
b) Transfers Out		7600-7629	124,150.00	124,150.00	0.00	124,150.00	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	(6,531,620.00)	(6,531,620.00)	(32,902.07)	(6,667,556.00)	(135,936.00)	2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,076,770.00)	(6,076,770.00)	(32,902.07)	(6,212,706.00)		

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)			(1,272,429.00)	(1,272,429.00)	(54,137.29)	(1,100,786.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,810,129.30	6,810,129.30		6,810,130.00	0.70	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,810,129.30	6,810,129.30		6,810,130.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,810,129.30	6,810,129.30		6,810,130.00		
2) Ending Balance, June 30 (E + F1e)			5,537,700.30	5,537,700.30		5,709,344.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	43,477.60	43,477.60		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	3,946,736.00	3,946,736.00		3,742,284.00		
One-Time Equipment	0000	9780	300,000.00					
19-20 Deficit Spending Proj.	0000	9780	482,594.00					
20-21 Deficit Spending Proj.	0000	9780	1,584,142.00					
21-22 Deficit Spending Proj.(63%)	0000	9780	1,080,000.00					
21-22 Deficit Spending Proj.(29%)	1400	9780	500,000.00					
One-Time Program Equipment	0000	9780		300,000.00				
19-20 Deficit Spending Proj.	0000	9780		482,594.00				
20-21 Deficit Spending Proj.	0000	9780		1,584,142.00				
21-22 Deficit Spending Proj.(63%)	0000	9780		1,080,000.00				
21-22 Deficit Spending Proj.(29%)	1400	9780		500,000.00				
19-20 Deficit Spending	0000	9780				187,554.00		
21-22 Deficit Spending	0000	9780				1,104,730.00		
21-22 Deficit Spending	0000	9780				1,140,000.00		
22-23 Deficit Spending	0000	9780				410,000.00		
22-23 Deficit Spending	1400	9780				900,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,434,200.00	1,434,200.00		1,468,300.00		
Unassigned/Unappropriated Amount		9790	88,286.70	88,286.70		473,760.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,828,560.00	16,828,560.00	4,811,687.00	15,357,624.00	(1,470,936.00)	-8.7%
Education Protection Account State Aid - Current Year		8012	4,496,347.00	4,496,347.00	1,348,341.00	4,872,088.00	375,741.00	8.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	36,253.00	36,253.00	0.00	35,717.00	(536.00)	-1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	40.00	40.00	0.00	366.00	326.00	815.0%
County & District Taxes								
Secured Roll Taxes		8041	5,354,272.00	5,354,272.00	272,183.00	5,655,186.00	300,914.00	5.6%
Unsecured Roll Taxes		8042	342,671.00	342,671.00	230,301.05	384,194.00	41,523.00	12.1%
Prior Years' Taxes		8043	(48,665.00)	(48,665.00)	(90.67)	(25,028.00)	23,637.00	-48.6%
Supplemental Taxes		8044	301,781.00	301,781.00	55,866.09	341,215.00	39,434.00	13.1%
Education Revenue Augmentation Fund (ERAF)		8045	3,977,689.00	3,977,689.00	0.00	4,770,077.00	792,388.00	19.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			31,288,948.00	31,288,948.00	6,718,287.47	31,391,439.00	102,491.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	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			31,288,948.00	31,288,948.00	6,718,287.47	31,391,439.00	102,491.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	737,000.00	737,000.00	0.00	794,053.00	57,053.00	7.7%
Lottery - Unrestricted and Instructional Materials		8560	517,000.00	517,000.00	0.00	517,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,254,000.00	1,254,000.00	0.00	1,311,053.00	57,053.00	4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	265,000.00	265,000.00	45,574.09	265,000.00	0.00	0.0%
Interest		8660	105,000.00	105,000.00	0.00	105,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	280,000.00	280,000.00	0.00	280,000.00	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	805,000.00	805,000.00	223,394.06	805,000.00	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	0.00	0.00	7,789.73	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						
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			1,455,000.00	1,455,000.00	276,757.88	1,455,000.00	0.00	0.0%
TOTAL, REVENUES			33,997,948.00	33,997,948.00	6,995,045.35	34,157,492.00	159,544.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	12,314,997.00	12,314,997.00	2,350,441.56	12,224,906.00	90,091.00	0.7%
Certificated Pupil Support Salaries		1200	131,038.00	131,038.00	26,207.20	131,038.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,950,347.00	1,950,347.00	574,477.32	1,951,256.00	(909.00)	0.0%
Other Certificated Salaries		1900	274,719.00	274,719.00	56,319.12	281,596.00	(6,877.00)	-2.5%
TOTAL, CERTIFICATED SALARIES			14,671,101.00	14,671,101.00	3,007,445.20	14,588,796.00	82,305.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	64,251.00	64,251.00	10,906.57	82,170.00	(17,919.00)	-27.9%
Classified Support Salaries		2200	804,394.00	804,394.00	277,127.20	804,474.00	(80.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	623,619.00	623,619.00	194,509.11	602,481.00	21,138.00	3.4%
Clerical, Technical and Office Salaries		2400	1,213,122.00	1,213,122.00	366,839.90	1,240,865.00	(27,743.00)	-2.3%
Other Classified Salaries		2900	463,345.00	463,345.00	119,638.78	435,215.00	28,130.00	6.1%
TOTAL, CLASSIFIED SALARIES			3,168,731.00	3,168,731.00	969,021.56	3,165,205.00	3,526.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,402,075.00	2,402,075.00	480,991.01	2,400,025.00	2,050.00	0.1%
PERS		3201-3202	559,991.00	559,991.00	157,774.93	530,316.00	29,675.00	5.3%
OASDI/Medicare/Alternative		3301-3302	479,294.00	479,294.00	116,353.88	487,627.00	(8,333.00)	-1.7%
Health and Welfare Benefits		3401-3402	4,189,603.00	4,189,603.00	873,604.13	4,060,748.00	128,855.00	3.1%
Unemployment Insurance		3501-3502	8,984.00	8,984.00	1,990.41	9,063.00	(79.00)	-0.9%
Workers' Compensation		3601-3602	475,428.00	475,428.00	105,970.12	478,704.00	(3,276.00)	-0.7%
OPEB, Allocated		3701-3702	462,517.00	462,517.00	322,072.36	368,347.00	94,170.00	20.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	31,315.00	31,315.00	9,732.18	44,971.00	(13,656.00)	-43.6%
TOTAL, EMPLOYEE BENEFITS			8,609,207.00	8,609,207.00	2,068,489.02	8,379,801.00	229,406.00	2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	750.00	750.00	0.00	750.00	0.00	0.0%
Books and Other Reference Materials		4200	40.00	40.00	0.00	40.00	0.00	0.0%
Materials and Supplies		4300	544,178.00	544,178.00	245,262.34	642,026.00	(97,848.00)	-18.0%
Noncapitalized Equipment		4400	39,000.00	39,000.00	12,608.13	46,744.00	(7,744.00)	-19.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			583,968.00	583,968.00	257,870.47	689,560.00	(105,592.00)	-18.1%
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	18,000.00	18,000.00	10,026.79	28,945.00	(10,945.00)	-60.8%
Dues and Memberships		5300	25,500.00	25,500.00	16,934.40	25,550.00	(50.00)	-0.2%
Insurance		5400-5450	286,096.00	286,096.00	142,674.00	286,096.00	0.00	0.0%
Operations and Housekeeping Services		5500	742,000.00	742,000.00	184,876.25	742,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	346,150.00	346,150.00	94,804.43	316,499.00	29,651.00	8.6%
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	838,622.00	838,622.00	181,268.22	857,481.00	(18,859.00)	-2.2%
Communications		5900	74,300.00	74,300.00	23,499.40	76,601.00	(2,301.00)	-3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,330,668.00	2,330,668.00	654,083.49	2,333,172.00	(2,504.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	51,360.17	51,531.00	(51,531.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	55,000.00	55,000.00	8,010.66	38,754.00	16,246.00	29.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,000.00	55,000.00	59,370.83	90,285.00	(35,285.00)	-64.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	2,027.00	(2,027.00)	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	27,414.00	(27,414.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	29,441.00	(29,441.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(38,908.00)	(38,908.00)	0.00	(44,528.00)	5,620.00	-14.4%
Transfers of Indirect Costs - Interfund		7350	(186,160.00)	(186,160.00)	0.00	(186,160.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(225,068.00)	(225,068.00)	0.00	(230,688.00)	5,620.00	-2.5%
TOTAL, EXPENDITURES			29,193,607.00	29,193,607.00	7,016,280.57	29,045,572.00	148,035.00	0.5%

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	579,000.00	579,000.00	0.00	579,000.00	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			579,000.00	579,000.00	0.00	579,000.00	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	124,150.00	124,150.00	0.00	124,150.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			124,150.00	124,150.00	0.00	124,150.00	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	(6,531,620.00)	(6,531,620.00)	(32,902.07)	(6,667,556.00)	(135,936.00)	2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,531,620.00)	(6,531,620.00)	(32,902.07)	(6,667,556.00)	(135,936.00)	2.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(6,076,770.00)	(6,076,770.00)	(32,902.07)	(6,212,706.00)	(135,936.00)	2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	172,744.00	172,744.00	0.00	172,744.00	0.00	0.0%
2) Federal Revenue		8100-8299	923,798.00	923,798.00	133,745.16	977,014.00	53,216.00	5.8%
3) Other State Revenue		8300-8599	4,594,003.00	4,594,003.00	788,499.00	4,594,003.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,140,552.00	6,140,552.00	397,678.67	6,661,824.00	521,272.00	8.5%
5) TOTAL, REVENUES			11,831,097.00	11,831,097.00	1,319,922.83	12,405,585.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,703,614.00	6,703,614.00	1,448,550.22	6,829,747.00	(126,133.00)	-1.9%
2) Classified Salaries		2000-2999	2,692,651.00	2,692,651.00	642,790.91	2,780,520.00	(87,869.00)	-3.3%
3) Employee Benefits		3000-3999	6,623,603.00	6,623,603.00	1,053,407.91	6,795,206.00	(171,603.00)	-2.6%
4) Books and Supplies		4000-4999	738,457.00	738,457.00	344,463.30	969,202.00	(230,745.00)	-31.2%
5) Services and Other Operating Expenditures		5000-5999	1,589,703.00	1,589,703.00	442,271.28	1,859,262.00	(269,559.00)	-17.0%
6) Capital Outlay		6000-6999	0.00	0.00	8,468.94	470,804.00	(470,804.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	1,772.96	23,707.00	(23,707.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	38,908.00	38,908.00	0.00	44,528.00	(5,620.00)	-14.4%
9) TOTAL, EXPENDITURES			18,386,936.00	18,386,936.00	3,941,725.52	19,772,976.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,555,839.00)	(6,555,839.00)	(2,621,802.69)	(7,367,391.00)		
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	6,531,620.00	6,531,620.00	32,902.07	6,667,556.00	135,936.00	2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,531,620.00	6,531,620.00	32,902.07	6,667,556.00		

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)			(24,219.00)	(24,219.00)	(2,588,900.62)	(699,835.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,150,855.43	1,150,855.43		1,150,860.00	4.57	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,150,855.43	1,150,855.43		1,150,860.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,150,855.43	1,150,855.43		1,150,860.00		
2) Ending Balance, June 30 (E + F1e)			1,126,636.43	1,126,636.43		451,025.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,126,636.43	1,126,636.43		451,025.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	172,744.00	172,744.00	0.00	172,744.00	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			172,744.00	172,744.00	0.00	172,744.00	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	464,740.00	464,740.00	0.00	464,740.00	0.00	0.0%
Special Education Discretionary Grants		8182	112,494.00	112,494.00	42,073.18	112,303.00	(191.00)	-0.2%
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	221,000.00	221,000.00	0.00	221,000.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	51,000.00	51,000.00	87,437.98	93,656.00	42,656.00	83.6%

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)
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	66,000.00	66,000.00	4,234.00	75,842.00	9,842.00	14.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,564.00	8,564.00	0.00	9,473.00	909.00	10.6%
TOTAL, FEDERAL REVENUE			923,798.00	923,798.00	133,745.16	977,014.00	53,216.00	5.8%
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	2,432,166.00	2,432,166.00	676,840.00	2,432,166.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	170,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,991,837.00	1,991,837.00	111,659.00	1,991,837.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,594,003.00	4,594,003.00	788,499.00	4,594,003.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	6,075,161.00	6,075,161.00	301,153.54	6,075,161.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	65,391.00	65,391.00	96,525.13	586,663.00	521,272.00	797.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,140,552.00	6,140,552.00	397,678.67	6,661,824.00	521,272.00	8.5%
TOTAL, REVENUES			11,831,097.00	11,831,097.00	1,319,922.83	12,405,585.00	574,488.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,551,270.00	4,551,270.00	920,150.30	4,581,538.00	(30,268.00)	-0.7%
Certificated Pupil Support Salaries		1200	1,394,341.00	1,394,341.00	303,991.92	1,488,892.00	(94,551.00)	-6.8%
Certificated Supervisors' and Administrators' Salaries		1300	321,570.00	321,570.00	106,638.59	322,884.00	(1,314.00)	-0.4%
Other Certificated Salaries		1900	436,433.00	436,433.00	117,769.41	436,433.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,703,614.00	6,703,614.00	1,448,550.22	6,829,747.00	(126,133.00)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,586,511.00	1,586,511.00	319,175.35	1,606,914.00	(20,403.00)	-1.3%
Classified Support Salaries		2200	516,635.00	516,635.00	174,457.28	548,196.00	(31,561.00)	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	45,257.00	45,257.00	13,412.88	45,257.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	334,103.00	334,103.00	89,819.03	352,055.00	(17,952.00)	-5.4%
Other Classified Salaries		2900	210,145.00	210,145.00	45,926.37	228,098.00	(17,953.00)	-8.5%
TOTAL, CLASSIFIED SALARIES			2,692,651.00	2,692,651.00	642,790.91	2,780,520.00	(87,869.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,634,932.00	2,634,932.00	198,595.53	2,678,972.00	(44,040.00)	-1.7%
PERS		3201-3202	623,712.00	623,712.00	136,938.64	646,217.00	(22,505.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	365,555.00	365,555.00	81,743.73	385,571.00	(20,016.00)	-5.5%
Health and Welfare Benefits		3401-3402	2,599,529.00	2,599,529.00	522,333.72	2,554,826.00	44,703.00	1.7%
Unemployment Insurance		3501-3502	4,768.00	4,768.00	1,049.06	4,945.00	(177.00)	-3.7%
Workers' Compensation		3601-3602	250,919.00	250,919.00	55,850.31	259,589.00	(8,670.00)	-3.5%
OPEB, Allocated		3701-3702	108,898.00	108,898.00	48,601.11	222,063.00	(113,165.00)	-103.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,290.00	35,290.00	8,295.81	43,023.00	(7,733.00)	-21.9%
TOTAL, EMPLOYEE BENEFITS			6,623,603.00	6,623,603.00	1,053,407.91	6,795,206.00	(171,603.00)	-2.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	313,352.00	313,352.00	157,211.59	283,119.00	30,233.00	9.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	400,105.00	400,105.00	185,386.64	666,902.00	(266,797.00)	-66.7%
Noncapitalized Equipment		4400	25,000.00	25,000.00	1,865.07	19,181.00	5,819.00	23.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			738,457.00	738,457.00	344,463.30	969,202.00	(230,745.00)	-31.2%
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	38,900.00	38,900.00	23,051.08	57,672.00	(18,772.00)	-48.3%
Dues and Memberships		5300	20,500.00	20,500.00	2,650.00	20,739.00	(239.00)	-1.2%
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	227,081.00	227,081.00	70,701.12	234,876.00	(7,795.00)	-3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,296,572.00	1,296,572.00	344,126.31	1,538,825.00	(242,253.00)	-18.7%
Communications		5900	6,650.00	6,650.00	1,742.77	7,150.00	(500.00)	-7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,589,703.00	1,589,703.00	442,271.28	1,859,262.00	(269,559.00)	-17.0%

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)
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	6,500.00	(6,500.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	7,500.00	463,335.00	(463,335.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	968.94	969.00	(969.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	8,468.94	470,804.00	(470,804.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	123.82	3,008.00	(3,008.00)	New
Other Debt Service - Principal		7439	0.00	0.00	1,649.14	20,699.00	(20,699.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	1,772.96	23,707.00	(23,707.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	38,908.00	38,908.00	0.00	44,528.00	(5,620.00)	-14.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,908.00	38,908.00	0.00	44,528.00	(5,620.00)	-14.4%
TOTAL, EXPENDITURES			18,386,936.00	18,386,936.00	3,941,725.52	19,772,976.00	(1,386,040.00)	-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	6,531,620.00	6,531,620.00	32,902.07	6,667,556.00	135,936.00	2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,531,620.00	6,531,620.00	32,902.07	6,667,556.00	135,936.00	2.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			6,531,620.00	6,531,620.00	32,902.07	6,667,556.00	(135,936.00)	2.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	31,461,692.00	31,461,692.00	6,718,287.47	31,564,183.00	102,491.00	0.3%
2) Federal Revenue		8100-8299	923,798.00	923,798.00	133,745.16	977,014.00	53,216.00	5.8%
3) Other State Revenue		8300-8599	5,848,003.00	5,848,003.00	788,499.00	5,905,056.00	57,053.00	1.0%
4) Other Local Revenue		8600-8799	7,595,552.00	7,595,552.00	674,436.55	8,116,824.00	521,272.00	6.9%
5) TOTAL, REVENUES			45,829,045.00	45,829,045.00	8,314,968.18	46,563,077.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,374,715.00	21,374,715.00	4,455,995.42	21,418,543.00	(43,828.00)	-0.2%
2) Classified Salaries		2000-2999	5,861,382.00	5,861,382.00	1,611,812.47	5,945,725.00	(84,343.00)	-1.4%
3) Employee Benefits		3000-3999	15,232,810.00	15,232,810.00	3,121,896.93	15,175,007.00	57,803.00	0.4%
4) Books and Supplies		4000-4999	1,322,425.00	1,322,425.00	602,333.77	1,658,762.00	(336,337.00)	-25.4%
5) Services and Other Operating Expenditures		5000-5999	3,920,371.00	3,920,371.00	1,096,354.77	4,192,434.00	(272,063.00)	-6.9%
6) Capital Outlay		6000-6999	55,000.00	55,000.00	67,839.77	561,089.00	(506,089.00)	-920.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	1,772.96	53,148.00	(53,148.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(186,160.00)	(186,160.00)	0.00	(186,160.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			47,580,543.00	47,580,543.00	10,958,006.09	48,818,548.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,751,498.00)	(1,751,498.00)	(2,643,037.91)	(2,255,471.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	579,000.00	579,000.00	0.00	579,000.00	0.00	0.0%
b) Transfers Out		7600-7629	124,150.00	124,150.00	0.00	124,150.00	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			454,850.00	454,850.00	0.00	454,850.00		

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)			(1,296,648.00)	(1,296,648.00)	(2,643,037.91)	(1,800,621.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,960,984.73	7,960,984.73		7,960,990.00	5.27	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,960,984.73	7,960,984.73		7,960,990.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,960,984.73	7,960,984.73		7,960,990.00		
2) Ending Balance, June 30 (E + F1e)			6,664,336.73	6,664,336.73		6,160,369.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	43,477.60	43,477.60		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,126,636.43	1,126,636.43		451,025.00		
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	3,946,736.00	3,946,736.00		3,742,284.00		
One-Time Equipment	0000	9780	300,000.00					
19-20 Deficit Spending Proj.	0000	9780	482,594.00					
20-21 Deficit Spending Proj.	0000	9780	1,584,142.00					
21-22 Deficit Spending Proj.(63%)	0000	9780	1,080,000.00					
21-22 Deficit Spending Proj.(29%)	1400	9780	500,000.00					
One-Time Program Equipment	0000	9780		300,000.00				
19-20 Deficit Spending Proj.	0000	9780		482,594.00				
20-21 Deficit Spending Proj.	0000	9780		1,584,142.00				
21-22 Deficit Spending Proj.(63%)	0000	9780		1,080,000.00				
21-22 Deficit Spending Proj.(29%)	1400	9780		500,000.00				
19-20 Deficit Spending	0000	9780				187,554.00		
21-22 Deficit Spending	0000	9780				1,104,730.00		
21-22 Deficit Spending	0000	9780				1,140,000.00		
22-23 Deficit Spending	0000	9780				410,000.00		
22-23 Deficit Spending	1400	9780				900,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,434,200.00	1,434,200.00		1,468,300.00		
Unassigned/Unappropriated Amount		9790	88,286.70	88,286.70		473,760.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,828,560.00	16,828,560.00	4,811,687.00	15,357,624.00	(1,470,936.00)	-8.7%
Education Protection Account State Aid - Current Year		8012	4,496,347.00	4,496,347.00	1,348,341.00	4,872,088.00	375,741.00	8.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	36,253.00	36,253.00	0.00	35,717.00	(536.00)	-1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	40.00	40.00	0.00	366.00	326.00	815.0%
County & District Taxes								
Secured Roll Taxes		8041	5,354,272.00	5,354,272.00	272,183.00	5,655,186.00	300,914.00	5.6%
Unsecured Roll Taxes		8042	342,671.00	342,671.00	230,301.05	384,194.00	41,523.00	12.1%
Prior Years' Taxes		8043	(48,665.00)	(48,665.00)	(90.67)	(25,028.00)	23,637.00	-48.6%
Supplemental Taxes		8044	301,781.00	301,781.00	55,866.09	341,215.00	39,434.00	13.1%
Education Revenue Augmentation Fund (ERAF)		8045	3,977,689.00	3,977,689.00	0.00	4,770,077.00	792,388.00	19.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			31,288,948.00	31,288,948.00	6,718,287.47	31,391,439.00	102,491.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	172,744.00	172,744.00	0.00	172,744.00	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			31,461,692.00	31,461,692.00	6,718,287.47	31,564,183.00	102,491.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	464,740.00	464,740.00	0.00	464,740.00	0.00	0.0%
Special Education Discretionary Grants		8182	112,494.00	112,494.00	42,073.18	112,303.00	(191.00)	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	221,000.00	221,000.00	0.00	221,000.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	51,000.00	51,000.00	87,437.98	93,656.00	42,656.00	83.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	66,000.00	66,000.00	4,234.00	75,842.00	9,842.00	14.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,564.00	8,564.00	0.00	9,473.00	909.00	10.6%
TOTAL, FEDERAL REVENUE			923,798.00	923,798.00	133,745.16	977,014.00	53,216.00	5.8%
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	2,432,166.00	2,432,166.00	676,840.00	2,432,166.00	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	737,000.00	737,000.00	0.00	794,053.00	57,053.00	7.7%
Lottery - Unrestricted and Instructional Materials		8560	687,000.00	687,000.00	0.00	687,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,991,837.00	1,991,837.00	111,659.00	1,991,837.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,848,003.00	5,848,003.00	788,499.00	5,905,056.00	57,053.00	1.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	6,075,161.00	6,075,161.00	301,153.54	6,075,161.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	265,000.00	265,000.00	45,574.09	265,000.00	0.00	0.0%
Interest		8660	105,000.00	105,000.00	0.00	105,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	280,000.00	280,000.00	0.00	280,000.00	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	805,000.00	805,000.00	223,394.06	805,000.00	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	65,391.00	65,391.00	104,314.86	586,663.00	521,272.00	797.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,595,552.00	7,595,552.00	674,436.55	8,116,824.00	521,272.00	6.9%
TOTAL, REVENUES			45,829,045.00	45,829,045.00	8,314,968.18	46,563,077.00	734,032.00	1.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,866,267.00	16,866,267.00	3,270,591.86	16,806,444.00	59,823.00	0.4%
Certificated Pupil Support Salaries		1200	1,525,379.00	1,525,379.00	330,199.12	1,619,930.00	(94,551.00)	-6.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,271,917.00	2,271,917.00	681,115.91	2,274,140.00	(2,223.00)	-0.1%
Other Certificated Salaries		1900	711,152.00	711,152.00	174,088.53	718,029.00	(6,877.00)	-1.0%
TOTAL, CERTIFICATED SALARIES			21,374,715.00	21,374,715.00	4,455,995.42	21,418,543.00	(43,828.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,650,762.00	1,650,762.00	330,081.92	1,689,084.00	(38,322.00)	-2.3%
Classified Support Salaries		2200	1,321,029.00	1,321,029.00	451,584.48	1,352,670.00	(31,641.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	668,876.00	668,876.00	207,921.99	647,738.00	21,138.00	3.2%
Clerical, Technical and Office Salaries		2400	1,547,225.00	1,547,225.00	456,658.93	1,592,920.00	(45,695.00)	-3.0%
Other Classified Salaries		2900	673,490.00	673,490.00	165,565.15	663,313.00	10,177.00	1.5%
TOTAL, CLASSIFIED SALARIES			5,861,382.00	5,861,382.00	1,611,812.47	5,945,725.00	(84,343.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,037,007.00	5,037,007.00	679,586.54	5,078,997.00	(41,990.00)	-0.8%
PERS		3201-3202	1,183,703.00	1,183,703.00	294,713.57	1,176,533.00	7,170.00	0.6%
OASDI/Medicare/Alternative		3301-3302	844,849.00	844,849.00	198,097.61	873,198.00	(28,349.00)	-3.4%
Health and Welfare Benefits		3401-3402	6,789,132.00	6,789,132.00	1,395,937.85	6,615,574.00	173,558.00	2.6%
Unemployment Insurance		3501-3502	13,752.00	13,752.00	3,039.47	14,008.00	(256.00)	-1.9%
Workers' Compensation		3601-3602	726,347.00	726,347.00	161,820.43	738,293.00	(11,946.00)	-1.6%
OPEB, Allocated		3701-3702	571,415.00	571,415.00	370,673.47	590,410.00	(18,995.00)	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	66,605.00	66,605.00	18,027.99	87,994.00	(21,389.00)	-32.1%
TOTAL, EMPLOYEE BENEFITS			15,232,810.00	15,232,810.00	3,121,896.93	15,175,007.00	57,803.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	314,102.00	314,102.00	157,211.59	283,869.00	30,233.00	9.6%
Books and Other Reference Materials		4200	40.00	40.00	0.00	40.00	0.00	0.0%
Materials and Supplies		4300	944,283.00	944,283.00	430,648.98	1,308,928.00	(364,645.00)	-38.6%
Noncapitalized Equipment		4400	64,000.00	64,000.00	14,473.20	65,925.00	(1,925.00)	-3.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,322,425.00	1,322,425.00	602,333.77	1,658,762.00	(336,337.00)	-25.4%
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	56,900.00	56,900.00	33,077.87	86,617.00	(29,717.00)	-52.2%
Dues and Memberships		5300	46,000.00	46,000.00	19,584.40	46,289.00	(289.00)	-0.6%
Insurance		5400-5450	286,096.00	286,096.00	142,674.00	286,096.00	0.00	0.0%
Operations and Housekeeping Services		5500	742,000.00	742,000.00	184,876.25	742,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	573,231.00	573,231.00	165,505.55	551,375.00	21,856.00	3.8%
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	2,135,194.00	2,135,194.00	525,394.53	2,396,306.00	(261,112.00)	-12.2%
Communications		5900	80,950.00	80,950.00	25,242.17	83,751.00	(2,801.00)	-3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,920,371.00	3,920,371.00	1,096,354.77	4,192,434.00	(272,063.00)	-6.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	6,500.00	(6,500.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	58,860.17	514,866.00	(514,866.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	55,000.00	55,000.00	8,979.60	39,723.00	15,277.00	27.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,000.00	55,000.00	67,839.77	561,089.00	(506,089.00)	-920.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	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	123.82	5,035.00	(5,035.00)	New
Other Debt Service - Principal		7439	0.00	0.00	1,649.14	48,113.00	(48,113.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	1,772.96	53,148.00	(53,148.00)	New
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	(186,160.00)	(186,160.00)	0.00	(186,160.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(186,160.00)	(186,160.00)	0.00	(186,160.00)	0.00	0.0%
TOTAL, EXPENDITURES			47,580,543.00	47,580,543.00	10,958,006.09	48,818,548.00	(1,238,005.00)	-2.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	579,000.00	579,000.00	0.00	579,000.00	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			579,000.00	579,000.00	0.00	579,000.00	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	124,150.00	124,150.00	0.00	124,150.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			124,150.00	124,150.00	0.00	124,150.00	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)			454,850.00	454,850.00	0.00	454,850.00	0.00	0.0%

Albany City Unified
Alameda County

First Interim
General Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 011

Resource	Description	2018-19
		Projected Year Totals
6500	Special Education	129,298.00
6512	Special Ed: Mental Health Services	2,094.00
7338	College Readiness Block Grant	59,337.00
8150	Ongoing & Major Maintenance Account (RM.	57,539.00
9010	Other Restricted Local	202,757.00
Total, Restricted Balance		451,025.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,567,248.00	4,567,248.00	0.00	4,567,248.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,578,266.00	12,578,266.00	4,026,753.85	12,578,266.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			17,145,514.00	17,145,514.00	4,026,753.85	17,145,514.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,145,514.00	17,145,514.00	3,689,743.00	17,145,514.00	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			17,145,514.00	17,145,514.00	3,689,743.00	17,145,514.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	337,010.85	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	337,010.85	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.00	1.00		1.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.00	1.00		1.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.00	1.00		1.00		
2) Ending Balance, June 30 (E + F1e)			1.00	1.00		1.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1.00	1.00		1.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	4,567,248.00	4,567,248.00	0.00	4,567,248.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,567,248.00	4,567,248.00	0.00	4,567,248.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	10,843,660.00	10,843,660.00	3,005,796.00	10,843,660.00	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	362,017.00	362,017.00	0.00	362,017.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,372,589.00	1,372,589.00	1,020,957.85	1,372,589.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,578,266.00	12,578,266.00	4,026,753.85	12,578,266.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			17,145,514.00	17,145,514.00	4,026,753.85	17,145,514.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	5,939,837.00	5,939,837.00	683,947.00	5,939,837.00	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	10,843,660.00	10,843,660.00	3,005,796.00	10,843,660.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	362,017.00	362,017.00	0.00	362,017.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,145,514.00	17,145,514.00	3,689,743.00	17,145,514.00	0.00	0.0%
TOTAL, EXPENDITURES			17,145,514.00	17,145,514.00	3,689,743.00	17,145,514.00		

Albany City Unified
Alameda County

First Interim
Special Education Pass-Through Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 10I

Resource	Description	2018/19
		Projected Year Totals
6500	Special Education	1.00
Total, Restricted Balance		1.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	225,612.00	225,612.00	67,169.81	225,612.00	0.00	0.0%
3) Other State Revenue		8300-8599	740,144.00	740,144.00	379,862.05	740,144.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,567,000.00	1,567,000.00	253,709.00	1,567,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,532,756.00	2,532,756.00	700,740.86	2,532,756.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	385,452.00	385,452.00	104,654.47	385,452.00	0.00	0.0%
2) Classified Salaries		2000-2999	957,715.00	957,715.00	277,176.80	957,715.00	0.00	0.0%
3) Employee Benefits		3000-3999	839,784.00	839,784.00	232,400.41	839,784.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,100.00	40,100.00	13,887.42	43,355.00	(3,255.00)	-8.1%
5) Services and Other Operating Expenditures		5000-5999	218,735.00	218,735.00	13,344.71	218,735.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	129,268.00	129,268.00	0.00	129,268.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,571,054.00	2,571,054.00	641,463.81	2,574,309.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,298.00)	(38,298.00)	59,277.05	(41,553.00)		
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)			(38,298.00)	(38,298.00)	59,277.05	(41,553.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	125,656.70	125,656.70		125,656.00	(0.70)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,656.70	125,656.70		125,656.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,656.70	125,656.70		125,656.00		
2) Ending Balance, June 30 (E + F1e)			87,358.70	87,358.70		84,103.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,255.25	3,255.25		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	84,103.45	84,103.45		84,103.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	65,000.00	65,000.00	13,367.81	65,000.00	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	160,612.00	160,612.00	53,802.00	160,612.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			225,612.00	225,612.00	67,169.81	225,612.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	600.47	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	714,630.00	714,630.00	276,420.00	714,630.00	0.00	0.0%
All Other State Revenue	All Other	8590	25,514.00	25,514.00	102,841.58	25,514.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			740,144.00	740,144.00	379,862.05	740,144.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.00	2,500.00	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								
Child Development Parent Fees		8673	1,548,500.00	1,548,500.00	234,809.00	1,548,500.00	0.00	0.0%
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	16,000.00	16,000.00	18,900.00	16,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,567,000.00	1,567,000.00	253,709.00	1,567,000.00	0.00	0.0%
TOTAL, REVENUES			2,532,756.00	2,532,756.00	700,740.86	2,532,756.00		

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	379,559.00	379,559.00	103,476.05	379,559.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,893.00	5,893.00	1,178.42	5,893.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			385,452.00	385,452.00	104,654.47	385,452.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	725,302.00	725,302.00	190,448.30	725,302.00	0.00	0.0%
Classified Support Salaries		2200	27,787.00	27,787.00	17,522.97	27,787.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	133,756.00	133,756.00	44,585.28	133,756.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	70,870.00	70,870.00	24,620.25	70,870.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			957,715.00	957,715.00	277,176.80	957,715.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	75,226.00	75,226.00	14,303.03	75,226.00	0.00	0.0%
PERS		3201-3202	159,891.00	159,891.00	47,511.33	159,891.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	84,500.00	84,500.00	23,420.71	84,500.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	457,358.00	457,358.00	125,828.57	457,358.00	0.00	0.0%
Unemployment Insurance		3501-3502	682.00	682.00	192.09	682.00	0.00	0.0%
Workers' Compensation		3601-3602	36,024.00	36,024.00	10,222.84	36,024.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,176.00	15,176.00	8,437.92	15,176.00	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	10,927.00	10,927.00	2,483.92	10,927.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			839,784.00	839,784.00	232,400.41	839,784.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	40,100.00	40,100.00	13,887.42	43,355.00	(3,255.00)	-8.1%
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			40,100.00	40,100.00	13,887.42	43,355.00	(3,255.00)	-8.1%

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 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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,000.00	23,000.00	8,354.02	23,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,510.00	16,510.00	354.43	16,510.00	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	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,725.00	1,725.00	4,139.63	1,725.00	0.00	0.0%
Communications		5900	2,500.00	2,500.00	496.63	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			218,735.00	218,735.00	13,344.71	218,735.00	0.00	0.0%
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	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	129,268.00	129,268.00	0.00	129,268.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			129,268.00	129,268.00	0.00	129,268.00	0.00	0.0%
TOTAL, EXPENDITURES			2,571,054.00	2,571,054.00	641,463.81	2,574,309.00		

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								
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		

Albany City Unified
Alameda County

First Interim
Child Development Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 12I

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	295,000.00	295,000.00	231.85	295,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,000.00	15,000.00	14.21	15,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750,500.00	750,500.00	117,570.81	750,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,060,500.00	1,060,500.00	117,816.87	1,060,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	521,619.00	521,619.00	125,528.55	521,619.00	0.00	0.0%
3) Employee Benefits		3000-3999	317,785.00	317,785.00	72,467.60	317,785.00	0.00	0.0%
4) Books and Supplies		4000-4999	374,000.00	374,000.00	104,304.73	374,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(150,000.00)	(150,000.00)	3,398.54	(150,000.00)	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,892.00	56,892.00	0.00	56,892.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,120,296.00	1,120,296.00	305,699.42	1,120,296.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,796.00)	(59,796.00)	(187,882.55)	(59,796.00)		
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)			(59,796.00)	(59,796.00)	(187,882.55)	(59,796.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	69,490.30	69,490.30		69,490.00	(0.30)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,490.30	69,490.30		69,490.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,490.30	69,490.30		69,490.00		
2) Ending Balance, June 30 (E + F1e)			9,694.30	9,694.30		9,694.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,694.30	9,694.30		9,694.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	295,000.00	295,000.00	231.85	295,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			295,000.00	295,000.00	231.85	295,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	15,000.00	15,000.00	14.21	15,000.00	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			15,000.00	15,000.00	14.21	15,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	720,000.00	720,000.00	117,218.06	720,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	500.00	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	30,000.00	30,000.00	352.75	30,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750,500.00	750,500.00	117,570.81	750,500.00	0.00	0.0%
TOTAL, REVENUES			1,060,500.00	1,060,500.00	117,816.87	1,060,500.00		

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	353,504.00	353,504.00	75,298.44	353,504.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	136,362.00	136,362.00	46,150.63	136,362.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,753.00	26,753.00	3,111.48	26,753.00	0.00	0.0%
Other Classified Salaries		2900	5,000.00	5,000.00	968.00	5,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			521,619.00	521,619.00	125,528.55	521,619.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	87,492.00	87,492.00	20,076.95	87,492.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	39,299.00	39,299.00	9,404.94	39,299.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	168,275.00	168,275.00	36,197.32	168,275.00	0.00	0.0%
Unemployment Insurance		3501-3502	263.00	263.00	62.58	263.00	0.00	0.0%
Workers' Compensation		3601-3602	13,943.00	13,943.00	3,352.62	13,943.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,963.00	5,963.00	2,863.19	5,963.00	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	2,550.00	2,550.00	510.00	2,550.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			317,785.00	317,785.00	72,467.60	317,785.00	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	24,000.00	24,000.00	10,410.49	24,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Food		4700	347,500.00	347,500.00	93,894.24	347,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			374,000.00	374,000.00	104,304.73	374,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	100.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	485.71	1,000.00	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	13,000.00	13,000.00	387.59	13,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(175,000.00)	(175,000.00)	0.00	(175,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	2,425.24	10,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(150,000.00)	(150,000.00)	3,398.54	(150,000.00)	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	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	56,892.00	56,892.00	0.00	56,892.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,892.00	56,892.00	0.00	56,892.00	0.00	0.0%
TOTAL, EXPENDITURES			1,120,296.00	1,120,296.00	305,699.42	1,120,296.00		

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		

Albany City Unified
Alameda County

First Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 13I

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	9,694.00
Total, Restricted Balance		<u>9,694.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	8,593.50	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	8,593.50	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	614.60	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	614.60	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	7,978.90	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	24,150.00	24,150.00	0.00	24,150.00	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			24,150.00	24,150.00	0.00	24,150.00		

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)			24,150.00	24,150.00	7,978.90	24,150.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,800.51	55,800.51		55,801.00	0.49	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,800.51	55,800.51		55,801.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,800.51	55,800.51		55,801.00		
2) Ending Balance, June 30 (E + F1e)			79,950.51	79,950.51		79,951.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	79,950.51	79,950.51		79,951.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	8,593.50	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	8,593.50	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	8,593.50	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	614.60	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	614.60	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
TOTAL, EXPENDITURES			0.00	0.00	614.60	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	24,150.00	24,150.00	0.00	24,150.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			24,150.00	24,150.00	0.00	24,150.00	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)			24,150.00	24,150.00	0.00	24,150.00		

Albany City Unified
Alameda County

First Interim
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 14I

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.00	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.00	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	0.00	500.00		
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	579,000.00	579,000.00	0.00	579,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(579,000.00)	(579,000.00)	0.00	(579,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(578,500.00)	(578,500.00)	0.00	(578,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	773,622.39	773,622.39		773,622.00	(0.39)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			773,622.39	773,622.39		773,622.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			773,622.39	773,622.39		773,622.00		
2) Ending Balance, June 30 (E + F1e)			195,122.39	195,122.39		195,122.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	195,122.39	195,122.39		195,122.00		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.00	500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	579,000.00	579,000.00	0.00	579,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			579,000.00	579,000.00	0.00	579,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(579,000.00)	(579,000.00)	0.00	(579,000.00)		

Albany City Unified
Alameda County

First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 17I

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.00	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	1,460.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	125,900.00	125,900.00	99,750.00	560,905.00	(435,005.00)	-345.5%
6) Capital Outlay		6000-6999	11,000,000.00	11,000,000.00	2,515,180.89	21,054,728.00	(10,054,728.00)	-91.4%
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			11,125,900.00	11,125,900.00	2,616,390.89	21,615,633.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,025,900.00)	(11,025,900.00)	(2,616,390.89)	(21,515,633.00)		
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	35,319,750.00	35,319,750.00	35,319,750.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	35,319,750.00	35,319,750.00		

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)			(11,025,900.00)	(11,025,900.00)	32,703,359.11	13,804,117.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,259,848.78	27,259,848.78		27,259,849.00	0.22	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,259,848.78	27,259,848.78		27,259,849.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,259,848.78	27,259,848.78		27,259,849.00		
2) Ending Balance, June 30 (E + F1e)			16,233,948.78	16,233,948.78		41,063,966.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,233,948.78	16,233,948.78		41,063,966.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	1,460.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	1,460.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	125,900.00	125,900.00	99,750.00	560,905.00	(435,005.00)	-345.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			125,900.00	125,900.00	99,750.00	560,905.00	(435,005.00)	-345.5%

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	11,000,000.00	11,000,000.00	2,515,180.89	21,054,728.00	(10,054,728.00)	-91.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,000,000.00	11,000,000.00	2,515,180.89	21,054,728.00	(10,054,728.00)	-91.4%
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			11,125,900.00	11,125,900.00	2,616,390.89	21,615,633.00		

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	35,000,000.00	35,000,000.00	35,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	319,750.00	319,750.00	319,750.00	New
(c) TOTAL, SOURCES			0.00	0.00	35,319,750.00	35,319,750.00	35,319,750.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	35,319,750.00	35,319,750.00		

Albany City Unified
Alameda County

First Interim
Building Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 211

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	15,471.42	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	15,471.42	20,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	120,000.00	120,000.00	22,431.06	120,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			120,000.00	120,000.00	22,431.06	120,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,000.00)	(100,000.00)	(6,959.64)	(100,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(6,959.64)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,955.86	5,955.86		5,956.00	0.14	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,955.86	5,955.86		5,956.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,955.86	5,955.86		5,956.00		
2) Ending Balance, June 30 (E + F1e)			5,955.86	5,955.86		5,956.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,955.86	5,955.86		5,956.00		
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	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 Mitigation/Developer Fees		8681	20,000.00	20,000.00	15,471.42	20,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	15,471.42	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	15,471.42	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,000.00	120,000.00	22,431.06	120,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,000.00	120,000.00	22,431.06	120,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			120,000.00	120,000.00	22,431.06	120,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

Albany City Unified
Alameda County

First Interim
Capital Facilities Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 25I

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	46,300.00	46,300.00	0.00	46,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,075,200.00	5,075,200.00	227,137.54	5,075,200.00	0.00	0.0%
5) TOTAL, REVENUES			5,121,500.00	5,121,500.00	227,137.54	5,121,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,121,500.00	5,121,500.00	4,093,684.38	5,121,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,121,500.00	5,121,500.00	4,093,684.38	5,121,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(3,866,546.84)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	2,714,265.35	2,714,266.00	2,714,266.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	2,714,265.35	2,714,266.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,152,281.49)	2,714,266.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,830,247.86	6,830,247.86		6,830,248.00	0.14	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,830,247.86	6,830,247.86		6,830,248.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,830,247.86	6,830,247.86		6,830,248.00		
2) Ending Balance, June 30 (E + F1e)			6,830,247.86	6,830,247.86		9,544,514.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,830,247.86	6,830,247.86		9,544,514.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	46,300.00	46,300.00	0.00	46,300.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			46,300.00	46,300.00	0.00	46,300.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	4,798,000.00	4,798,000.00	45,672.23	4,798,000.00	0.00	0.0%
Unsecured Roll		8612	51,600.00	51,600.00	150,217.99	51,600.00	0.00	0.0%
Prior Years' Taxes		8613	62,200.00	62,200.00	14,629.77	62,200.00	0.00	0.0%
Supplemental Taxes		8614	139,600.00	139,600.00	16,617.55	139,600.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,800.00	23,800.00	0.00	23,800.00	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			5,075,200.00	5,075,200.00	227,137.54	5,075,200.00	0.00	0.0%
TOTAL, REVENUES			5,121,500.00	5,121,500.00	227,137.54	5,121,500.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	3,010,000.00	3,010,000.00	3,010,000.00	3,010,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	2,111,500.00	2,111,500.00	1,083,684.38	2,111,500.00	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)			5,121,500.00	5,121,500.00	4,093,684.38	5,121,500.00	0.00	0.0%
TOTAL, EXPENDITURES			5,121,500.00	5,121,500.00	4,093,684.38	5,121,500.00		

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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	2,714,265.35	2,714,266.00	2,714,266.00	New
(c) TOTAL, SOURCES			0.00	0.00	2,714,265.35	2,714,266.00	2,714,266.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	2,714,265.35	2,714,266.00		

Albany City Unified
Alameda County

First Interim
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

01 61127 0000000
Form 511

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	9,544,514.00
Total, Restricted Balance		9,544,514.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	3,541.60	3,541.60	3,557.41	3,557.41	15.81	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,541.60	3,541.60	3,557.41	3,557.41	15.81	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,541.60	3,541.60	3,557.41	3,557.41	15.81	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			8,886,921.45	8,322,671.64	7,370,326.38	7,423,916.97	6,241,205.48	3,853,751.53	11,641,959.66	6,815,024.66
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		828,758.00	828,758.00	3,010,747.00	1,491,765.00	1,491,765.00	2,840,106.00	1,491,765.00	1,251,186.00
Property Taxes	8020-8079			45,600.11		512,659.36	71,000.00	3,000,000.00	106,000.00	265,000.00
Miscellaneous Funds	8080-8099								59,600.00	
Federal Revenue	8100-8299		90,026.17			43,718.99	41,560.00	63,000.00	9,700.00	64,000.00
Other State Revenue	8300-8599		120,865.00	120,865.00	217,555.00	329,214.00	217,555.00	220,000.00	652,000.00	180,000.00
Other Local Revenue	8600-8799		6,811.99	91,690.95	149,322.34	426,611.27	14,000.00	2,702,000.00	351,000.00	446,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,046,461.16	1,086,914.06	3,377,624.34	2,803,968.62	1,835,880.00	8,825,106.00	2,670,065.00	2,206,186.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		109,828.37	255,342.27	2,033,315.98	2,057,508.80	2,047,871.51	32,000.00	4,165,000.00	2,140,000.00
Classified Salaries	2000-2999		231,952.05	336,026.59	518,315.81	525,518.02	525,512.94	486,000.00	526,000.00	524,000.00
Employee Benefits	3000-3999		238,293.92	340,268.65	1,279,924.97	1,263,409.39	1,301,771.91	364,000.00	2,201,000.00	1,288,000.00
Books and Supplies	4000-4999		12,592.27	48,747.06	406,488.75	134,505.69	67,573.39	83,000.00	277,000.00	59,000.00
Services	5000-5999		87,850.33	194,428.84	273,124.46	540,951.14	232,984.82	300,000.00	278,000.00	364,000.00
Capital Outlay	6000-6599			968.94	13,072.11	53,798.72	33,913.90		50,000.00	
Other Outgo	7000-7499				886.48	886.48	886.48			
Interfund Transfers Out	7600-7629							100,000.00		
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			680,516.94	1,175,782.35	4,525,128.56	4,576,578.24	4,210,514.95	1,365,000.00	7,497,000.00	4,375,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00								
Accounts Receivable	9200-9299	1,120,563.80	170,566.07	165,843.24	281,006.03	21,580.59	184,379.62			
Due From Other Funds	9310	290,214.22						290,214.22		
Stores	9320									
Prepaid Expenditures	9330	43,477.60	25,757.60					17,720.00		
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,479,255.62	196,323.67	165,843.24	281,006.03	21,580.59	184,379.62	307,934.22	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,303,343.82	1,040,725.53	1,029,320.21	(920,088.78)	(604,536.53)	197,198.62			
Due To Other Funds	9610	12,912.25				(7,500.00)		20,412.25		
Current Loans	9640									
Unearned Revenues	9650	88,931.00	85,792.17			43,718.99		(40,580.16)		
Deferred Inflows of Resources	9690									
SUBTOTAL		2,405,187.07	1,126,517.70	1,029,320.21	(920,088.78)	(568,317.54)	197,198.62	(20,167.91)	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(925,931.45)	(930,194.03)	(863,476.97)	1,201,094.81	589,898.13	(12,819.00)	328,102.13	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(564,249.81)	(952,345.26)	53,590.59	(1,182,711.49)	(2,387,453.95)	7,788,208.13	(4,826,935.00)	(2,168,814.00)
F. ENDING CASH (A + E)			8,322,671.64	7,370,326.38	7,423,916.97	6,241,205.48	3,853,751.53	11,641,959.66	6,815,024.66	4,646,210.66
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):									
A. BEGINNING CASH		4,646,210.66	6,008,231.66	7,201,417.66	6,327,103.66				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,330,021.00	1,251,186.00	1,251,186.00	2,333,110.00	(170,641.00)		20,229,712.00	20,229,712.00
Property Taxes	8020-8079	3,020,000.00	1,875,000.00	1,512,000.00	754,467.53			11,161,727.00	11,161,727.00
Miscellaneous Funds	8080-8099			76,500.00		36,644.00		172,744.00	172,744.00
Federal Revenue	8100-8299					665,008.84		977,014.00	977,014.00
Other State Revenue	8300-8599	180,000.00	550,000.00	379,000.00	479,000.00	550,598.00	1,708,404.00	5,905,056.00	5,905,056.00
Other Local Revenue	8600-8799	222,000.00	1,877,000.00	298,000.00	899,000.00	633,387.45		8,116,824.00	8,116,824.00
Interfund Transfers In	8910-8929					579,000.00		579,000.00	579,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,752,021.00	5,553,186.00	3,516,686.00	4,465,577.53	2,293,997.29	1,708,404.00	47,142,077.00	47,142,077.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,132,000.00	2,137,000.00	2,147,000.00	2,100,000.00	61,676.07		21,418,543.00	21,418,543.00
Classified Salaries	2000-2999	549,000.00	554,000.00	531,000.00	545,000.00	93,399.59		5,945,725.00	5,945,725.00
Employee Benefits	3000-3999	1,290,000.00	1,295,000.00	1,290,000.00	1,290,000.00	24,934.16	1,708,404.00	15,175,007.00	15,175,007.00
Books and Supplies	4000-4999	40,000.00	51,000.00	75,000.00	366,000.00	37,854.84		1,658,762.00	1,658,762.00
Services	5000-5999	379,000.00	323,000.00	348,000.00	515,000.00	356,094.41		4,192,434.00	4,192,434.00
Capital Outlay	6000-6599					409,335.33		561,089.00	561,089.00
Other Outgo	7000-7499					(135,671.44)		(133,012.00)	(133,012.00)
Interfund Transfers Out	7600-7629				24,150.00			124,150.00	124,150.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		4,390,000.00	4,360,000.00	4,391,000.00	4,840,150.00	847,622.96	1,708,404.00	48,942,698.00	48,942,698.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						25,000.00	25,000.00	
Accounts Receivable	9200-9299				297,188.25			1,120,563.80	
Due From Other Funds	9310							290,214.22	
Stores	9320							0.00	
Prepaid Expenditures	9330							43,477.60	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	297,188.25	0.00	25,000.00	1,479,255.62	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				1,560,724.77			2,303,343.82	
Due To Other Funds	9610							12,912.25	
Current Loans	9640							0.00	
Unearned Revenues	9650							88,931.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	1,560,724.77	0.00	0.00	2,405,187.07	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(1,263,536.52)	0.00	25,000.00	(925,931.45)	
E. NET INCREASE/DECREASE (B - C + D)		1,362,021.00	1,193,186.00	(874,314.00)	(1,638,108.99)	1,446,374.33	25,000.00	(2,726,552.45)	(1,800,621.00)
F. ENDING CASH (A + E)		6,008,231.66	7,201,417.66	6,327,103.66	4,688,994.67				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,160,369.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67
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):									
A. BEGINNING CASH		4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,688,994.67	4,688,994.67	4,688,994.67	4,688,994.67				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,688,994.67	

Albany City Unified
Alameda County

First Interim
2018-19 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

01 61127 0000000
Form ESMOE

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	48,942,698.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,179,141.00
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	430,019.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	561,089.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	53,148.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	124,150.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,628.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,199,034.00
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	59,796.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				46,624,319.00

Albany City Unified
Alameda County

First Interim
2018-19 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

01 61127 0000000
Form ESMOE

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)*		3,557.41
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,106.25
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	45,090,178.84	12,746.74
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)	45,090,178.84	12,746.74
B. Required effort (Line A.2 times 90%)	40,581,160.96	11,472.07
C. Current year expenditures (Line I.E and Line II.B)	46,624,319.00	13,106.25
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Albany City Unified
Alameda County

First Interim
2018-19 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

01 61127 0000000
Form ESMOE

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,803,137.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 40,145,728.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.49%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,840,962.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	930,088.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	183,334.29
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,954,384.29
9. Carry-Forward Adjustment (Part IV, Line F)	30,405.54
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,984,789.83

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	31,364,376.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,150,335.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,174,706.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	544,131.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	430,019.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	841,992.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	12,865.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,000.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,899,834.71
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,445,041.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,063,404.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	48,931,703.71

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

(Line A8 divided by Line B18)

6.04%

D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)**

(Line A10 divided by Line B18)

6.10%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,954,384.29</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(207,244.70)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(98,887.90)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.35%) times Part III, Line B18); zero if negative	<u>30,405.54</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.35%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.35%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>30,405.54</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>30,405.54</u>

Albany City Unified
Alameda County

First Interim
2018-19 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

01 61127 0000000
Form ICR

Approved indirect cost rate: 5.35%
Highest rate used in any program: 5.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	209,777.00	11,223.00	5.35%
01	4035	88,900.00	4,756.00	5.35%
01	4203	74,355.00	1,487.00	2.00%
01	6500	7,402,003.00	23,802.00	0.32%
01	9010	6,963,029.00	3,260.00	0.05%
12	5025	152,456.00	8,156.00	5.35%
12	5320	175,000.00	9,362.00	5.35%
12	6105	1,027,177.00	54,953.00	5.35%
13	5310	1,063,404.00	56,892.00	5.35%

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	31,391,439.00	2.89%	32,298,282.00	1.72%	32,854,711.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,311,053.00	-49.74%	659,000.00	0.00%	659,000.00
4. Other Local Revenues	8600-8799	1,455,000.00	0.00%	1,455,000.00	0.00%	1,455,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	579,000.00	-86.18%	80,000.00	-50.00%	40,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,667,556.00)	1.74%	(6,783,274.00)	8.40%	(7,352,784.00)
6. Total (Sum lines A1 thru A5c)		28,068,936.00	-1.28%	27,709,008.00	-0.19%	27,655,927.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,588,796.00		13,712,249.00
b. Step & Column Adjustment				291,776.00		274,245.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,168,323.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,588,796.00	-6.01%	13,712,249.00	2.00%	13,986,494.00
2. Classified Salaries						
a. Base Salaries				3,165,205.00		3,025,179.00
b. Step & Column Adjustment				56,974.00		54,453.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(197,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,165,205.00	-4.42%	3,025,179.00	1.80%	3,079,632.00
3. Employee Benefits	3000-3999	8,379,801.00	0.84%	8,450,524.00	6.67%	9,013,921.00
4. Books and Supplies	4000-4999	689,560.00	-50.22%	343,285.00	0.00%	343,285.00
5. Services and Other Operating Expenditures	5000-5999	2,333,172.00	-0.51%	2,321,172.00	0.52%	2,333,172.00
6. Capital Outlay	6000-6999	90,285.00	27.69%	115,285.00	-34.70%	75,285.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	29,441.00	0.00%	29,441.00	0.00%	29,441.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(230,688.00)	-2.59%	(224,723.00)	0.00%	(224,723.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	124,150.00	0.00%	124,150.00	0.00%	124,150.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,169,722.00	-4.36%	27,896,562.00	3.10%	28,760,657.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,100,786.00)		(187,554.00)		(1,104,730.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,810,130.00		5,709,344.00		5,521,790.00
2. Ending Fund Balance (Sum lines C and D1)		5,709,344.00		5,521,790.00		4,417,060.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,742,284.00		3,554,730.00		2,450,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,468,300.00		1,394,100.00		1,437,100.00
2. Unassigned/Unappropriated	9790	473,760.00		547,960.00		504,960.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,709,344.00		5,521,790.00		4,417,060.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,468,300.00		1,394,100.00		1,437,100.00
c. Unassigned/Unappropriated	9790	473,760.00		547,960.00		504,960.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,942,060.00		1,942,060.00		1,942,060.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please refer to the narrative and summary schedules.						

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	172,744.00	0.00%	172,744.00	0.00%	172,744.00
2. Federal Revenues	8100-8299	977,014.00	-6.65%	912,076.00	0.00%	912,076.00
3. Other State Revenues	8300-8599	4,594,003.00	0.00%	4,594,003.00	0.00%	4,594,003.00
4. Other Local Revenues	8600-8799	6,661,824.00	-8.80%	6,075,431.00	0.00%	6,075,431.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,667,556.00	1.74%	6,783,274.00	8.40%	7,352,784.00
6. Total (Sum lines A1 thru A5c)		19,073,141.00	-2.81%	18,537,528.00	3.07%	19,107,038.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,829,747.00		6,471,723.00
b. Step & Column Adjustment				136,595.00		129,434.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(494,619.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,829,747.00	-5.24%	6,471,723.00	2.00%	6,601,157.00
2. Classified Salaries						
a. Base Salaries				2,780,520.00		2,744,628.00
b. Step & Column Adjustment				50,049.00		49,403.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(85,941.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,780,520.00	-1.29%	2,744,628.00	1.80%	2,794,031.00
3. Employee Benefits	3000-3999	6,795,206.00	2.19%	6,943,850.00	5.05%	7,294,523.00
4. Books and Supplies	4000-4999	969,202.00	-30.46%	673,967.00	0.00%	673,967.00
5. Services and Other Operating Expenditures	5000-5999	1,859,262.00	-10.70%	1,660,277.00	2.41%	1,700,277.00
6. Capital Outlay	6000-6999	470,804.00	-96.82%	14,969.00	0.00%	14,969.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,707.00	0.00%	23,707.00	0.00%	23,707.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	44,528.00	-13.40%	38,563.00	0.00%	38,563.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,772,976.00	-6.08%	18,571,684.00	3.07%	19,141,194.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(699,835.00)		(34,156.00)		(34,156.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,150,860.00		451,025.00		416,869.00
2. Ending Fund Balance (Sum lines C and D1)		451,025.00		416,869.00		382,713.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	451,025.00		416,869.00		382,713.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		451,025.00		416,869.00		382,713.00

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

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	31,564,183.00	2.87%	32,471,026.00	1.71%	33,027,455.00
2. Federal Revenues	8100-8299	977,014.00	-6.65%	912,076.00	0.00%	912,076.00
3. Other State Revenues	8300-8599	5,905,056.00	-11.04%	5,253,003.00	0.00%	5,253,003.00
4. Other Local Revenues	8600-8799	8,116,824.00	-7.22%	7,530,431.00	0.00%	7,530,431.00
5. Other Financing Sources						
a. Transfers In	8900-8929	579,000.00	-86.18%	80,000.00	-50.00%	40,000.00
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)		47,142,077.00	-1.90%	46,246,536.00	1.12%	46,762,965.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,418,543.00		20,183,972.00
b. Step & Column Adjustment				428,371.00		403,679.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,662,942.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,418,543.00	-5.76%	20,183,972.00	2.00%	20,587,651.00
2. Classified Salaries						
a. Base Salaries				5,945,725.00		5,769,807.00
b. Step & Column Adjustment				107,023.00		103,856.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(282,941.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,945,725.00	-2.96%	5,769,807.00	1.80%	5,873,663.00
3. Employee Benefits	3000-3999	15,175,007.00	1.45%	15,394,374.00	5.94%	16,308,444.00
4. Books and Supplies	4000-4999	1,658,762.00	-38.67%	1,017,252.00	0.00%	1,017,252.00
5. Services and Other Operating Expenditures	5000-5999	4,192,434.00	-5.03%	3,981,449.00	1.31%	4,033,449.00
6. Capital Outlay	6000-6999	561,089.00	-76.79%	130,254.00	-30.71%	90,254.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	53,148.00	0.00%	53,148.00	0.00%	53,148.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(186,160.00)	0.00%	(186,160.00)	0.00%	(186,160.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	124,150.00	0.00%	124,150.00	0.00%	124,150.00
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)		48,942,698.00	-5.06%	46,468,246.00	3.09%	47,901,851.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,800,621.00)		(221,710.00)		(1,138,886.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,960,990.00		6,160,369.00		5,938,659.00
2. Ending Fund Balance (Sum lines C and D1)		6,160,369.00		5,938,659.00		4,799,773.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	451,025.00		416,869.00		382,713.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,742,284.00		3,554,730.00		2,450,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,468,300.00		1,394,100.00		1,437,100.00
2. Unassigned/Unappropriated	9790	473,760.00		547,960.00		504,960.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,160,369.00		5,938,659.00		4,799,773.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,468,300.00		1,394,100.00		1,437,100.00
c. Unassigned/Unappropriated	9790	473,760.00		547,960.00		504,960.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,942,060.00		1,942,060.00		1,942,060.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.97%		4.18%		4.05%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		17,145,514.00				
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)		3,557.41		3,522.53		3,518.66
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		48,942,698.00		46,468,246.00		47,901,851.00
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)		48,942,698.00		46,468,246.00		47,901,851.00
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)		1,468,280.94		1,394,047.38		1,437,055.53
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,468,280.94		1,394,047.38		1,437,055.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(186,160.00)				
Other Sources/Uses Detail					579,000.00	124,150.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	175,000.00	0.00	129,268.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(175,000.00)	56,892.00	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					24,150.00	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	579,000.00		
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					100,000.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	175,000.00	(175,000.00)	186,160.00	(186,160.00)	703,150.00	703,150.00		

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	3,542.00	3,557.41		
Charter School	0.00	0.00		
Total ADA	3,542.00	3,557.41	0.4%	Met
1st Subsequent Year (2019-20)				
District Regular	3,523.26	3,557.41		
Charter School				
Total ADA	3,523.26	3,557.41	1.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	3,474.05	3,522.53		
Charter School				
Total ADA	3,474.05	3,522.53	1.4%	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	3,646	3,673		
Charter School				
Total Enrollment	3,646	3,673	0.7%	Met
1st Subsequent Year (2019-20)				
District Regular	3,595	3,636		
Charter School				
Total Enrollment	3,595	3,636	1.1%	Met
2nd Subsequent Year (2020-21)				
District Regular	3,581	3,632		
Charter School				
Total Enrollment	3,581	3,632	1.4%	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	3,711	3,822	
Charter School			
Total ADA/Enrollment	3,711	3,822	97.1%
Second Prior Year (2016-17)			
District Regular	3,621	3,702	
Charter School			
Total ADA/Enrollment	3,621	3,702	97.8%
First Prior Year (2017-18)			
District Regular	3,543	3,658	
Charter School	0		
Total ADA/Enrollment	3,543	3,658	96.9%
Historical Average Ratio:			97.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.8%

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	3,557	3,673		
Charter School	0			
Total ADA/Enrollment	3,557	3,673	96.8%	Met
1st Subsequent Year (2019-20)				
District Regular	3,523	3,636		
Charter School				
Total ADA/Enrollment	3,523	3,636	96.9%	Met
2nd Subsequent Year (2020-21)				
District Regular	3,519	3,632		
Charter School				
Total ADA/Enrollment	3,519	3,632	96.9%	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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	31,288,948.00	31,391,439.00	0.3%	Met
1st Subsequent Year (2019-20)	32,041,591.00	32,298,282.00	0.8%	Met
2nd Subsequent Year (2020-21)	32,438,793.00	32,854,711.00	1.3%	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)	23,757,919.92	26,676,388.87	89.1%
Second Prior Year (2016-17)	24,584,700.57	27,513,446.55	89.4%
First Prior Year (2017-18)	24,538,143.49	27,607,683.92	88.9%
	Historical Average Ratio:		89.1%

	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):	86.1% to 92.1%	86.1% to 92.1%	86.1% to 92.1%

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)	26,133,802.00	29,045,572.00	90.0%	Met
1st Subsequent Year (2019-20)	25,187,952.00	27,772,412.00	90.7%	Met
2nd Subsequent Year (2020-21)	26,080,047.00	28,636,507.00	91.1%	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)	923,798.00	977,014.00	5.8%	Yes
1st Subsequent Year (2019-20)	923,798.00	912,076.00	-1.3%	No
2nd Subsequent Year (2020-21)	923,798.00	912,076.00	-1.3%	No

Explanation:
(required if Yes)

2018-19 increase is due to budgeting funds carried over from 2017-18 (RS 4035).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	5,848,003.00	5,905,056.00	1.0%	No
1st Subsequent Year (2019-20)	5,253,003.00	5,253,003.00	0.0%	No
2nd Subsequent Year (2020-21)	5,253,003.00	5,253,003.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	7,595,552.00	8,116,824.00	6.9%	Yes
1st Subsequent Year (2019-20)	7,595,552.00	7,530,431.00	-0.9%	No
2nd Subsequent Year (2020-21)	7,595,552.00	7,530,431.00	-0.9%	No

Explanation:
(required if Yes)

2018-19 variance is primarily due to local program activity that is not budgeted in the original budget due to its uncertain nature.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	1,322,425.00	1,658,762.00	25.4%	Yes
1st Subsequent Year (2019-20)	1,322,425.00	1,017,252.00	-23.1%	Yes
2nd Subsequent Year (2020-21)	1,322,425.00	1,017,252.00	-23.1%	Yes

Explanation:
(required if Yes)

2018-19: Donations and Chromebook refresh. 2019-20 and 2020-21: Major cuts in supplies due to budget reductions (e.g. No textbook Adoptions)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	3,920,371.00	4,192,434.00	6.9%	Yes
1st Subsequent Year (2019-20)	3,908,371.00	3,981,449.00	1.9%	No
2nd Subsequent Year (2020-21)	3,920,371.00	4,033,449.00	2.9%	No

Explanation:
(required if Yes)

Donations and Prop.39 Energy Efficiency Grant expenditures.

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)	14,367,353.00	14,998,894.00	4.4%	Met
1st Subsequent Year (2019-20)	13,772,353.00	13,695,510.00	-0.6%	Met
2nd Subsequent Year (2020-21)	13,772,353.00	13,695,510.00	-0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	5,242,796.00	5,851,196.00	11.6%	Not Met
1st Subsequent Year (2019-20)	5,230,796.00	4,998,701.00	-4.4%	Met
2nd Subsequent Year (2020-21)	5,242,796.00	5,050,701.00	-3.7%	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)

2018-19: Donations and Chromebook refresh. 2019-20 and 2020-21: Major cuts in supplies due to budget reductions (e.g. No textbook Adoptions)

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

Donations and Prop.39 Energy Efficiency Grant expenditures.

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	954,093.86	1,396,067.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		1,385,000.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	4.0%	4.2%	4.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.4%	1.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(1,100,786.00)	29,169,722.00	3.8%	Not Met
1st Subsequent Year (2019-20)	(187,554.00)	27,896,562.00	0.7%	Met
2nd Subsequent Year (2020-21)	(1,104,730.00)	28,760,657.00	3.8%	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)

The deficits illustrated above is due to the District developing \$2.5 million of reductions beginning 2019-20, which will enable the District to maintain a minimum 3% reserve through 2022-23. After the Governor's 2019-20 proposed budget is released, the District will explore additional reductions if deemed necessary.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	6,160,369.00	Met
1st Subsequent Year (2019-20)	5,938,659.00	Met
2nd Subsequent Year (2020-21)	4,799,773.00	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)

The above ending fund balances is based on proposed on-going reductions of approximately \$2.5 million.

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2018-19)	4,688,994.67	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.)	3,557	3,523	3,519
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):

Yes

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

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
17,145,514.00		

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)	48,942,698.00	46,468,246.00	47,901,851.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	48,942,698.00	46,468,246.00	47,901,851.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,468,280.94	1,394,047.38	1,437,055.53
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,468,280.94	1,394,047.38	1,437,055.53

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,468,300.00	1,394,100.00	1,437,100.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	473,760.00	547,960.00	504,960.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,942,060.00	1,942,060.00	1,942,060.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.97%	4.18%	4.05%
District's Reserve Standard (Section 10B, Line 7):	1,468,280.94	1,394,047.38	1,437,055.53
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?

Yes

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

The District is currently involved with various litigation cases; however, the District expects that any potential loss will be covered by the District's insurance JPA.

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?

Yes

- 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:

The District is using the majority of its one-time mandate funds for on-going general operations in 2018-19. Please note that the one-time revenues have been removed for subsequent years.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

Yes

- 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:

Measure JJ will expire at the end of the 2020-21 fiscal year. Since the District is expecting to propose a new parcel tax in its place at least a year before the expiration of the current parcel tax, the District will continue to project revenue and expenditure activity. If the parcel tax is not successful, the District will need to make additional reductions for 2021-2022.

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)	(6,531,620.00)	(6,667,556.00)	2.1%	135,936.00	Met
1st Subsequent Year (2019-20)	(7,117,794.00)	(6,783,274.00)	-4.7%	(334,520.00)	Met
2nd Subsequent Year (2020-21)	(7,663,205.00)	(7,352,784.00)	-4.1%	(310,421.00)	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	579,000.00	579,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	80,000.00	80,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	40,000.00	40,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	124,150.00	124,150.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	124,150.00	124,150.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	124,150.00	124,150.00	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. MET - Projected contributions 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)

- 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)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

2. OPEB Liabilities

- a. Total OPEB liability
-
- b. OPEB plan(s) fiduciary net position (if applicable)
-
- c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption (Form 01CS, Item S7A)	First Interim
15,069,000.00	17,285,651.00
15,069,000.00	0.00
0.00	17,285,651.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
-
- e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Estimated	Actuarial
Jul 01, 2016	Jun 30, 2018

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,473,000.00	1,777,579.00
1,473,000.00	1,777,579.00
1,473,000.00	1,777,579.00

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

592,554.00	611,549.00
592,555.00	611,549.00
592,555.00	611,549.00

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

587,000.00	587,000.00
587,000.00	587,000.00
587,000.00	587,000.00

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

139	140
139	140
139	140

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	230.9	232.3	214.2	214.2

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

No

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?

Yes

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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

225,000

7. Amount included for any tentative salary schedule increases

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

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.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	102.0	107.0	98.3	98.3

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

No

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?

Yes

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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

72,000

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

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

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?

n/a

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	36.3	36.3	32.3	32.3

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

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

62,000

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

- 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.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Yes

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

Comments:
(optional)

New chief business official as of 7/23/2018

End of School District First Interim Criteria and Standards Review

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

ITEM: BOARD OF EDUCATION MEMBERS' ANNUAL SCHOOL ASSIGNMENTS FOR THE REMAINDER OF THE 2018-2019 SCHOOL YEAR

PREPARED BY: VALERIE WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: REVIEW AND ACTION

PURPOSE: The Board of Trustees to determine and approve their Annual School Assignments for the remainder of the 2018-2019 school year.

BACKGROUND INFORMATION: AUSD Board of Education members are committed to providing quality leadership for the district and commit to active participation in district committees.

DETAILS: At the August 28, 2018 regular School Board meeting, the Board determined and approved the Board of Education Members' Annual School Assignments for the 2018-2019 school year. With the election of three new Board members, the Superintendent requests that the Board determine and approve Board of Education Members' Annual School Assignments for the remainder of the 2018-19 school year. The list for 2018-2019 school year is below:

School	Board Member
Albany Children's Center	Jacob Clark
Albany High School	Kim Trutane
Albany Middle School	Ross Stapleton-Gray
Cornell Elementary School	Paul Black
MacGregor High School	Kim Trutane
Marin Elementary School	Jacob Clark
Ocean View Elementary School	Charlie Blanchard

STRATEGIC OBJECTIVES ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: The Board of Trustees to determine and approve the Board of Education Members' Annual School Assignments for the remainder of the 2018-2019 school year.

**ALBANY UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of December 11, 2018

**ITEM: BOARD OF EDUCATION MEMBERS' ANNUAL COMMITTEE
ASSIGNMENTS FOR THE REMAINDER OF THE 2018-2019
SCHOOL YEAR**

PREPARED BY: VALERIE WILLIAMS, SUPERINTENDENT

TYPE OF ITEM: REVIEW AND ACTION

PURPOSE: The Board of Trustees to determine and approve the Board of Education Members' Annual Committee Assignments for the remainder of the 2018-2019 school year.

BACKGROUND INFORMATION: AUSD Board of Education members are committed to providing quality leadership for the district and commit to active participation in district committees.

DETAILS: At the August 28, 2018 regular School Board meeting, the Board determined and approved the Board of Education Members' Annual Committee Assignments for the 2018-2019 school year. With the election of three new Board members, the Superintendent requests that the Board determine and approve Board of Education Members' Annual Committee Assignments for the remainder of the 2018-19 school year. The list for 2018-2019 school year is below:

Committee Name	Board Members
2X2X2 Meeting	Paul Black and Ross Stapleton-Gray
Board Policy Committee	Paul Black and Ross Stapleton-Gray
Career/Technical Education Committee	Jacob Clark and Kim Trutane
Fundraising Advisory Committee	Ross Stapleton-Gray and Charlie Blanchard
Local Control Accountability Plan Committee	Paul Black and Charlie Blanchard
Ocean View Elementary School Design Team	Charlie Blanchard and Kim Trutane
Sustainability/Integrated Design Committee	Charlie Blanchard and Kim Trutane
Wellness Advisory Committee	Jacob Clark and Kim Trutane

STRATEGIC OBJECTIVES ADDRESSED:



Objective #1: *Assess and Increase Academic Success. Goal: We will provide a comprehensive educational experience with expanded opportunities for engagement, assessment, and academic growth so that all students will achieve their fullest potential.*



Objective #2: *Support the Whole Child. Goal: We will foster the social and emotional growth of all students, implement an array of strategies to increase student engagement, identify individual socio-emotional and behavioral needs, and apply collaborative appropriate interventions.*



Objective #3: *Communicate and Lead Together. Goal: All stakeholders will collaborate and communicate about decisions that guide the sites and district.*

RECOMMENDATION: The Board of Trustees to determine and approve the Board of Education Members' Annual Committee Assignments for the remainder of the 2018-2019 school year.