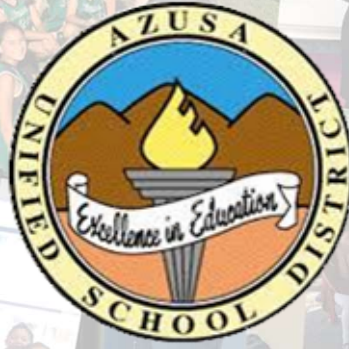




# **Azusa Unified School District**

## **2018-2019 SECOND INTERIM REPORT**

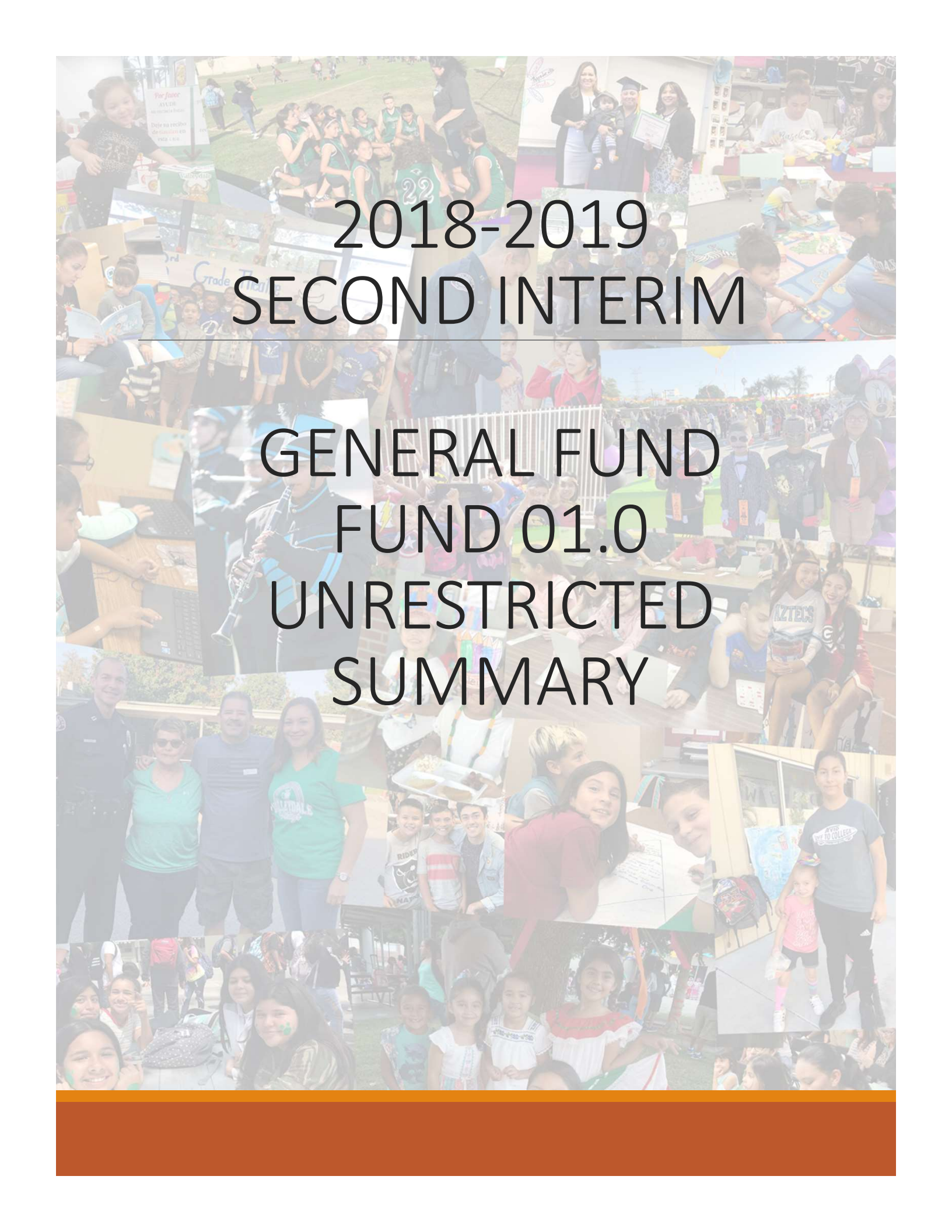
**MARCH 5, 2019**

546 South Citrus Ave., Azusa, California 91702  
626-967-6211 Phone | 626-858-6123 Fax

[Azusa.org](http://Azusa.org)

G = General Ledger Data; S = Supplemental Data

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



# 2018-2019 SECOND INTERIM

## GENERAL FUND FUND 01.0 UNRESTRICTED SUMMARY

| Description                                                                                                   | Resource Codes | 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) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 88,313,162.00       | 88,903,016.00                       | 47,888,852.11       | 89,004,405.00             | 101,389.00                 | 0.1%             |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 10,300.00           | 10,300.00                           | 0.00                | 10,300.00                 | 0.00                       | 0.0%             |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 4,121,989.00        | 2,890,682.00                        | 1,624,108.12        | 2,918,949.00              | 28,267.00                  | 1.0%             |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 533,672.00          | 533,646.00                          | 344,612.21          | 533,646.00                | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 92,979,123.00       | 92,337,644.00                       | 49,857,572.44       | 92,467,300.00             |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 38,400,855.00       | 38,467,267.00                       | 17,656,424.73       | 38,428,467.00             | 38,800.00                  | 0.1%             |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 11,620,853.00       | 11,641,582.00                       | 5,422,741.39        | 11,569,544.00             | 72,038.00                  | 0.6%             |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 16,023,882.00       | 16,053,290.00                       | 6,935,165.47        | 16,053,640.00             | (350.00)                   | 0.0%             |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 6,474,897.00        | 6,324,756.00                        | 2,761,834.48        | 6,351,306.00              | (26,550.00)                | -0.4%            |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 4,487,327.00        | 4,090,662.00                        | 3,003,586.66        | 4,116,675.00              | (26,013.00)                | -0.6%            |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 787,117.00          | 787,117.00                          | 0.00                | 907,117.00                | (120,000.00)               | -15.2%           |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | (436,576.00)        | (555,470.00)                        | 0.00                | (568,840.00)              | 13,370.00                  | -2.4%            |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 77,358,355.00       | 76,809,204.00                       | 35,779,752.73       | 76,857,909.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 15,620,768.00       | 15,528,440.00                       | 14,077,819.71       | 15,609,391.00             |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In                                                                                               |                | 8900-8929              | 3,000.00            | 3,000.00                            | 0.00                | 3,000.00                  | 0.00                       | 0.0%             |
| b) Transfers Out                                                                                              |                | 7600-7629              | 1,030,000.00        | 1,030,000.00                        | 0.00                | 1,030,000.00              | 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              | (17,489,942.00)     | (17,489,942.00)                     | 0.00                | (17,478,424.00)           | 11,518.00                  | -0.1%            |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | (18,516,942.00)     | (18,516,942.00)                     | 0.00                | (18,505,424.00)           |                            |                  |

| 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) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (2,896,174.00)      | (2,988,502.00)                      | 14,077,819.71       | (2,896,033.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 13,663,884.01       | 13,663,884.01                       |                     | 13,663,884.01             | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 13,663,884.01       | 13,663,884.01                       |                     | 13,663,884.01             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 13,663,884.01       | 13,663,884.01                       |                     | 13,663,884.01             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 10,767,710.01       | 10,675,382.01                       |                     | 10,767,851.01             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash                                             |                | 9711         | 25,000.00           | 25,000.00                           |                     | 25,000.00                 |                            |                  |
| Stores                                                     |                | 9712         | 1,264.00            | 1,264.00                            |                     | 1,264.00                  |                            |                  |
| 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         | 500,000.00          | 500,000.00                          |                     | 500,000.00                |                            |                  |
| AEA Reserve                                                | 0000           | 9780         | 500,000.00          |                                     |                     |                           |                            |                  |
| AEA REserve                                                | 0000           | 9780         |                     | 500,000.00                          |                     |                           |                            |                  |
| AEA Reserve                                                | 0000           | 9780         |                     |                                     |                     | 500,000.00                |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 10,241,446.01       | 10,149,118.01                       |                     | 10,241,587.01             |                            |                  |
| 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) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 61,644,660.00       | 62,661,953.00                       | 35,444,566.00       | 62,763,342.00             | 101,389.00                 | 0.2%             |
| Education Protection Account State Aid - Current Year  |                | 8012         | 10,734,079.00       | 12,477,491.00                       | 6,238,746.00        | 12,477,491.00             | 0.00                       | 0.0%             |
| State Aid - Prior Years                                |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                 |                | 8021         | 54,448.00           | 54,448.00                           | 26,443.93           | 54,448.00                 | 0.00                       | 0.0%             |
| Timber Yield Tax                                       |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County & District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                     |                | 8041         | 8,948,246.00        | 8,777,395.00                        | 4,881,515.63        | 8,777,395.00              | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                   |                | 8042         | 1,642.00            | 1,642.00                            | 0.00                | 1,642.00                  | 0.00                       | 0.0%             |
| Prior Years' Taxes                                     |                | 8043         | 270,000.00          | 770,000.00                          | 460,997.36          | 770,000.00                | 0.00                       | 0.0%             |
| Supplemental Taxes                                     |                | 8044         | 414,195.00          | 414,195.00                          | 148,068.50          | 414,195.00                | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 5,296,184.00        | 2,796,184.00                        | 230,445.81          | 3,690,537.00              | 894,353.00                 | 32.0%            |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 894,353.00          | 894,353.00                          | 456,211.72          | 0.00                      | (894,353.00)               | -100.0%          |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 55,355.00           | 55,355.00                           | 1,857.16            | 55,355.00                 | 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                                 |                |              | 88,313,162.00       | 88,903,016.00                       | 47,888,852.11       | 89,004,405.00             | 101,389.00                 | 0.1%             |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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                                    |                |              | 88,313,162.00       | 88,903,016.00                       | 47,888,852.11       | 89,004,405.00             | 101,389.00                 | 0.1%             |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| 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         | 10,300.00           | 10,300.00                           | 0.00                | 10,300.00                 | 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         |                     |                                     |                     |                           |                            |                  |

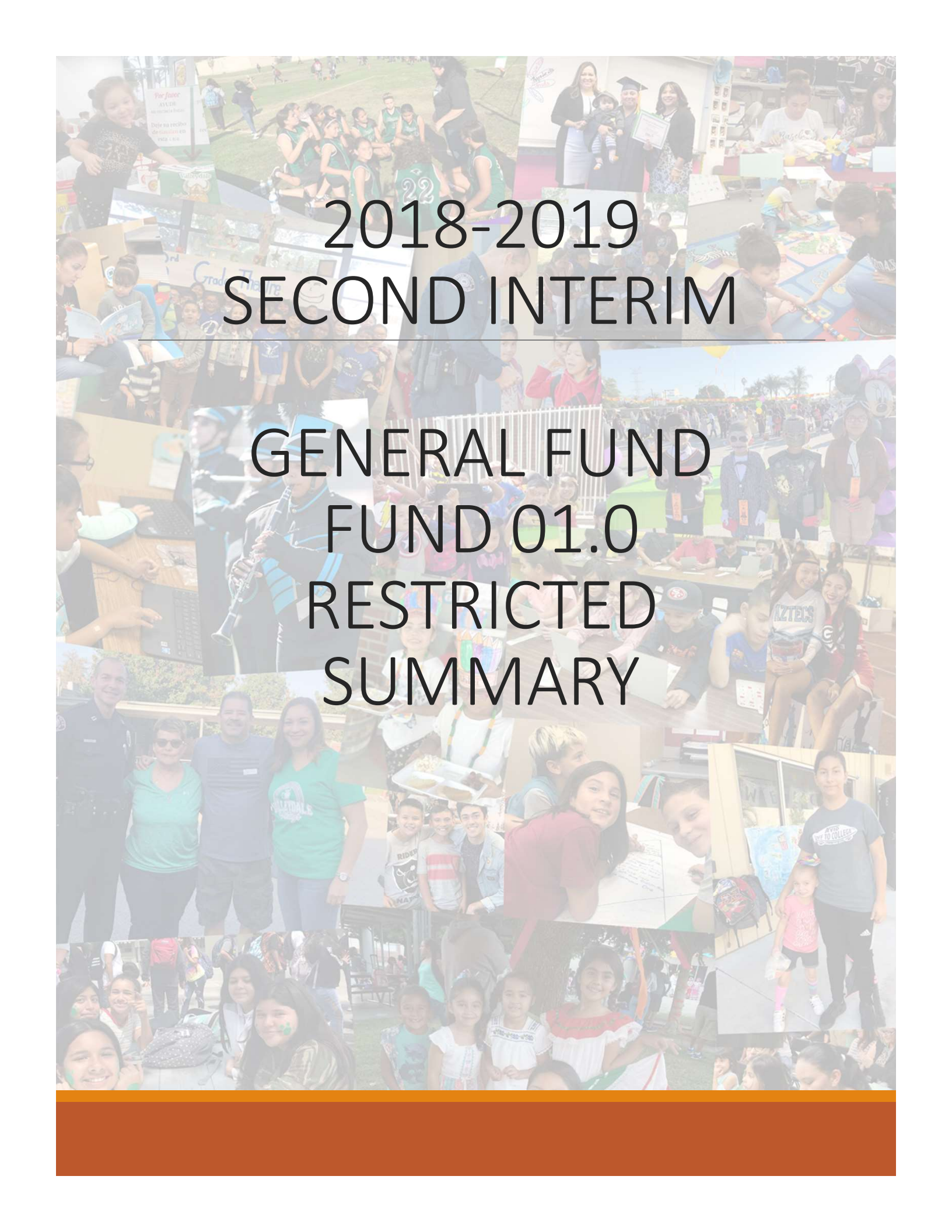
| Description                                         | Resource Codes                                                                                                                           | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(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,<br>3045, 3060, 3061,<br>3110, 3150, 3155,<br>3177, 3180, 3181,<br>3185, 4050, 4123,<br>4124, 4126, 4127,<br>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%                   |
| <b>TOTAL, FEDERAL REVENUE</b>                       |                                                                                                                                          |              | 10,300.00              | 10,300.00                                 | 0.00                   | 10,300.00                       | 0.00                             | 0.0%                   |
| <b>OTHER STATE REVENUE</b>                          |                                                                                                                                          |              |                        |                                           |                        |                                 |                                  |                        |
| Other State Apportionments                          |                                                                                                                                          |              |                        |                                           |                        |                                 |                                  |                        |
| ROC/P Entitlement<br>Prior Years                    | 6360                                                                                                                                     | 8319         |                        |                                           |                        |                                 |                                  |                        |
| Special Education Master Plan<br>Current Year       | 6500                                                                                                                                     | 8311         |                        |                                           |                        |                                 |                                  |                        |
| Prior Years                                         | 6500                                                                                                                                     | 8319         |                        |                                           |                        |                                 |                                  |                        |
| All Other State Apportionments - Current Year       | All Other                                                                                                                                | 8311         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other State Apportionments - Prior Years        | All Other                                                                                                                                | 8319         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Child Nutrition Programs                            |                                                                                                                                          | 8520         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Mandated Costs Reimbursements                       |                                                                                                                                          | 8550         | 2,956,048.00           | 1,724,741.00                              | 1,057,150.00           | 1,793,475.00                    | 68,734.00                        | 4.0%                   |
| Lottery - Unrestricted and Instructional Materials  |                                                                                                                                          | 8560         | 1,165,941.00           | 1,165,941.00                              | 554,768.12             | 1,125,474.00                    | (40,467.00)                      | -3.5%                  |
| Tax Relief Subventions<br>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                                      | 12,190.00              | 0.00                            | 0.00                             | 0.0%                   |
| <b>TOTAL, OTHER STATE REVENUE</b>                   |                                                                                                                                          |              | 4,121,989.00           | 2,890,682.00                              | 1,624,108.12           | 2,918,949.00                    | 28,267.00                        | 1.0%                   |

| Description                                              | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------------------------------------|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                      |                                     |                      |                           |                            |                  |
| 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         | 1,500.00             | 1,500.00                            | 4,294.00             | 1,500.00                  | 0.00                       | 0.0%             |
| Interest                                                 |                | 8660         | 85,000.00            | 85,000.00                           | 151,504.28           | 85,000.00                 | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                      |                                     |                      |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students                                    |                | 8672         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                 | 0.00                                | 13,109.66            | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 100,672.00           | 100,672.00                          | 0.00                 | 100,672.00                | 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         | 107,000.00           | 107,000.00                          | 0.00                 | 0.00                      | (107,000.00)               | -100.0%          |
| 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         | 239,500.00           | 239,474.00                          | 175,704.27           | 346,474.00                | 107,000.00                 | 44.7%            |
| Tuition                                                  |                | 8710         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                      |                                     |                      |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                      |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         |                      |                                     |                      |                           |                            |                  |
| 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>533,672.00</b>    | <b>533,646.00</b>                   | <b>344,612.21</b>    | <b>533,646.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>92,979,123.00</b> | <b>92,337,644.00</b>                | <b>49,857,572.44</b> | <b>92,467,300.00</b>      | <b>129,656.00</b>          | <b>0.1%</b>      |

| Description                                                 | Resource Codes | 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         | 30,765,704.00       | 30,565,442.00                       | 14,058,061.45       | 30,526,642.00             | 38,800.00                  | 0.1%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 1,534,032.00        | 1,800,706.00                        | 725,912.19          | 1,800,706.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 4,797,725.00        | 4,797,725.00                        | 2,365,140.45        | 4,797,725.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 1,303,394.00        | 1,303,394.00                        | 507,310.64          | 1,303,394.00              | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | 38,400,855.00       | 38,467,267.00                       | 17,656,424.73       | 38,428,467.00             | 38,800.00                  | 0.1%             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 931,073.00          | 951,429.00                          | 244,198.99          | 951,079.00                | 350.00                     | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 4,043,532.00        | 4,043,132.00                        | 2,046,018.51        | 4,043,132.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 896,855.00          | 896,855.00                          | 440,618.92          | 896,855.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 5,255,678.00        | 5,256,451.00                        | 2,387,771.62        | 5,184,763.00              | 71,688.00                  | 1.4%             |
| Other Classified Salaries                                   |                | 2900         | 493,715.00          | 493,715.00                          | 304,133.35          | 493,715.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 11,620,853.00       | 11,641,582.00                       | 5,422,741.39        | 11,569,544.00             | 72,038.00                  | 0.6%             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 6,246,857.00        | 6,258,942.00                        | 2,833,793.20        | 6,258,942.00              | 0.00                       | 0.0%             |
| PERS                                                        |                | 3201-3202    | 1,796,353.00        | 1,799,374.00                        | 604,877.47          | 1,776,041.00              | 23,333.00                  | 1.3%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,402,843.00        | 1,410,035.00                        | 611,787.05          | 1,411,278.00              | (1,243.00)                 | -0.1%            |
| Health and Welfare Benefits                                 |                | 3401-3402    | 3,673,486.00        | 3,673,486.00                        | 1,437,776.84        | 3,695,926.00              | (22,440.00)                | -0.6%            |
| Unemployment Insurance                                      |                | 3501-3502    | 25,051.00           | 25,147.00                           | 11,275.99           | 25,147.00                 | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 1,836,886.00        | 1,843,900.00                        | 864,673.40          | 1,843,900.00              | 0.00                       | 0.0%             |
| OPEB, Allocated                                             |                | 3701-3702    | 472,871.00          | 472,871.00                          | 50,749.33           | 472,871.00                | 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    | 569,535.00          | 569,535.00                          | 520,232.19          | 569,535.00                | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 16,023,882.00       | 16,053,290.00                       | 6,935,165.47        | 16,053,640.00             | (350.00)                   | 0.0%             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 1,282,454.00        | 1,292,454.00                        | 383,629.23          | 1,294,454.00              | (2,000.00)                 | -0.2%            |
| Books and Other Reference Materials                         |                | 4200         | 115,190.00          | 115,190.00                          | 32,795.30           | 115,190.00                | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 1,815,930.00        | 2,012,814.00                        | 616,506.22          | 2,039,749.00              | (26,935.00)                | -1.3%            |
| Noncapitalized Equipment                                    |                | 4400         | 3,261,323.00        | 2,904,298.00                        | 1,728,903.73        | 2,901,913.00              | 2,385.00                   | 0.1%             |
| Food                                                        |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 6,474,897.00        | 6,324,756.00                        | 2,761,834.48        | 6,351,306.00              | (26,550.00)                | -0.4%            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 267,643.00          | 309,572.00                          | 181,074.59          | 347,168.00                | (37,596.00)                | -12.1%           |
| Dues and Memberships                                        |                | 5300         | 25,900.00           | 25,900.00                           | 26,088.99           | 26,200.00                 | (300.00)                   | -1.2%            |
| Insurance                                                   |                | 5400-5450    | 626,000.00          | 626,000.00                          | 0.00                | 626,000.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 2,352,932.00        | 2,352,932.00                        | 1,380,467.07        | 2,352,932.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 341,765.00          | 374,845.00                          | 133,279.01          | 375,645.00                | (800.00)                   | -0.2%            |
| Transfers of Direct Costs                                   |                | 5710         | (6,470.00)          | (12,670.00)                         | (12.40)             | (12,470.00)               | (200.00)                   | 1.6%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (57,800.00)         | (61,500.00)                         | 0.00                | (61,500.00)               | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 468,657.00          | 6,883.00                            | 1,086,174.90        | 0.00                      | 6,883.00                   | 100.0%           |
| Communications                                              |                | 5900         | 468,700.00          | 468,700.00                          | 196,514.50          | 462,700.00                | 6,000.00                   | 1.3%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 4,487,327.00        | 4,090,662.00                        | 3,003,586.66        | 4,116,675.00              | (26,013.00)                | -0.6%            |

| Description                                                                             | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-----------------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>                                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition                                                                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 636,109.00          | 636,109.00                          | 0.00                | 636,109.00                | 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         | 151,008.00          | 151,008.00                          | 0.00                | 151,008.00                | 0.00                       | 0.0%             |
| Payments to County Offices                                                              |                | 7142         | 0.00                | 0.00                                | 0.00                | 120,000.00                | (120,000.00)               | New              |
| 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                | 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)                              |                |              | 787,117.00          | 787,117.00                          | 0.00                | 907,117.00                | (120,000.00)               | -15.2%           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs                                                             |                | 7310         | (316,836.00)        | (391,203.00)                        | 0.00                | (404,573.00)              | 13,370.00                  | -3.4%            |
| Transfers of Indirect Costs - Interfund                                                 |                | 7350         | (119,740.00)        | (164,267.00)                        | 0.00                | (164,267.00)              | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                        |                |              | (436,576.00)        | (555,470.00)                        | 0.00                | (568,840.00)              | 13,370.00                  | -2.4%            |
| TOTAL, EXPENDITURES                                                                     |                |              | 77,358,355.00       | 76,809,204.00                       | 35,779,752.73       | 76,857,909.00             | (48,705.00)                | -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) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                    |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From: Bond Interest and Redemption Fund                       |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers In                       |                | 8919         | 3,000.00            | 3,000.00                            | 0.00                | 3,000.00                  | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 3,000.00            | 3,000.00                            | 0.00                | 3,000.00                  | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| 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         | 1,030,000.00        | 1,030,000.00                        | 0.00                | 1,030,000.00              | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 1,030,000.00        | 1,030,000.00                        | 0.00                | 1,030,000.00              | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Emergency Apportionments                                      |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Proceeds</b>                                               |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-Purchase of Land/Buildings           |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Other Sources</b>                                          |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>USES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>CONTRIBUTIONS</b>                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                      |                | 8980         | (17,489,942.00)     | (17,489,942.00)                     | 0.00                | (17,478,424.00)           | 11,518.00                  | -0.1%            |
| Contributions from Restricted Revenues                        |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS                                      |                |              | (17,489,942.00)     | (17,489,942.00)                     | 0.00                | (17,478,424.00)           | 11,518.00                  | -0.1%            |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                    |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)                                           |                |              | (18,516,942.00)     | (18,516,942.00)                     | 0.00                | (18,505,424.00)           | 11,518.00                  | -0.1%            |



# 2018-2019 SECOND INTERIM

## GENERAL FUND FUND 01.0 RESTRICTED SUMMARY

| Description                                                                                                   | Resource Codes | 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) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 6,399,228.00        | 7,330,605.00                        | 3,507,713.81        | 7,544,621.00              | 214,016.00                 | 2.9%             |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 2,800,751.00        | 4,496,352.00                        | 1,973,222.52        | 4,583,850.00              | 87,498.00                  | 1.9%             |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 6,658,962.00        | 6,689,438.00                        | 1,775,996.96        | 6,669,699.00              | (19,739.00)                | -0.3%            |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 15,858,941.00       | 18,516,395.00                       | 7,256,933.29        | 18,798,170.00             |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 11,307,199.00       | 11,440,728.00                       | 4,896,973.42        | 11,482,367.00             | (41,639.00)                | -0.4%            |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 6,087,143.00        | 6,129,086.00                        | 2,824,672.60        | 6,200,774.00              | (71,688.00)                | -1.2%            |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 4,718,670.00        | 4,698,154.00                        | 2,035,348.61        | 4,647,992.00              | 50,162.00                  | 1.1%             |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 1,519,936.00        | 2,573,346.00                        | 1,018,039.35        | 2,769,187.00              | (195,841.00)               | -7.6%            |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 6,057,171.00        | 7,339,086.00                        | 3,433,037.92        | 7,455,342.00              | (116,256.00)               | -1.6%            |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 3,536,498.00        | 3,536,498.00                        | 0.00                | 3,546,169.00              | (9,671.00)                 | -0.3%            |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | 316,836.00          | 391,203.00                          | 0.00                | 404,573.00                | (13,370.00)                | -3.4%            |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 33,543,453.00       | 36,108,101.00                       | 14,208,071.90       | 36,506,404.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (17,684,512.00)     | (17,591,706.00)                     | (6,951,138.61)      | (17,708,234.00)           |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 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              | 17,489,942.00       | 17,489,942.00                       | 0.00                | 17,478,424.00             | (11,518.00)                | -0.1%            |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | 17,489,942.00       | 17,489,942.00                       | 0.00                | 17,478,424.00             |                            |                  |

| 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) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (194,570.00)        | (101,764.00)                        | (6,951,138.61)      | (229,810.00)              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 3,801,967.94        | 3,801,967.94                        |                     | 3,801,967.94              | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 3,801,967.94        | 3,801,967.94                        |                     | 3,801,967.94              |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 3,801,967.94        | 3,801,967.94                        |                     | 3,801,967.94              |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 3,607,397.94        | 3,700,203.94                        |                     | 3,572,157.94              |                            |                  |
| 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         | 3,607,397.94        | 3,700,204.39                        |                     | 3,572,158.39              |                            |                  |
| 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                | (0.45)                              |                     | (0.45)                    |                            |                  |

| Description                                            | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                        |
| 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<br>Fund (ERAF)          |                | 8045         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Community Redevelopment Funds<br>(SB 617/699/1992)     |                | 8047         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Penalties and Interest from<br>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<br>(50%) Adjustment                     |                | 8089         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Subtotal, LCFF Sources                                 |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| <b>LCFF Transfers</b>                                  |                |              |                        |                                           |                        |                                 |                                  |                        |
| Unrestricted LCFF<br>Transfers - Current Year          | 0000           | 8091         |                        |                                           |                        |                                 |                                  |                        |
| All Other LCFF<br>Transfers - Current Year             | All Other      | 8091         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Property Taxes Transfers                               |                | 8097         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>TOTAL, LCFF SOURCES</b>                             |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>FEDERAL REVENUE</b>                                 |                |              |                        |                                           |                        |                                 |                                  |                        |
| Maintenance and Operations                             |                | 8110         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Special Education Entitlement                          |                | 8181         | 1,751,933.00           | 1,751,690.00                              | 865,333.00             | 1,751,690.00                    | 0.00                             | 0.0%                   |
| Special Education Discretionary Grants                 |                | 8182         | 652,209.00             | 652,665.00                                | 366,269.00             | 652,665.00                      | 0.00                             | 0.0%                   |
| Child Nutrition Programs                               |                | 8220         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Donated Food Commodities                               |                | 8221         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Forest Reserve Funds                                   |                | 8260         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Flood Control Funds                                    |                | 8270         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Wildlife Reserve Funds                                 |                | 8280         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| FEMA                                                   |                | 8281         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Interagency Contracts Between LEAs                     |                | 8285         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Pass-Through Revenues from Federal Sources             |                | 8287         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Title I, Part A, Basic                                 | 3010           | 8290         | 2,988,860.00           | 3,454,145.00                              | 1,237,164.31           | 3,417,502.00                    | (36,643.00)                      | -1.1%                  |
| Title I, Part D, Local Delinquent<br>Programs          | 3025           | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Title II, Part A, Educator Quality                     | 4035           | 8290         | 376,986.00             | 401,133.00                                | 148,873.92             | 431,974.00                      | 30,841.00                        | 7.7%                   |

| Description                                        | Resource Codes                                                                                                         | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program     | 4201                                                                                                                   | 8290         | 0.00                | 0.00                                | 6,604.00            | 13,206.00                 | 13,206.00                  | New              |
| Title III, Part A, English Learner Program         | 4203                                                                                                                   | 8290         | 234,438.00          | 352,281.00                          | 150,159.99          | 361,830.00                | 9,549.00                   | 2.7%             |
| Public Charter Schools Grant Program (PCSGP)       | 4610                                                                                                                   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
|                                                    | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290         | 214,000.00          | 214,000.00                          | 299,138.00          | 404,277.00                | 190,277.00                 | 88.9%            |
| Other NCLB / Every Student Succeeds Act            | 5510, 5630                                                                                                             | 8290         | 214,000.00          | 214,000.00                          | 299,138.00          | 404,277.00                | 190,277.00                 | 88.9%            |
| Career and Technical Education                     | 3500-3599                                                                                                              | 8290         | 90,790.00           | 90,790.00                           | 0.00                | 97,576.00                 | 6,786.00                   | 7.5%             |
| All Other Federal Revenue                          | All Other                                                                                                              | 8290         | 90,012.00           | 413,901.00                          | 434,171.59          | 413,901.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |                                                                                                                        |              | <b>6,399,228.00</b> | <b>7,330,605.00</b>                 | <b>3,507,713.81</b> | <b>7,544,621.00</b>       | <b>214,016.00</b>          | <b>2.9%</b>      |
| <b>OTHER STATE REVENUE</b>                         |                                                                                                                        |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments                         |                                                                                                                        |              |                     |                                     |                     |                           |                            |                  |
| ROC/P Entitlement                                  |                                                                                                                        |              |                     |                                     |                     |                           |                            |                  |
| Prior Years                                        | 6360                                                                                                                   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan                      |                                                                                                                        |              |                     |                                     |                     |                           |                            |                  |
| Current Year                                       | 6500                                                                                                                   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years                                        | 6500                                                                                                                   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year      | All Other                                                                                                              | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years       | All Other                                                                                                              | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs                           |                                                                                                                        | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements                      |                                                                                                                        | 8550         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Lottery - Unrestricted and Instructional Materials |                                                                                                                        | 8560         | 358,000.00          | 358,000.00                          | 40,756.31           | 398,756.00                | 40,756.00                  | 11.4%            |
| Tax Relief Subventions                             |                                                                                                                        |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                          |                                                                                                                        |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |                                                                                                                        | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                    |                                                                                                                        | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources           |                                                                                                                        | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)           | 6010                                                                                                                   | 8590         | 1,723,067.00        | 1,723,067.00                        | 1,135,214.71        | 1,723,067.00              | 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                | 1,206,972.00                        | 0.00                | 1,206,972.00              | 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         | 35,000.00           | 35,000.00                           | 82,500.00           | 110,000.00                | 75,000.00                  | 214.3%           |
| 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         | 684,684.00          | 1,173,313.00                        | 714,751.50          | 1,145,055.00              | (28,258.00)                | -2.4%            |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |                                                                                                                        |              | <b>2,800,751.00</b> | <b>4,496,352.00</b>                 | <b>1,973,222.52</b> | <b>4,583,850.00</b>       | <b>87,498.00</b>           | <b>1.9%</b>      |

| Description                                              | Resource Codes | 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) |
|----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| 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                                | 330,290.63          | 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         | 447,142.00          | 447,142.00                          | 574,531.70          | 447,142.00                | 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         | 10,000.00           | 15,000.00                           | 0.00                | 15,000.00                 | 0.00                       | 0.0%             |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustme                 |                | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue                                  |                | 8699         | 0.00                | 25,476.00                           | 37,622.36           | 25,976.00                 | 500.00                     | 2.0%             |
| 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         | 6,201,820.00        | 6,201,820.00                        | 833,552.27          | 6,181,581.00              | (20,239.00)                | -0.3%            |
| From County Offices                                      | 6500           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | 6500           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers                                          |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6360           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6360           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | 6360           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                        |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | All Other      | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | All Other      | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 6,658,962.00        | 6,689,438.00                        | 1,775,996.96        | 6,669,699.00              | (19,739.00)                | -0.3%            |
| <b>TOTAL, REVENUES</b>                                   |                |              | 15,858,941.00       | 18,516,395.00                       | 7,256,933.29        | 18,798,170.00             | 281,775.00                 | 1.5%             |

| Description                                                 | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 8,129,571.00        | 8,529,774.00                        | 3,471,071.11        | 8,571,413.00              | (41,639.00)                | -0.5%            |
| Certificated Pupil Support Salaries                         |                | 1200         | 1,702,558.00        | 1,435,884.00                        | 683,332.19          | 1,435,884.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 583,629.00          | 583,629.00                          | 303,840.06          | 583,629.00                | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 891,441.00          | 891,441.00                          | 438,730.06          | 891,441.00                | 0.00                       | 0.0%             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 11,307,199.00       | 11,440,728.00                       | 4,896,973.42        | 11,482,367.00             | (41,639.00)                | -0.4%            |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 2,984,223.00        | 3,024,730.00                        | 1,332,144.79        | 3,024,730.00              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 2,278,804.00        | 2,278,304.00                        | 1,095,586.12        | 2,278,304.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 220,241.00          | 220,241.00                          | 136,127.99          | 220,241.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 537,345.00          | 538,910.00                          | 245,862.39          | 610,598.00                | (71,688.00)                | -13.3%           |
| Other Classified Salaries                                   |                | 2900         | 66,530.00           | 66,901.00                           | 14,951.31           | 66,901.00                 | 0.00                       | 0.0%             |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 6,087,143.00        | 6,129,086.00                        | 2,824,672.60        | 6,200,774.00              | (71,688.00)                | -1.2%            |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 1,752,717.00        | 1,753,424.00                        | 760,362.41          | 1,717,663.00              | 35,761.00                  | 2.0%             |
| PERS                                                        |                | 3201-3202    | 734,768.00          | 740,232.00                          | 343,402.85          | 740,232.00                | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 597,415.00          | 598,940.00                          | 273,121.47          | 597,941.00                | 999.00                     | 0.2%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 988,989.00          | 957,271.00                          | 364,714.23          | 949,032.00                | 8,239.00                   | 0.9%             |
| Unemployment Insurance                                      |                | 3501-3502    | 8,704.00            | 8,746.00                            | 4,763.42            | 8,663.00                  | 83.00                      | 0.9%             |
| Workers' Compensation                                       |                | 3601-3602    | 636,077.00          | 639,541.00                          | 288,984.23          | 634,461.00                | 5,080.00                   | 0.8%             |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 4,718,670.00        | 4,698,154.00                        | 2,035,348.61        | 4,647,992.00              | 50,162.00                  | 1.1%             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 350,000.00          | 541,803.00                          | 353,731.05          | 586,559.00                | (44,756.00)                | -8.3%            |
| Books and Other Reference Materials                         |                | 4200         | 11,969.00           | 11,969.00                           | 1,251.09            | 11,969.00                 | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 1,096,051.00        | 1,848,182.00                        | 630,187.09          | 1,938,402.00              | (90,220.00)                | -4.9%            |
| Noncapitalized Equipment                                    |                | 4400         | 61,916.00           | 171,392.00                          | 32,870.12           | 232,257.00                | (60,865.00)                | -35.5%           |
| Food                                                        |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 1,519,936.00        | 2,573,346.00                        | 1,018,039.35        | 2,769,187.00              | (195,841.00)               | -7.6%            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 3,309,314.00        | 3,309,314.00                        | 2,355,885.04        | 3,219,941.00              | 89,373.00                  | 2.7%             |
| Travel and Conferences                                      |                | 5200         | 120,231.00          | 244,176.00                          | 64,305.59           | 247,174.00                | (2,998.00)                 | -1.2%            |
| Dues and Memberships                                        |                | 5300         | 0.00                | 7,075.00                            | 200.00              | 7,075.00                  | 0.00                       | 0.0%             |
| Insurance                                                   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 44,900.00           | 60,900.00                           | 26,030.00           | 60,900.00                 | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 297,996.00          | 303,996.00                          | 92,025.27           | 309,496.00                | (5,500.00)                 | -1.8%            |
| Transfers of Direct Costs                                   |                | 5710         | 6,470.00            | 12,670.00                           | 12.40               | 12,470.00                 | 200.00                     | 1.6%             |
| 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         | 2,265,930.00        | 3,388,625.00                        | 894,579.62          | 3,598,286.00              | (209,661.00)               | -6.2%            |
| Communications                                              |                | 5900         | 12,330.00           | 12,330.00                           | 0.00                | 0.00                      | 12,330.00                  | 100.0%           |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 6,057,171.00        | 7,339,086.00                        | 3,433,037.92        | 7,455,342.00              | (116,256.00)               | -1.6%            |

| Description                                                                                | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--------------------------------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>CAPITAL OUTLAY</b>                                                                      |                |              |                        |                                           |                        |                                 |                                  |                        |
| 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<br>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%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                        |                                           |                        |                                 |                                  |                        |
| Tuition                                                                                    |                |              |                        |                                           |                        |                                 |                                  |                        |
| Tuition for Instruction Under Interdistrict<br>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<br>Payments to Districts or Charter Schools |                | 7141         | 3,536,498.00           | 3,536,498.00                              | 0.00                   | 3,546,169.00                    | (9,671.00)                       | -0.3%                  |
| 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<br>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<br>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<br>To Districts or Charter Schools                       | 6360           | 7221         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| To County Offices                                                                          | 6360           | 7222         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| To JPAs                                                                                    | 6360           | 7223         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other Transfers of Apportionments                                                          | All Other      | 7221-7223    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other Transfers                                                                        |                | 7281-7283    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other Transfers Out to All Others                                                      |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Debt Service                                                                               |                |              |                        |                                           |                        |                                 |                                  |                        |
| Debt Service - Interest                                                                    |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other Debt Service - Principal                                                             |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                                 |                |              | 3,536,498.00           | 3,536,498.00                              | 0.00                   | 3,546,169.00                    | (9,671.00)                       | -0.3%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                           |                |              |                        |                                           |                        |                                 |                                  |                        |
| Transfers of Indirect Costs                                                                |                | 7310         | 316,836.00             | 391,203.00                                | 0.00                   | 404,573.00                      | (13,370.00)                      | -3.4%                  |
| 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                                           |                |              | 316,836.00             | 391,203.00                                | 0.00                   | 404,573.00                      | (13,370.00)                      | -3.4%                  |
| TOTAL, EXPENDITURES                                                                        |                |              | 33,543,453.00          | 36,108,101.00                             | 14,208,071.90          | 36,506,404.00                   | (398,303.00)                     | -1.1%                  |

| Description                                                   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments                                          |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Emergency Apportionments                                      |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>USES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>CONTRIBUTIONS</b>                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                      |                | 8980         | 17,489,942.00       | 17,489,942.00                       | 0.00                | 17,478,424.00             | (11,518.00)                | -0.1%            |
| Contributions from Restricted Revenues                        |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS                                      |                |              | 17,489,942.00       | 17,489,942.00                       | 0.00                | 17,478,424.00             | (11,518.00)                | -0.1%            |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                    |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)                                           |                |              | 17,489,942.00       | 17,489,942.00                       | 0.00                | 17,478,424.00             | 11,518.00                  | -0.1%            |



# 2018-2019 SECOND INTERIM

## GENERAL FUND FUND 01.0 COMBINED SUMMARY

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

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 88,313,162.00       | 88,903,016.00                       | 47,888,852.11       | 89,004,405.00             | 101,389.00                 | 0.1%             |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 6,409,528.00        | 7,340,905.00                        | 3,507,713.81        | 7,554,921.00              | 214,016.00                 | 2.9%             |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 6,922,740.00        | 7,387,034.00                        | 3,597,330.64        | 7,502,799.00              | 115,765.00                 | 1.6%             |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 7,192,634.00        | 7,223,084.00                        | 2,120,609.17        | 7,203,345.00              | (19,739.00)                | -0.3%            |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 108,838,064.00      | 110,854,039.00                      | 57,114,505.73       | 111,265,470.00            |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 49,708,054.00       | 49,907,995.00                       | 22,553,398.15       | 49,910,834.00             | (2,839.00)                 | 0.0%             |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 17,707,996.00       | 17,770,668.00                       | 8,247,413.99        | 17,770,318.00             | 350.00                     | 0.0%             |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 20,742,552.00       | 20,751,444.00                       | 8,970,514.08        | 20,701,632.00             | 49,812.00                  | 0.2%             |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 7,994,833.00        | 8,898,102.00                        | 3,779,873.83        | 9,120,493.00              | (222,391.00)               | -2.5%            |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 10,544,498.00       | 11,429,748.00                       | 6,436,624.58        | 11,572,017.00             | (142,269.00)               | -1.2%            |
| 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<br>7400-7499 | 4,323,615.00        | 4,323,615.00                        | 0.00                | 4,453,286.00              | (129,671.00)               | -3.0%            |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | (119,740.00)        | (164,267.00)                        | 0.00                | (164,267.00)              | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 110,901,808.00      | 112,917,305.00                      | 49,987,824.63       | 113,364,313.00            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (2,063,744.00)      | (2,063,266.00)                      | 7,126,681.10        | (2,098,843.00)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In                                                                                               |                | 8900-8929              | 3,000.00            | 3,000.00                            | 0.00                | 3,000.00                  | 0.00                       | 0.0%             |
| b) Transfers Out                                                                                              |                | 7600-7629              | 1,030,000.00        | 1,030,000.00                        | 0.00                | 1,030,000.00              | 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                                                                        |                |                        | (1,027,000.00)      | (1,027,000.00)                      | 0.00                | (1,027,000.00)            |                            |                  |

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

| Description                                                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (3,090,744.00)      | (3,090,266.00)                      | 7,126,681.10        | (3,125,843.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 17,465,851.95       | 17,465,851.95                       |                     | 17,465,851.95             | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 17,465,851.95       | 17,465,851.95                       |                     | 17,465,851.95             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 17,465,851.95       | 17,465,851.95                       |                     | 17,465,851.95             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 14,375,107.95       | 14,375,585.95                       |                     | 14,340,008.95             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash                                             |                | 9711         | 25,000.00           | 25,000.00                           |                     | 25,000.00                 |                            |                  |
| Stores                                                     |                | 9712         | 1,264.00            | 1,264.00                            |                     | 1,264.00                  |                            |                  |
| Prepaid Items                                              |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others                                                 |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted                                              |                | 9740         | 3,607,397.94        | 3,700,204.39                        |                     | 3,572,158.39              |                            |                  |
| 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         | 500,000.00          | 500,000.00                          |                     | 500,000.00                |                            |                  |
| AEA Reserve                                                | 0000           | 9780         | 500,000.00          |                                     |                     |                           |                            |                  |
| AEA REserve                                                | 0000           | 9780         |                     | 500,000.00                          |                     |                           |                            |                  |
| AEA Reserve                                                | 0000           | 9780         |                     |                                     |                     | 500,000.00                |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 10,241,446.01       | 10,149,118.01                       |                     | 10,241,587.01             |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | (0.45)                              |                     | (0.45)                    |                            |                  |

| Description                                            | Resource Codes | 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) |
|--------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 61,644,660.00       | 62,661,953.00                       | 35,444,566.00       | 62,763,342.00             | 101,389.00                 | 0.2%             |
| Education Protection Account State Aid - Current Year  |                | 8012         | 10,734,079.00       | 12,477,491.00                       | 6,238,746.00        | 12,477,491.00             | 0.00                       | 0.0%             |
| State Aid - Prior Years                                |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                 |                | 8021         | 54,448.00           | 54,448.00                           | 26,443.93           | 54,448.00                 | 0.00                       | 0.0%             |
| Timber Yield Tax                                       |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County & District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                     |                | 8041         | 8,948,246.00        | 8,777,395.00                        | 4,881,515.63        | 8,777,395.00              | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                   |                | 8042         | 1,642.00            | 1,642.00                            | 0.00                | 1,642.00                  | 0.00                       | 0.0%             |
| Prior Years' Taxes                                     |                | 8043         | 270,000.00          | 770,000.00                          | 460,997.36          | 770,000.00                | 0.00                       | 0.0%             |
| Supplemental Taxes                                     |                | 8044         | 414,195.00          | 414,195.00                          | 148,068.50          | 414,195.00                | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 5,296,184.00        | 2,796,184.00                        | 230,445.81          | 3,690,537.00              | 894,353.00                 | 32.0%            |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 894,353.00          | 894,353.00                          | 456,211.72          | 0.00                      | (894,353.00)               | -100.0%          |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 55,355.00           | 55,355.00                           | 1,857.16            | 55,355.00                 | 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                                 |                |              | 88,313,162.00       | 88,903,016.00                       | 47,888,852.11       | 89,004,405.00             | 101,389.00                 | 0.1%             |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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                                    |                |              | 88,313,162.00       | 88,903,016.00                       | 47,888,852.11       | 89,004,405.00             | 101,389.00                 | 0.1%             |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                             |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                          |                | 8181         | 1,751,933.00        | 1,751,690.00                        | 865,333.00          | 1,751,690.00              | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                 |                | 8182         | 652,209.00          | 652,665.00                          | 366,269.00          | 652,665.00                | 0.00                       | 0.0%             |
| Child Nutrition Programs                               |                | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Donated Food Commodities                               |                | 8221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Forest Reserve Funds                                   |                | 8260         | 10,300.00           | 10,300.00                           | 0.00                | 10,300.00                 | 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         | 2,988,860.00        | 3,454,145.00                        | 1,237,164.31        | 3,417,502.00              | (36,643.00)                | -1.1%            |
| 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         | 376,986.00          | 401,133.00                          | 148,873.92          | 431,974.00                | 30,841.00                  | 7.7%             |

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

| Description                                        | Resource Codes                                                                                              | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program     | 4201                                                                                                        | 8290         | 0.00                | 0.00                                | 6,604.00            | 13,206.00                 | 13,206.00                  | New              |
| Title III, Part A, English Learner Program         | 4203                                                                                                        | 8290         | 234,438.00          | 352,281.00                          | 150,159.99          | 361,830.00                | 9,549.00                   | 2.7%             |
| 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         | 214,000.00          | 214,000.00                          | 299,138.00          | 404,277.00                | 190,277.00                 | 88.9%            |
| Career and Technical Education                     | 3500-3599                                                                                                   | 8290         | 90,790.00           | 90,790.00                           | 0.00                | 97,576.00                 | 6,786.00                   | 7.5%             |
| All Other Federal Revenue                          | All Other                                                                                                   | 8290         | 90,012.00           | 413,901.00                          | 434,171.59          | 413,901.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |                                                                                                             |              | <b>6,409,528.00</b> | <b>7,340,905.00</b>                 | <b>3,507,713.81</b> | <b>7,554,921.00</b>       | <b>214,016.00</b>          | <b>2.9%</b>      |
| <b>OTHER STATE REVENUE</b>                         |                                                                                                             |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments                         |                                                                                                             |              |                     |                                     |                     |                           |                            |                  |
| ROC/P Entitlement                                  |                                                                                                             |              |                     |                                     |                     |                           |                            |                  |
| Prior Years                                        | 6360                                                                                                        | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan                      |                                                                                                             |              |                     |                                     |                     |                           |                            |                  |
| Current Year                                       | 6500                                                                                                        | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years                                        | 6500                                                                                                        | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year      | All Other                                                                                                   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years       | All Other                                                                                                   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs                           |                                                                                                             | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements                      |                                                                                                             | 8550         | 2,956,048.00        | 1,724,741.00                        | 1,057,150.00        | 1,793,475.00              | 68,734.00                  | 4.0%             |
| Lottery - Unrestricted and Instructional Materials |                                                                                                             | 8560         | 1,523,941.00        | 1,523,941.00                        | 595,524.43          | 1,524,230.00              | 289.00                     | 0.0%             |
| Tax Relief Subventions                             |                                                                                                             |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                          |                                                                                                             |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |                                                                                                             | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                    |                                                                                                             | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources           |                                                                                                             | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)           | 6010                                                                                                        | 8590         | 1,723,067.00        | 1,723,067.00                        | 1,135,214.71        | 1,723,067.00              | 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                | 1,206,972.00                        | 0.00                | 1,206,972.00              | 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         | 35,000.00           | 35,000.00                           | 82,500.00           | 110,000.00                | 75,000.00                  | 214.3%           |
| 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         | 684,684.00          | 1,173,313.00                        | 726,941.50          | 1,145,055.00              | (28,258.00)                | -2.4%            |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |                                                                                                             |              | <b>6,922,740.00</b> | <b>7,387,034.00</b>                 | <b>3,597,330.64</b> | <b>7,502,799.00</b>       | <b>115,765.00</b>          | <b>1.6%</b>      |

| Description                                              | Resource Codes | 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) |
|----------------------------------------------------------|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                       |                                     |                      |                           |                            |                  |
| 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                                | 330,290.63           | 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         | 1,500.00              | 1,500.00                            | 4,294.00             | 1,500.00                  | 0.00                       | 0.0%             |
| Interest                                                 |                | 8660         | 85,000.00             | 85,000.00                           | 151,504.28           | 85,000.00                 | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                       |                                     |                      |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students                                    |                | 8672         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                  | 0.00                                | 13,109.66            | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 547,814.00            | 547,814.00                          | 574,531.70           | 547,814.00                | 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         | 117,000.00            | 122,000.00                          | 0.00                 | 15,000.00                 | (107,000.00)               | -87.7%           |
| Other Local Revenue                                      |                |              |                       |                                     |                      |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue                                  |                | 8699         | 239,500.00            | 264,950.00                          | 213,326.63           | 372,450.00                | 107,500.00                 | 40.6%            |
| 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         | 6,201,820.00          | 6,201,820.00                        | 833,552.27           | 6,181,581.00              | (20,239.00)                | -0.3%            |
| From County Offices                                      | 6500           | 8792         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | 6500           | 8793         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers                                          |                |              |                       |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                        | 6360           | 8791         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6360           | 8792         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | 6360           | 8793         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                        |                |              |                       |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | All Other      | 8792         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | All Other      | 8793         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>7,192,634.00</b>   | <b>7,223,084.00</b>                 | <b>2,120,609.17</b>  | <b>7,203,345.00</b>       | <b>(19,739.00)</b>         | <b>-0.3%</b>     |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>108,838,064.00</b> | <b>110,854,039.00</b>               | <b>57,114,505.73</b> | <b>111,265,470.00</b>     | <b>411,431.00</b>          | <b>0.4%</b>      |

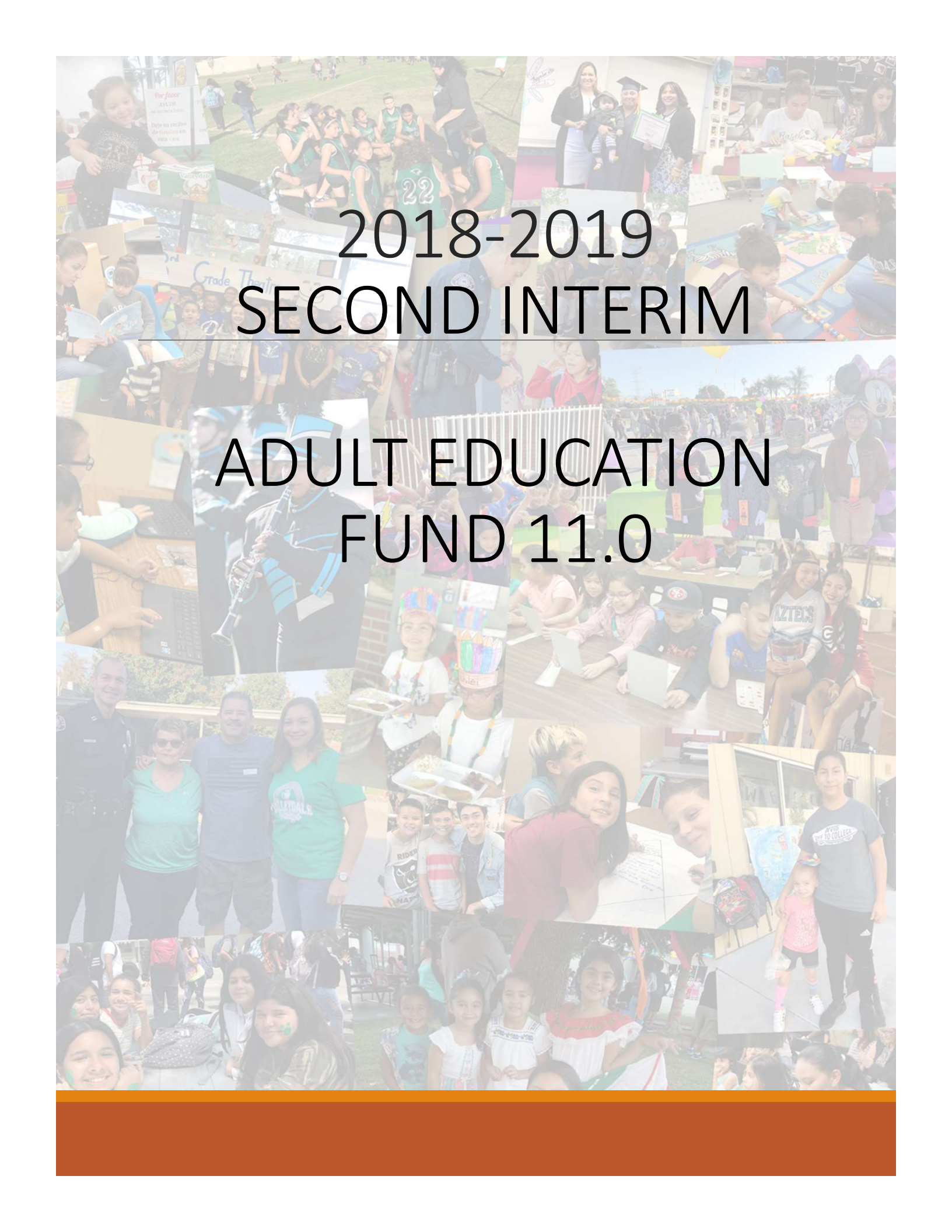
| Description                                                 | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 38,895,275.00       | 39,095,216.00                       | 17,529,132.56       | 39,098,055.00             | (2,839.00)                 | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 3,236,590.00        | 3,236,590.00                        | 1,409,244.38        | 3,236,590.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 5,381,354.00        | 5,381,354.00                        | 2,668,980.51        | 5,381,354.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 2,194,835.00        | 2,194,835.00                        | 946,040.70          | 2,194,835.00              | 0.00                       | 0.0%             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 49,708,054.00       | 49,907,995.00                       | 22,553,398.15       | 49,910,834.00             | (2,839.00)                 | 0.0%             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 3,915,296.00        | 3,976,159.00                        | 1,576,343.78        | 3,975,809.00              | 350.00                     | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 6,322,336.00        | 6,321,436.00                        | 3,141,604.63        | 6,321,436.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 1,117,096.00        | 1,117,096.00                        | 576,746.91          | 1,117,096.00              | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 5,793,023.00        | 5,795,361.00                        | 2,633,634.01        | 5,795,361.00              | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 560,245.00          | 560,616.00                          | 319,084.66          | 560,616.00                | 0.00                       | 0.0%             |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 17,707,996.00       | 17,770,668.00                       | 8,247,413.99        | 17,770,318.00             | 350.00                     | 0.0%             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 7,999,574.00        | 8,012,366.00                        | 3,594,155.61        | 7,976,605.00              | 35,761.00                  | 0.4%             |
| PERS                                                        |                | 3201-3202    | 2,531,121.00        | 2,539,606.00                        | 948,280.32          | 2,516,273.00              | 23,333.00                  | 0.9%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 2,000,258.00        | 2,008,975.00                        | 884,908.52          | 2,009,219.00              | (244.00)                   | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 4,662,475.00        | 4,630,757.00                        | 1,802,491.07        | 4,644,958.00              | (14,201.00)                | -0.3%            |
| Unemployment Insurance                                      |                | 3501-3502    | 33,755.00           | 33,893.00                           | 16,039.41           | 33,810.00                 | 83.00                      | 0.2%             |
| Workers' Compensation                                       |                | 3601-3602    | 2,472,963.00        | 2,483,441.00                        | 1,153,657.63        | 2,478,361.00              | 5,080.00                   | 0.2%             |
| OPEB, Allocated                                             |                | 3701-3702    | 472,871.00          | 472,871.00                          | 50,749.33           | 472,871.00                | 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    | 569,535.00          | 569,535.00                          | 520,232.19          | 569,535.00                | 0.00                       | 0.0%             |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 20,742,552.00       | 20,751,444.00                       | 8,970,514.08        | 20,701,632.00             | 49,812.00                  | 0.2%             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 1,632,454.00        | 1,834,257.00                        | 737,360.28          | 1,881,013.00              | (46,756.00)                | -2.5%            |
| Books and Other Reference Materials                         |                | 4200         | 127,159.00          | 127,159.00                          | 34,046.39           | 127,159.00                | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 2,911,981.00        | 3,860,996.00                        | 1,246,693.31        | 3,978,151.00              | (117,155.00)               | -3.0%            |
| Noncapitalized Equipment                                    |                | 4400         | 3,323,239.00        | 3,075,690.00                        | 1,761,773.85        | 3,134,170.00              | (58,480.00)                | -1.9%            |
| Food                                                        |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 7,994,833.00        | 8,898,102.00                        | 3,779,873.83        | 9,120,493.00              | (222,391.00)               | -2.5%            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 3,309,314.00        | 3,309,314.00                        | 2,355,885.04        | 3,219,941.00              | 89,373.00                  | 2.7%             |
| Travel and Conferences                                      |                | 5200         | 387,874.00          | 553,748.00                          | 245,380.18          | 594,342.00                | (40,594.00)                | -7.3%            |
| Dues and Memberships                                        |                | 5300         | 25,900.00           | 32,975.00                           | 26,288.99           | 33,275.00                 | (300.00)                   | -0.9%            |
| Insurance                                                   |                | 5400-5450    | 626,000.00          | 626,000.00                          | 0.00                | 626,000.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 2,397,832.00        | 2,413,832.00                        | 1,406,497.07        | 2,413,832.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 639,761.00          | 678,841.00                          | 225,304.28          | 685,141.00                | (6,300.00)                 | -0.9%            |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (57,800.00)         | (61,500.00)                         | 0.00                | (61,500.00)               | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 2,734,587.00        | 3,395,508.00                        | 1,980,754.52        | 3,598,286.00              | (202,778.00)               | -6.0%            |
| Communications                                              |                | 5900         | 481,030.00          | 481,030.00                          | 196,514.50          | 462,700.00                | 18,330.00                  | 3.8%             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 10,544,498.00       | 11,429,748.00                       | 6,436,624.58        | 11,572,017.00             | (142,269.00)               | -1.2%            |

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

| Description                                                                             | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-----------------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>                                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition                                                                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 636,109.00          | 636,109.00                          | 0.00                | 636,109.00                | 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         | 3,687,506.00        | 3,687,506.00                        | 0.00                | 3,697,177.00              | (9,671.00)                 | -0.3%            |
| Payments to County Offices                                                              |                | 7142         | 0.00                | 0.00                                | 0.00                | 120,000.00                | (120,000.00)               | New              |
| Payments to JPAs                                                                        |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                       |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                                 |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                       | 6500           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                                 | 6500           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                       | 6360           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                                 | 6360           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                                                       | All Other      | 7221-7223    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers                                                                     |                | 7281-7283    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others                                                   |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Debt Service                                                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Debt Service - Interest                                                                 |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal                                                          |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                              |                |              | 4,323,615.00        | 4,323,615.00                        | 0.00                | 4,453,286.00              | (129,671.00)               | -3.0%            |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs                                                             |                | 7310         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transfers of Indirect Costs - Interfund                                                 |                | 7350         | (119,740.00)        | (164,267.00)                        | 0.00                | (164,267.00)              | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                        |                |              | (119,740.00)        | (164,267.00)                        | 0.00                | (164,267.00)              | 0.00                       | 0.0%             |
| TOTAL, EXPENDITURES                                                                     |                |              | 110,901,808.00      | 112,917,305.00                      | 49,987,824.63       | 113,364,313.00            | (447,008.00)               | -0.4%            |

| Description                                                      | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                       |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From: Bond Interest and Redemption Fund                          |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers In                          |                | 8919         | 3,000.00            | 3,000.00                            | 0.00                | 3,000.00                  | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 3,000.00            | 3,000.00                            | 0.00                | 3,000.00                  | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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/<br>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         | 1,030,000.00        | 1,030,000.00                        | 0.00                | 1,030,000.00              | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 1,030,000.00        | 1,030,000.00                        | 0.00                | 1,030,000.00              | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                 |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds                                                         |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>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%             |
| <b>USES</b>                                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>CONTRIBUTIONS</b>                                             |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)                                              |                |              | (1,027,000.00)      | (1,027,000.00)                      | 0.00                | (1,027,000.00)            | 0.00                       | 0.0%             |

| Resource                  | Description                         | 2018-19               |
|---------------------------|-------------------------------------|-----------------------|
|                           |                                     | Projected Year Totals |
| 5640                      | Medi-Cal Billing Option             | 146,835.29            |
| 6230                      | California Clean Energy Jobs Act    | 704,491.47            |
| 6512                      | Special Ed: Mental Health Services  | 262,565.87            |
| 7510                      | Low-Performing Students Block Grant | 416,941.00            |
| 9010                      | Other Restricted Local              | 2,041,324.76          |
| Total, Restricted Balance |                                     | 3,572,158.39          |



# 2018-2019 SECOND INTERIM

## ADULT EDUCATION FUND 11.0

| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue                                                                                                    |                | 8100-8299               | 154,865.00             | 126,881.00                                | 48,747.00              | 134,898.00                      | 8,017.00                         | 6.3%                             |
| 3) Other State Revenue                                                                                                |                | 8300-8599               | 1,767,687.00           | 1,872,391.00                              | 182,919.00             | 1,872,391.00                    | 0.00                             | 0.0%                             |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 33,000.00              | 33,000.00                                 | 26,530.44              | 33,000.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 1,955,552.00           | 2,032,272.00                              | 258,196.44             | 2,040,289.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 980,605.00             | 1,299,053.00                              | 460,815.86             | 1,299,053.00                    | 0.00                             | 0.0%                             |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 285,298.00             | 308,969.00                                | 125,822.25             | 308,969.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 321,387.00             | 410,263.00                                | 155,106.29             | 410,263.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 101,435.00             | 645,011.00                                | 15,120.28              | 648,028.00                      | (3,017.00)                       | -0.5%                            |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 106,680.00             | 153,650.00                                | 32,582.65              | 158,650.00                      | (5,000.00)                       | -3.3%                            |
| 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,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 76,229.00              | 120,756.00                                | 0.00                   | 120,756.00                      | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 1,871,634.00           | 2,937,702.00                              | 789,447.33             | 2,945,719.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 83,918.00              | (905,430.00)                              | (531,250.89)           | (905,430.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 83,918.00              | (905,430.00)                              | (531,250.89)           | (905,430.00)                    |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 905,430.24             | 905,430.24                                |                        | 905,430.24                      | 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)                          |                |              | 905,430.24             | 905,430.24                                |                        | 905,430.24                      |                                  |                                  |
| d) Other Restatements                                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 905,430.24             | 905,430.24                                |                        | 905,430.24                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 989,348.24             | 0.24                                      |                        | 0.24                            |                                  |                                  |
| 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         | 787,587.22             | 0.22                                      |                        | 0.22                            |                                  |                                  |
| c) Committed                                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments                                              |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Assignments                                              |                | 9780         | 201,761.02             | 0.02                                      |                        | 0.02                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

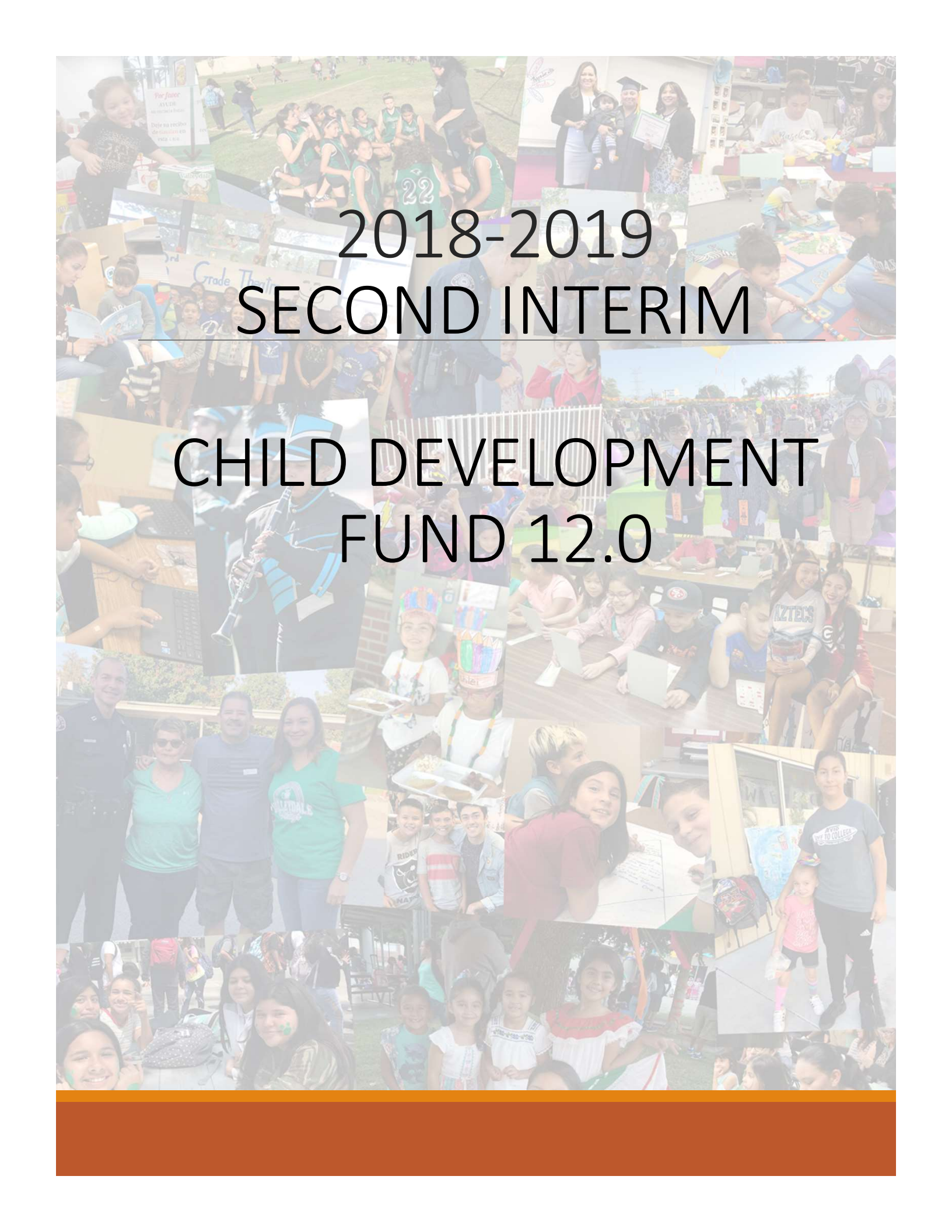
| Description                                              | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>LCFF SOURCES</b>                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Career and Technical Education                           | 3500-3599      | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Federal Revenue                                | All Other      | 8290         | 154,865.00             | 126,881.00                                | 48,747.00              | 134,898.00                      | 8,017.00                         | 6.3%                             |
| TOTAL, FEDERAL REVENUE                                   |                |              | 154,865.00             | 126,881.00                                | 48,747.00              | 134,898.00                      | 8,017.00                         | 6.3%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other State Apportionments                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| All Other State Apportionments - Current Year            |                | 8311         | 90,000.00              | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Apportionments - Prior Years             |                | 8319         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Adult Education Block Grant Program                      | 6391           | 8590         | 1,677,687.00           | 1,689,472.00                              | 0.00                   | 1,689,472.00                    | 0.00                             | 0.0%                             |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                   | 182,919.00                                | 182,919.00             | 182,919.00                      | 0.00                             | 0.0%                             |
| TOTAL, OTHER STATE REVENUE                               |                |              | 1,767,687.00           | 1,872,391.00                              | 182,919.00             | 1,872,391.00                    | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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         | 4,500.00               | 4,500.00                                  | 7,458.44               | 4,500.00                        | 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                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Adult Education Fees                                     |                | 8671         | 22,000.00              | 22,000.00                                 | 17,637.00              | 22,000.00                       | 0.00                             | 0.0%                             |
| Interagency Services                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                          |                | 8677         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 6,500.00               | 6,500.00                                  | 1,435.00               | 6,500.00                        | 0.00                             | 0.0%                             |
| Tuition                                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                          |                | 8710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 33,000.00              | 33,000.00                                 | 26,530.44              | 33,000.00                       | 0.00                             | 0.0%                             |
| TOTAL, REVENUES                                          |                |              | 1,955,552.00           | 2,032,272.00                              | 258,196.44             | 2,040,289.00                    |                                  |                                  |

| Description                                            | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                        |                | 1100         | 590,601.00             | 713,946.00                                | 259,053.36             | 713,946.00                      | 0.00                             | 0.0%                             |
| Certificated Pupil Support Salaries                    |                | 1200         | 216,774.00             | 261,877.00                                | 53,158.16              | 261,877.00                      | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 173,230.00             | 323,230.00                                | 148,604.34             | 323,230.00                      | 0.00                             | 0.0%                             |
| Other Certificated Salaries                            |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>980,605.00</b>      | <b>1,299,053.00</b>                       | <b>460,815.86</b>      | <b>1,299,053.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                      |                | 2100         | 54,615.00              | 54,615.00                                 | 19,825.22              | 54,615.00                       | 0.00                             | 0.0%                             |
| Classified Support Salaries                            |                | 2200         | 47,215.00              | 47,215.00                                 | 11,436.00              | 47,215.00                       | 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         | 183,468.00             | 207,139.00                                | 94,561.03              | 207,139.00                      | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>285,298.00</b>      | <b>308,969.00</b>                         | <b>125,822.25</b>      | <b>308,969.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| STRS                                                   |                | 3101-3102    | 137,181.00             | 184,665.00                                | 73,248.95              | 184,665.00                      | 0.00                             | 0.0%                             |
| PERS                                                   |                | 3201-3202    | 51,547.00              | 55,832.00                                 | 21,227.13              | 55,832.00                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 36,573.00              | 43,289.00                                 | 15,840.71              | 43,289.00                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 52,037.00              | 69,559.00                                 | 22,920.76              | 69,559.00                       | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 621.00                 | 1,636.00                                  | 285.28                 | 1,636.00                        | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 43,428.00              | 55,282.00                                 | 21,583.46              | 55,282.00                       | 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>321,387.00</b>      | <b>410,263.00</b>                         | <b>155,106.29</b>      | <b>410,263.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 17,585.00              | 16,525.00                                 | (10,456.11)            | 16,525.00                       | 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         | 70,251.00              | 537,887.00                                | 24,872.36              | 540,904.00                      | (3,017.00)                       | -0.6%                            |
| Noncapitalized Equipment                               |                | 4400         | 13,599.00              | 90,599.00                                 | 704.03                 | 90,599.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>101,435.00</b>      | <b>645,011.00</b>                         | <b>15,120.28</b>       | <b>648,028.00</b>               | <b>(3,017.00)</b>                | <b>-0.5%</b>                     |

| Description                                                                                | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--------------------------------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                           |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Subagreements for Services                                                                 |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                                                     |                | 5200         | 2,830.00               | 21,100.00                                 | 8,850.38               | 21,100.00                       | 0.00                             | 0.0%                             |
| Dues and Memberships                                                                       |                | 5300         | 500.00                 | 500.00                                    | 50.00                  | 500.00                          | 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         | 4,250.00               | 4,250.00                                  | 827.28                 | 4,250.00                        | 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         | 54,300.00              | 58,000.00                                 | 0.00                   | 58,000.00                       | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures                             |                | 5800         | 27,500.00              | 42,500.00                                 | 15,512.63              | 47,500.00                       | (5,000.00)                       | -11.8%                           |
| Communications                                                                             |                | 5900         | 17,300.00              | 27,300.00                                 | 7,342.36               | 27,300.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                                    |                |              | 106,680.00             | 153,650.00                                | 32,582.65              | 158,650.00                      | (5,000.00)                       | -3.3%                            |
| <b>CAPITAL OUTLAY</b>                                                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                               |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Tuition                                                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Tuition, Excess Costs, and/or Deficit Payments<br>Payments to Districts or Charter Schools |                | 7141         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Payments to County Offices                                                                 |                | 7142         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Payments to JPAs                                                                           |                | 7143         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Transfers Out                                                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Transfers of Pass-Through Revenues<br>To Districts or Charter Schools                      |                | 7211         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To County Offices                                                                          |                | 7212         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To JPAs                                                                                    |                | 7213         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service                                                                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Debt Service - Interest                                                                    |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal                                                             |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                           |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                                                    |                | 7350         | 76,229.00              | 120,756.00                                | 0.00                   | 120,756.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                    |                |              | 76,229.00              | 120,756.00                                | 0.00                   | 120,756.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENDITURES</b>                                                                 |                |              | 1,871,634.00           | 2,937,702.00                              | 789,447.33             | 2,945,719.00                    |                                  |                                  |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>                                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource                  | Description             | 2018/19<br>Projected Year Totals |
|---------------------------|-------------------------|----------------------------------|
| 6391                      | Adult Education Program | 0.22                             |
| Total, Restricted Balance |                         | 0.22                             |



# 2018-2019 SECOND INTERIM

## CHILD DEVELOPMENT FUND 12.0

| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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               | 617,898.00             | 617,898.00                                | 783,608.00             | 912,942.00                      | 295,044.00                       | 47.7%                            |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 0.00                   | 0.00                                      | 1,264.76               | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 617,898.00             | 617,898.00                                | 784,872.76             | 912,942.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 227,996.00             | 227,996.00                                | 128,366.34             | 310,965.00                      | (82,969.00)                      | -36.4%                           |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 212,621.00             | 212,621.00                                | 100,097.62             | 244,653.00                      | (32,032.00)                      | -15.1%                           |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 126,659.00             | 126,659.00                                | 61,828.69              | 170,477.00                      | (43,818.00)                      | -34.6%                           |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 10,010.00              | 17,162.00                                 | 21,831.12              | 153,387.00                      | (136,225.00)                     | -793.8%                          |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 12,536.00              | 12,536.00                                 | 6,281.96               | 12,536.00                       | 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,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 28,076.00              | 28,076.00                                 | 0.00                   | 28,076.00                       | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 617,898.00             | 625,050.00                                | 318,405.73             | 920,094.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | (7,152.00)                                | 466,467.03             | (7,152.00)                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                   | (7,152.00)                                | 466,467.03             | (7,152.00)                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 7,151.69               | 7,151.69                                  |                        | 7,151.69                        | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                           |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 7,151.69               | 7,151.69                                  |                        | 7,151.69                        |                                  |                                  |
| d) Other Restatements                                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 7,151.69               | 7,151.69                                  |                        | 7,151.69                        |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 7,151.69               | (0.31)                                    |                        | (0.31)                          |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) Nonspendable                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Revolving Cash                                                 |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores                                                         |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items                                                  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others                                                     |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted                                                  |                | 9740         | 7,151.69               | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed                                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments                                              |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Assignments                                              |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | (0.31)                                    |                        | (0.31)                          |                                  |                                  |

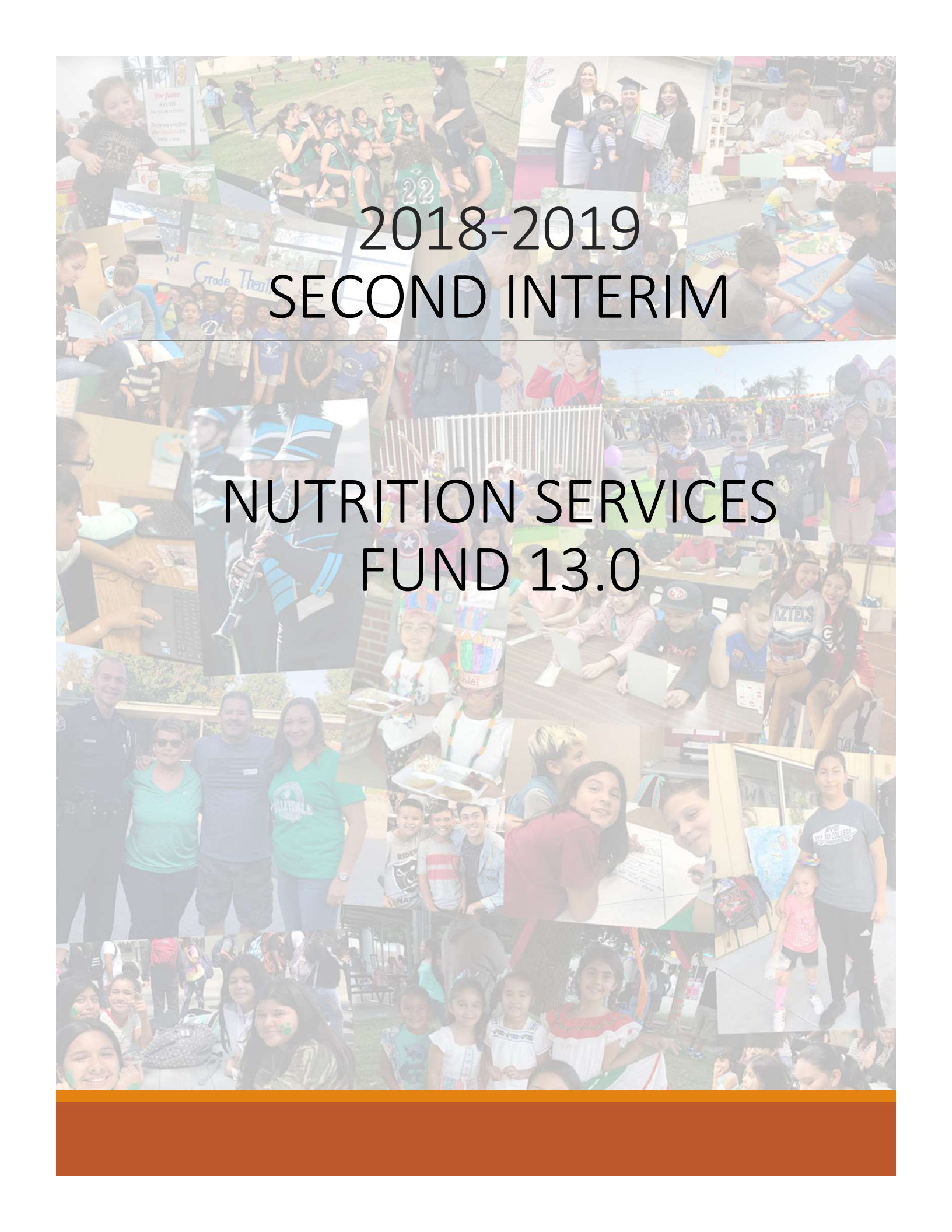
| Description                                              | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8220         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Federal Revenue                                | All Other      | 8290         | 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%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8520         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Child Development Apportionments                         |                | 8530         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| State Preschool                                          | 6105           | 8590         | 617,898.00             | 617,898.00                                | 783,608.00             | 912,942.00                      | 295,044.00                       | 47.7%                            |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, OTHER STATE REVENUE                               |                |              | 617,898.00             | 617,898.00                                | 783,608.00             | 912,942.00                      | 295,044.00                       | 47.7%                            |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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         | 0.00                   | 0.00                                      | 1,264.76               | 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                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Child Development Parent Fees                            |                | 8673         | 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%                             |
| 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         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 0.00                   | 0.00                                      | 1,264.76               | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, REVENUES                                          |                |              | 617,898.00             | 617,898.00                                | 784,872.76             | 912,942.00                      |                                  |                                  |

| Description                                            | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                        |                | 1100         | 171,736.00             | 171,736.00                                | 100,206.66             | 254,705.00                      | (82,969.00)                      | -48.3%                           |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 56,260.00              | 56,260.00                                 | 28,159.68              | 56,260.00                       | 0.00                             | 0.0%                             |
| Other Certificated Salaries                            |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>227,996.00</b>      | <b>227,996.00</b>                         | <b>128,366.34</b>      | <b>310,965.00</b>               | <b>(82,969.00)</b>               | <b>-36.4%</b>                    |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                      |                | 2100         | 142,332.00             | 142,332.00                                | 65,644.33              | 142,332.00                      | 0.00                             | 0.0%                             |
| Classified Support Salaries                            |                | 2200         | 16,584.00              | 16,584.00                                 | 8,029.60               | 16,584.00                       | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 53,705.00              | 53,705.00                                 | 26,423.69              | 85,737.00                       | (32,032.00)                      | -59.6%                           |
| Other Classified Salaries                              |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>212,621.00</b>      | <b>212,621.00</b>                         | <b>100,097.62</b>      | <b>244,653.00</b>               | <b>(32,032.00)</b>               | <b>-15.1%</b>                    |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| STRS                                                   |                | 3101-3102    | 30,327.00              | 30,327.00                                 | 19,940.35              | 49,829.00                       | (19,502.00)                      | -64.3%                           |
| PERS                                                   |                | 3201-3202    | 29,423.00              | 29,423.00                                 | 8,228.77               | 29,423.00                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 18,104.00              | 18,104.00                                 | 6,203.80               | 20,898.00                       | (2,794.00)                       | -15.4%                           |
| Health and Welfare Benefits                            |                | 3401-3402    | 32,414.00              | 32,414.00                                 | 18,949.22              | 49,838.00                       | (17,424.00)                      | -53.8%                           |
| Unemployment Insurance                                 |                | 3501-3502    | 221.00                 | 221.00                                    | 110.66                 | 278.00                          | (57.00)                          | -25.8%                           |
| Workers' Compensation                                  |                | 3601-3602    | 16,170.00              | 16,170.00                                 | 8,395.89               | 20,211.00                       | (4,041.00)                       | -25.0%                           |
| 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>126,659.00</b>      | <b>126,659.00</b>                         | <b>61,828.69</b>       | <b>170,477.00</b>               | <b>(43,818.00)</b>               | <b>-34.6%</b>                    |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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         | 10,010.00              | 17,162.00                                 | 13,280.62              | 138,387.00                      | (121,225.00)                     | -706.4%                          |
| Noncapitalized Equipment                               |                | 4400         | 0.00                   | 0.00                                      | 0.00                   | 15,000.00                       | (15,000.00)                      | New                              |
| Food                                                   |                | 4700         | 0.00                   | 0.00                                      | 8,550.50               | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>10,010.00</b>       | <b>17,162.00</b>                          | <b>21,831.12</b>       | <b>153,387.00</b>               | <b>(136,225.00)</b>              | <b>-793.8%</b>                   |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Subagreements for Services                                        |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                            |                | 5200         | 536.00                 | 536.00                                    | 267.96                 | 536.00                          | 0.00                             | 0.0%                             |
| Dues and Memberships                                              |                | 5300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance                                                         |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                         |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 3,500.00               | 3,500.00                                  | 0.00                   | 3,500.00                        | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 8,500.00               | 8,500.00                                  | 6,014.00               | 8,500.00                        | 0.00                             | 0.0%                             |
| Communications                                                    |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | 12,536.00              | 12,536.00                                 | 6,281.96               | 12,536.00                       | 0.00                             | 0.0%                             |
| <b>CAPITAL OUTLAY</b>                                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 28,076.00              | 28,076.00                                 | 0.00                   | 28,076.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | 28,076.00              | 28,076.00                                 | 0.00                   | 28,076.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENDITURES</b>                                        |                |              | 617,898.00             | 625,050.00                                | 318,405.73             | 920,094.00                      |                                  |                                  |

| Description                                                | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource                  | Description | 2018/19<br>Projected Year Totals |
|---------------------------|-------------|----------------------------------|
| Total, Restricted Balance |             | 0.00                             |



# 2018-2019 SECOND INTERIM

## NUTRITION SERVICES FUND 13.0

| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue                                                                                                    |                | 8100-8299               | 5,727,746.00           | 5,809,467.00                              | 344,129.36             | 5,809,467.00                    | 0.00                             | 0.0%                             |
| 3) Other State Revenue                                                                                                |                | 8300-8599               | 322,000.00             | 367,720.00                                | 60,963.67              | 367,720.00                      | 0.00                             | 0.0%                             |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 403,000.00             | 403,000.00                                | 153,258.24             | 403,000.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 6,452,746.00           | 6,580,187.00                              | 558,351.27             | 6,580,187.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 2,417,720.00           | 2,417,720.00                              | 1,153,144.38           | 2,417,720.00                    | 0.00                             | 0.0%                             |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 742,051.00             | 742,051.00                                | 343,571.84             | 742,051.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 3,036,305.00           | 3,036,305.00                              | 1,301,198.57           | 3,036,305.00                    | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 199,090.00             | 199,090.00                                | 82,901.05              | 199,090.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 174,549.00             | 301,990.00                                | 98,627.29              | 301,990.00                      | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 15,435.00              | 15,435.00                                 | 0.00                   | 15,435.00                       | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 6,585,150.00           | 6,712,591.00                              | 2,979,443.13           | 6,712,591.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (132,404.00)           | (132,404.00)                              | (2,421,091.86)         | (132,404.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (132,404.00)           | (132,404.00)                              | (2,421,091.86)         | (132,404.00)                    |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 305,088.96             | 305,088.96                                |                        | 305,088.96                      | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                           |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 305,088.96             | 305,088.96                                |                        | 305,088.96                      |                                  |                                  |
| d) Other Restatements                                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 305,088.96             | 305,088.96                                |                        | 305,088.96                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 172,684.96             | 172,684.96                                |                        | 172,684.96                      |                                  |                                  |
| 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         | 172,684.96             | 172,684.96                                |                        | 172,684.96                      |                                  |                                  |
| 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                            |                                  |                                  |

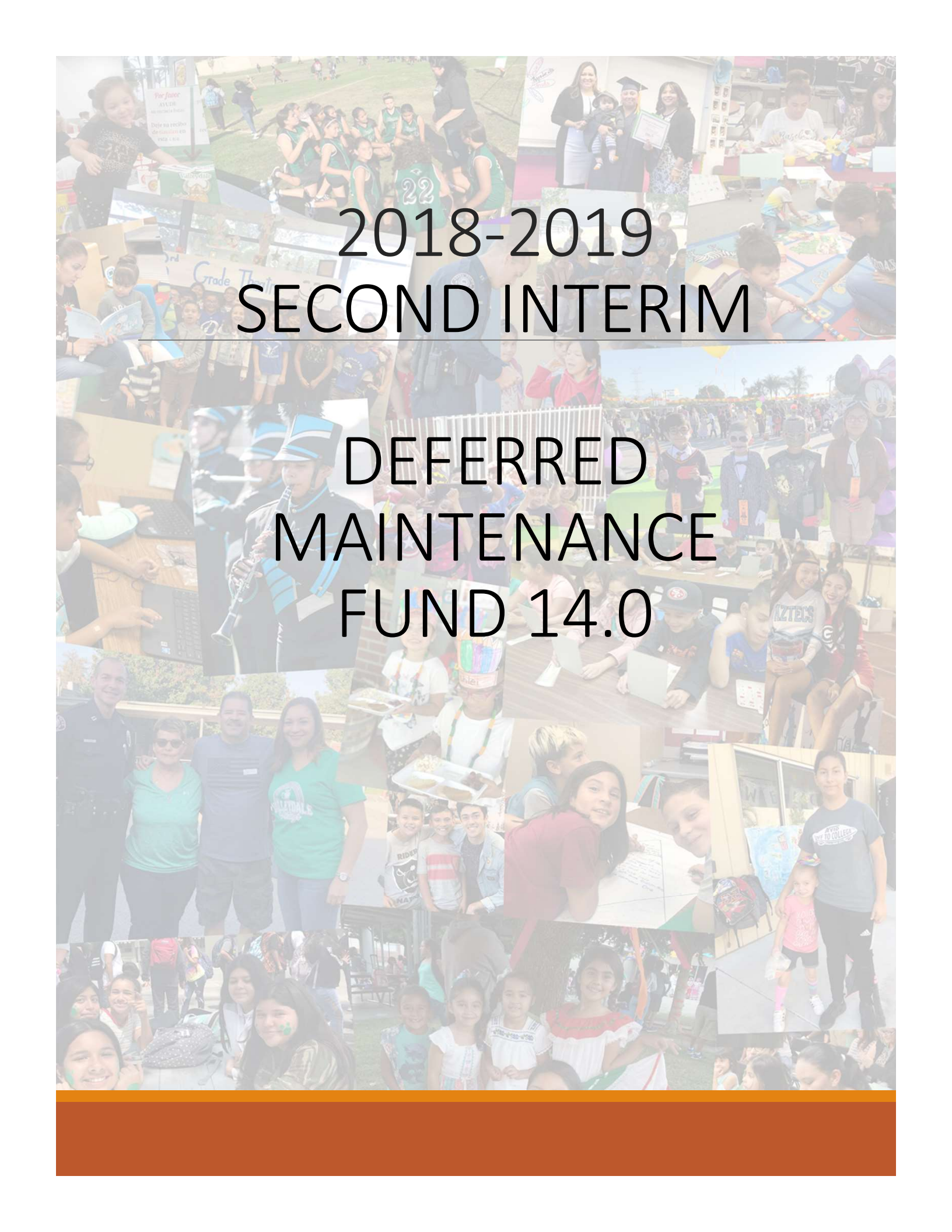
| Description                                              | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8220         | 5,192,500.00           | 5,192,500.00                              | 344,129.36             | 5,192,500.00                    | 0.00                             | 0.0%                             |
| Donated Food Commodities                                 |                | 8221         | 430,697.00             | 430,697.00                                | 0.00                   | 430,697.00                      | 0.00                             | 0.0%                             |
| All Other Federal Revenue                                |                | 8290         | 104,549.00             | 186,270.00                                | 0.00                   | 186,270.00                      | 0.00                             | 0.0%                             |
| TOTAL, FEDERAL REVENUE                                   |                |              | 5,727,746.00           | 5,809,467.00                              | 344,129.36             | 5,809,467.00                    | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8520         | 322,000.00             | 367,720.00                                | 60,963.67              | 367,720.00                      | 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                               |                |              | 322,000.00             | 367,720.00                                | 60,963.67              | 367,720.00                      | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Sales                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Food Service Sales                                       |                | 8634         | 219,000.00             | 219,000.00                                | 68,717.64              | 219,000.00                      | 0.00                             | 0.0%                             |
| Leases and Rentals                                       |                | 8650         | 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                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Interagency Services                                     |                | 8677         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 181,500.00             | 181,500.00                                | 84,540.60              | 181,500.00                      | 0.00                             | 0.0%                             |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 403,000.00             | 403,000.00                                | 153,258.24             | 403,000.00                      | 0.00                             | 0.0%                             |
| TOTAL, REVENUES                                          |                |              | 6,452,746.00           | 6,580,187.00                              | 558,351.27             | 6,580,187.00                    |                                  |                                  |

| Description                                            | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Classified Support Salaries                            |                | 2200         | 1,804,507.00           | 1,804,507.00                              | 861,973.16             | 1,804,507.00                    | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 475,547.00             | 475,547.00                                | 230,746.62             | 475,547.00                      | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 137,666.00             | 137,666.00                                | 60,424.60              | 137,666.00                      | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 2,417,720.00           | 2,417,720.00                              | 1,153,144.38           | 2,417,720.00                    | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| STRS                                                   |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS                                                   |                | 3201-3202    | 330,777.00             | 330,777.00                                | 164,104.64             | 330,777.00                      | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 170,383.00             | 170,383.00                                | 79,888.74              | 170,383.00                      | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 151,098.00             | 151,098.00                                | 56,689.49              | 151,098.00                      | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 1,206.00               | 1,206.00                                  | 568.61                 | 1,206.00                        | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 88,587.00              | 88,587.00                                 | 42,320.36              | 88,587.00                       | 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                               |                |              | 742,051.00             | 742,051.00                                | 343,571.84             | 742,051.00                      | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                 |                | 4300         | 303,396.00             | 213,396.00                                | 42,382.74              | 213,396.00                      | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                               |                | 4400         | 35,000.00              | 43,000.00                                 | 24,358.83              | 43,000.00                       | 0.00                             | 0.0%                             |
| Food                                                   |                | 4700         | 2,697,909.00           | 2,779,909.00                              | 1,234,457.00           | 2,779,909.00                    | 0.00                             | 0.0%                             |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 3,036,305.00           | 3,036,305.00                              | 1,301,198.57           | 3,036,305.00                    | 0.00                             | 0.0%                             |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Subagreements for Services                                        |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                            |                | 5200         | 4,440.00               | 4,440.00                                  | 1,415.73               | 4,440.00                        | 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         | 7,650.00               | 7,650.00                                  | 2,250.00               | 7,650.00                        | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 39,000.00              | 74,000.00                                 | 36,633.13              | 64,000.00                       | 10,000.00                        | 13.5%                            |
| Transfers of Direct Costs                                         |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 145,000.00             | 110,000.00                                | 42,073.19              | 120,000.00                      | (10,000.00)                      | -9.1%                            |
| Communications                                                    |                | 5900         | 3,000.00               | 3,000.00                                  | 529.00                 | 3,000.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | 199,090.00             | 199,090.00                                | 82,901.05              | 199,090.00                      | 0.00                             | 0.0%                             |
| <b>CAPITAL OUTLAY</b>                                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment                                                         |                | 6400         | 132,000.00             | 177,720.00                                | 42,841.87              | 177,720.00                      | 0.00                             | 0.0%                             |
| Equipment Replacement                                             |                | 6500         | 42,549.00              | 124,270.00                                | 55,785.42              | 124,270.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | 174,549.00             | 301,990.00                                | 98,627.29              | 301,990.00                      | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 15,435.00              | 15,435.00                                 | 0.00                   | 15,435.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | 15,435.00              | 15,435.00                                 | 0.00                   | 15,435.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENDITURES</b>                                        |                |              | 6,585,150.00           | 6,712,591.00                              | 2,979,443.13           | 6,712,591.00                    |                                  |                                  |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>                                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource                  | Description                                                  | 2018/19               |
|---------------------------|--------------------------------------------------------------|-----------------------|
|                           |                                                              | Projected Year Totals |
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School | 26,937.33             |
| 5320                      | Child Nutrition: Child Care Food Program (CCFP) Claims-Ce    | 145,747.63            |
| Total, Restricted Balance |                                                              | 172,684.96            |



2018-2019  
SECOND INTERIM

DEFERRED  
MAINTENANCE  
FUND 14.0

| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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               | 22,000.00              | 22,000.00                                 | 26,957.60              | 22,000.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 22,000.00              | 22,000.00                                 | 26,957.60              | 22,000.00                       |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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                                      | 395.82                 | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 0.00                   | 0.00                                      | 30.95                  | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 0.00                   | 105,000.00                                | 43,170.14              | 105,000.00                      | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 631,000.00             | 579,000.00                                | 123,120.89             | 579,000.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 1,702,574.00           | 1,959,574.00                              | 1,922,093.61           | 1,959,574.00                    | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 2,333,574.00           | 2,643,574.00                              | 2,088,811.41           | 2,643,574.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,311,574.00)         | (2,621,574.00)                            | (2,061,853.81)         | (2,621,574.00)                  |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Interfund Transfers                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| a) Transfers In                                                                                                       |                | 8900-8929               | 1,000,000.00           | 1,000,000.00                              | 0.00                   | 1,000,000.00                    | 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                                                                                |                |                         | 1,000,000.00           | 1,000,000.00                              | 0.00                   | 1,000,000.00                    |                                  |                                  |

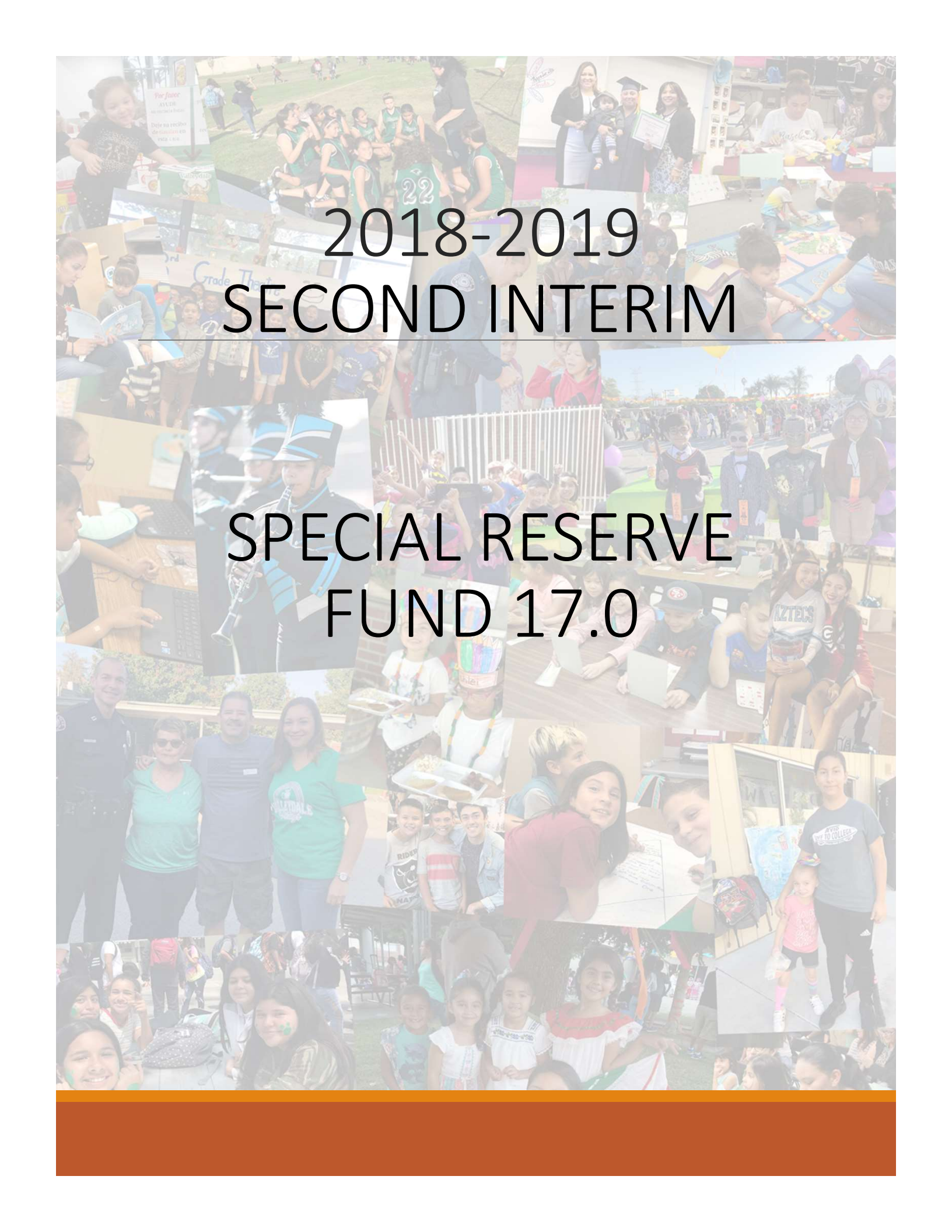
| Description                                                    | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,311,574.00)         | (1,621,574.00)                            | (2,061,853.81)         | (1,621,574.00)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 2,706,864.33           | 2,706,864.33                              |                        | 2,706,864.33                    | 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)                          |                |              | 2,706,864.33           | 2,706,864.33                              |                        | 2,706,864.33                    |                                  |                                  |
| d) Other Restatements                                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,706,864.33           | 2,706,864.33                              |                        | 2,706,864.33                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,395,290.33           | 1,085,290.33                              |                        | 1,085,290.33                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) Nonspendable                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Revolving Cash                                                 |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores                                                         |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items                                                  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others                                                     |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted                                                  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed                                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments                                              |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Assignments                                              |                | 9780         | 1,395,290.33           | 1,085,290.33                              |                        | 1,085,290.33                    |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>LCFF SOURCES</b>                                            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Community Redevelopment Funds<br>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         | 22,000.00              | 22,000.00                                 | 25,099.60              | 22,000.00                       | 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                                      | 1,858.00               | 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                                     |                |              | 22,000.00              | 22,000.00                                 | 26,957.60              | 22,000.00                       | 0.00                             | 0.0%                             |
| TOTAL, REVENUES                                                |                |              | 22,000.00              | 22,000.00                                 | 26,957.60              | 22,000.00                       |                                  |                                  |

| Description                                                    | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Classified Support Salaries                                    |                | 2200         | 0.00                   | 0.00                                      | 395.82                 | 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                                      | 395.82                 | 0.00                            | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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                                      | 16.32                  | 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                                      | 0.11                   | 0.00                            | 0.00                             | 0.0%                             |
| Workers' Compensation                                          |                | 3601-3602    | 0.00                   | 0.00                                      | 14.52                  | 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                                      | 30.95                  | 0.00                            | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                            |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                         |                | 4300         | 0.00                   | 97,900.00                                 | 43,170.14              | 97,900.00                       | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                       |                | 4400         | 0.00                   | 7,100.00                                  | 0.00                   | 7,100.00                        | 0.00                             | 0.0%                             |
| TOTAL, BOOKS AND SUPPLIES                                      |                |              | 0.00                   | 105,000.00                                | 43,170.14              | 105,000.00                      | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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         | 631,000.00             | 579,000.00                                | 123,120.89             | 579,000.00                      | 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<br>Operating Expenditures |                | 5800         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 631,000.00             | 579,000.00                                | 123,120.89             | 579,000.00                      | 0.00                             | 0.0%                             |
| <b>CAPITAL OUTLAY</b>                                          |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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         | 1,702,574.00           | 1,932,574.00                              | 1,910,305.20           | 1,932,574.00                    | 0.00                             | 0.0%                             |
| Equipment Replacement                                          |                | 6500         | 0.00                   | 27,000.00                                 | 11,788.41              | 27,000.00                       | 0.00                             | 0.0%                             |
| TOTAL, CAPITAL OUTLAY                                          |                |              | 1,702,574.00           | 1,959,574.00                              | 1,922,093.61           | 1,959,574.00                    | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, EXPENDITURES</b>                                     |                |              | 2,333,574.00           | 2,643,574.00                              | 2,088,811.41           | 2,643,574.00                    |                                  |                                  |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 1,000,000.00           | 1,000,000.00                              | 0.00                   | 1,000,000.00                    | 0.00                             | 0.0%                             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 1,000,000.00           | 1,000,000.00                              | 0.00                   | 1,000,000.00                    | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>                                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 1,000,000.00           | 1,000,000.00                              | 0.00                   | 1,000,000.00                    |                                  |                                  |

| Resource                  | Description | 2018/19<br>Projected Year Totals |
|---------------------------|-------------|----------------------------------|
| Total, Restricted Balance |             | 0.00                             |



2018-2019  
SECOND INTERIM

SPECIAL RESERVE  
FUND 17.0

| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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               | 25,000.00              | 25,000.00                                 | 34,945.28              | 25,000.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 25,000.00              | 25,000.00                                 | 34,945.28              | 25,000.00                       |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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,<br>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                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 25,000.00              | 25,000.00                                 | 34,945.28              | 25,000.00                       |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 25,000.00              | 25,000.00                                 | 34,945.28              | 25,000.00                       |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,523,692.78           | 3,523,692.78                              |                        | 3,523,692.78                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                           |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,523,692.78           | 3,523,692.78                              |                        | 3,523,692.78                    |                                  |                                  |
| d) Other Restatements                                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 3,523,692.78           | 3,523,692.78                              |                        | 3,523,692.78                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 3,548,692.78           | 3,548,692.78                              |                        | 3,548,692.78                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) Nonspendable                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Revolving Cash                                                 |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores                                                         |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items                                                  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others                                                     |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted                                                  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed                                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments                                              |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Assignments                                              |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 3,548,692.78           | 3,548,692.78                              |                        | 3,548,692.78                    |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER LOCAL REVENUE</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Sales                                                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                                        |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest                                                          |                | 8660         | 25,000.00              | 25,000.00                                 | 34,945.28              | 25,000.00                       | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                 |                |              | 25,000.00              | 25,000.00                                 | 34,945.28              | 25,000.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                            |                |              | 25,000.00              | 25,000.00                                 | 34,945.28              | 25,000.00                       |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| To: General Fund/CSSF                                             |                | 7612         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To: State School Building Fund/<br>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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Sources                                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>                                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>                                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>                                            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| <b>Resource</b>           | <b>Description</b> | <b>2018/19<br/>Projected Year Totals</b> |
|---------------------------|--------------------|------------------------------------------|
| Total, Restricted Balance |                    | 0.00                                     |



# 2018-2019 SECOND INTERIM

## BUILDING FUND FUND 21.0

| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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               | 23,000.00              | 23,000.00                                 | 220,954.17             | 273,000.00                      | 250,000.00                       | 1087.0%                          |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 23,000.00              | 23,000.00                                 | 220,954.17             | 273,000.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 40,330.00              | 48,830.00                                 | 27,339.44              | 48,830.00                       | 0.00                             | 0.0%                             |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 12,925.00              | 14,643.00                                 | 9,302.80               | 14,643.00                       | 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               | 3,486,758.00           | 1,336,258.00                              | 167,231.30             | 1,392,758.00                    | (56,500.00)                      | -4.2%                            |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 12,005,000.00          | 14,490,392.00                             | 7,445,376.67           | 14,509,892.00                   | (19,500.00)                      | -0.1%                            |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 182,625.00             | 182,625.00                                | 90,635.70              | 182,625.00                      | 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                                                                                                |                |                         | 15,727,638.00          | 16,072,748.00                             | 7,739,885.91           | 16,148,748.00                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (15,704,638.00)        | (16,049,748.00)                           | (7,518,931.74)         | (15,875,748.00)                 |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (15,704,638.00)        | (16,049,748.00)                           | (7,518,931.74)         | (15,875,748.00)                 |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 26,387,158.20          | 26,387,158.20                             |                        | 26,387,158.20                   | 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)                          |                |              | 26,387,158.20          | 26,387,158.20                             |                        | 26,387,158.20                   |                                  |                                  |
| d) Other Restatements                                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 26,387,158.20          | 26,387,158.20                             |                        | 26,387,158.20                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 10,682,520.20          | 10,337,410.20                             |                        | 10,511,410.20                   |                                  |                                  |
| 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         | 2,950,114.03           | 2,908,504.03                              |                        | 2,908,504.03                    |                                  |                                  |
| 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         | 7,732,406.17           | 7,428,906.17                              |                        | 7,602,906.17                    |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

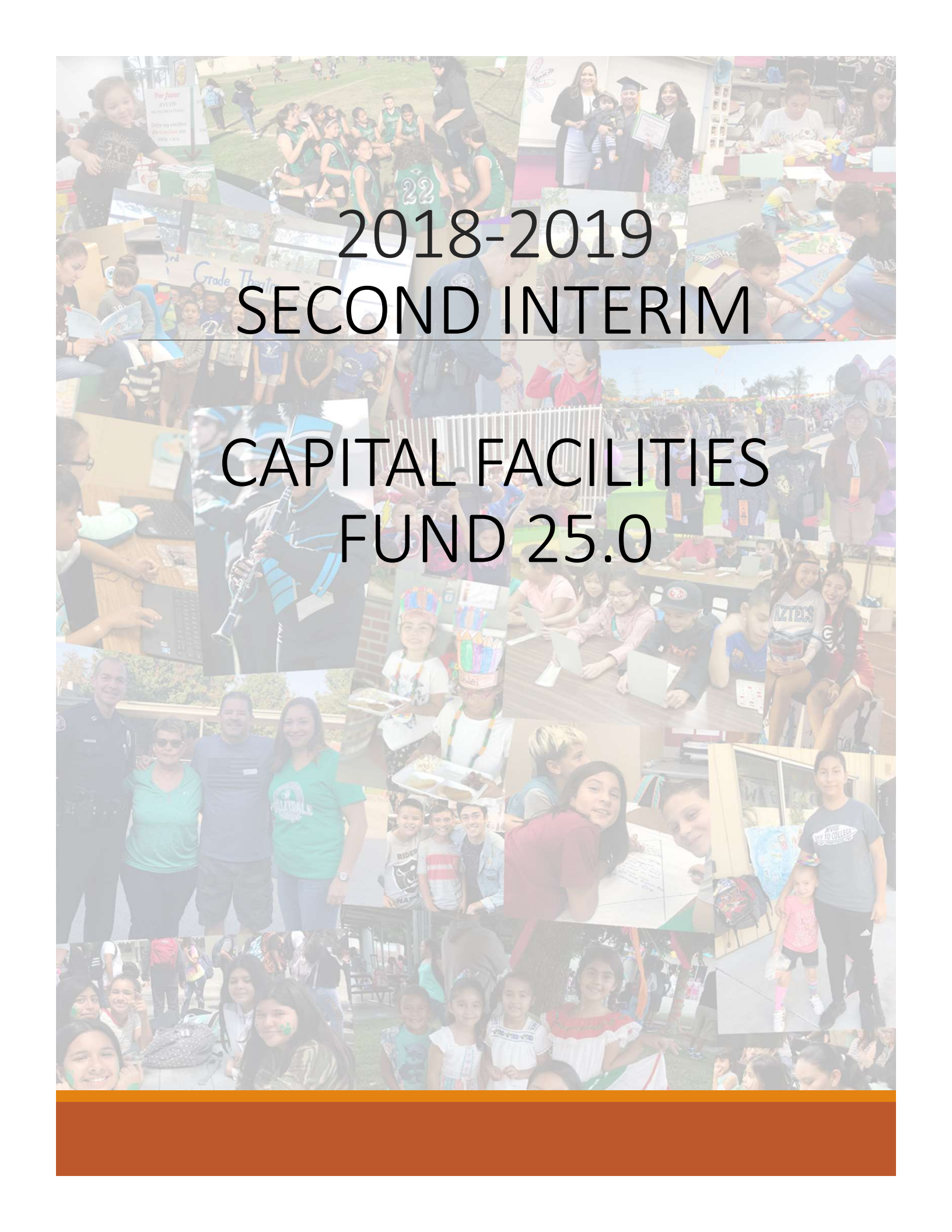
| Description                                                    | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| County and District Taxes                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Restricted Levies<br>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<br>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<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-LCFF Taxes       |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales<br>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         | 23,000.00              | 23,000.00                                 | 220,954.17             | 273,000.00                      | 250,000.00                       | 1087.0%                          |
| 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 23,000.00              | 23,000.00                                 | 220,954.17             | 273,000.00                      | 250,000.00                       | 1087.0%                          |
| <b>TOTAL, REVENUES</b>                                         |                |              | 23,000.00              | 23,000.00                                 | 220,954.17             | 273,000.00                      |                                  |                                  |

| Description                                                 | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Classified Support Salaries                                 |                | 2200         | 0.00                   | 5,500.00                                  | 5,742.83               | 5,500.00                        | 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         | 40,330.00              | 43,330.00                                 | 21,596.61              | 43,330.00                       | 0.00                             | 0.0%                             |
| Other Classified Salaries                                   |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 40,330.00              | 48,830.00                                 | 27,339.44              | 48,830.00                       | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| STRS                                                        |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS                                                        |                | 3201-3202    | 7,284.00               | 8,284.00                                  | 4,632.85               | 8,284.00                        | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 3,085.00               | 3,495.00                                  | 2,149.66               | 3,495.00                        | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 1,056.00               | 1,056.00                                  | 1,502.84               | 1,056.00                        | 0.00                             | 0.0%                             |
| Unemployment Insurance                                      |                | 3501-3502    | 20.00                  | 28.00                                     | 14.04                  | 28.00                           | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                | 3601-3602    | 1,480.00               | 1,780.00                                  | 1,003.41               | 1,780.00                        | 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 12,925.00              | 14,643.00                                 | 9,302.80               | 14,643.00                       | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance                                                   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 25,000.00                                 | 19,349.00              | 22,900.00                       | 2,100.00                         | 8.4%                             |
| 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         | 3,486,758.00           | 1,311,258.00                              | 147,882.30             | 1,369,858.00                    | (58,600.00)                      | -4.5%                            |
| Communications                                              |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 3,486,758.00           | 1,336,258.00                              | 167,231.30             | 1,392,758.00                    | (56,500.00)                      | -4.2%                            |

| Description                                                                        | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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         | 12,005,000.00          | 14,490,392.00                             | 7,445,376.67           | 14,509,892.00                   | (19,500.00)                      | -0.1%                            |
| Books and Media for New School Libraries<br>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                                                              |                |              | 12,005,000.00          | 14,490,392.00                             | 7,445,376.67           | 14,509,892.00                   | (19,500.00)                      | -0.1%                            |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service - Interest                                                            |                | 7438         | 182,625.00             | 182,625.00                                | 90,635.70              | 182,625.00                      | 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)                         |                |              | 182,625.00             | 182,625.00                                | 90,635.70              | 182,625.00                      | 0.00                             | 0.0%                             |
| TOTAL, EXPENDITURES                                                                |                |              | 15,727,638.00          | 16,072,748.00                             | 7,739,885.91           | 16,148,748.00                   |                                  |                                  |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds                                                          |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds from Sale of Bonds                                       |                | 8951         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Sources                                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| County School Building Aid                                        |                | 8961         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Long-Term Debt Proceeds                                           |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds from Certificates of Participation                       |                | 8971         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Lease Revenue Bonds                                 |                | 8973         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| (c) TOTAL, SOURCES                                                |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>                                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource                  | Description            | 2018/19<br>Projected Year Totals |
|---------------------------|------------------------|----------------------------------|
| 9010                      | Other Restricted Local | 2,908,504.03                     |
| Total, Restricted Balance |                        | <u>2,908,504.03</u>              |



# 2018-2019 SECOND INTERIM

## CAPITAL FACILITIES FUND 25.0

| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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               | 405,500.00             | 405,500.00                                | 60,310.38              | 135,500.00                      | (270,000.00)                     | -66.6%                           |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 405,500.00             | 405,500.00                                | 60,310.38              | 135,500.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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               | 184,680.00             | 184,680.00                                | 60,474.74              | 184,680.00                      | 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,<br>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                                                                                                |                |                         | 184,680.00             | 184,680.00                                | 60,474.74              | 184,680.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 220,820.00             | 220,820.00                                | (164.36)               | (49,180.00)                     |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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               | 3,000.00               | 3,000.00                                  | 0.00                   | 3,000.00                        | 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                                                                                |                |                         | (3,000.00)             | (3,000.00)                                | 0.00                   | (3,000.00)                      |                                  |                                  |

| Description                                                    | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 217,820.00             | 217,820.00                                | (164.36)               | (52,180.00)                     |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 831,858.13             | 831,858.13                                |                        | 831,858.13                      | 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)                          |                |              | 831,858.13             | 831,858.13                                |                        | 831,858.13                      |                                  |                                  |
| d) Other Restatements                                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 831,858.13             | 831,858.13                                |                        | 831,858.13                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,049,678.13           | 1,049,678.13                              |                        | 779,678.13                      |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) Nonspendable                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Revolving Cash                                                 |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores                                                         |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items                                                  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others                                                     |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed                                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments                                              |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Assignments                                              |                | 9780         | 1,049,678.13           | 1,049,678.13                              |                        | 779,678.13                      |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

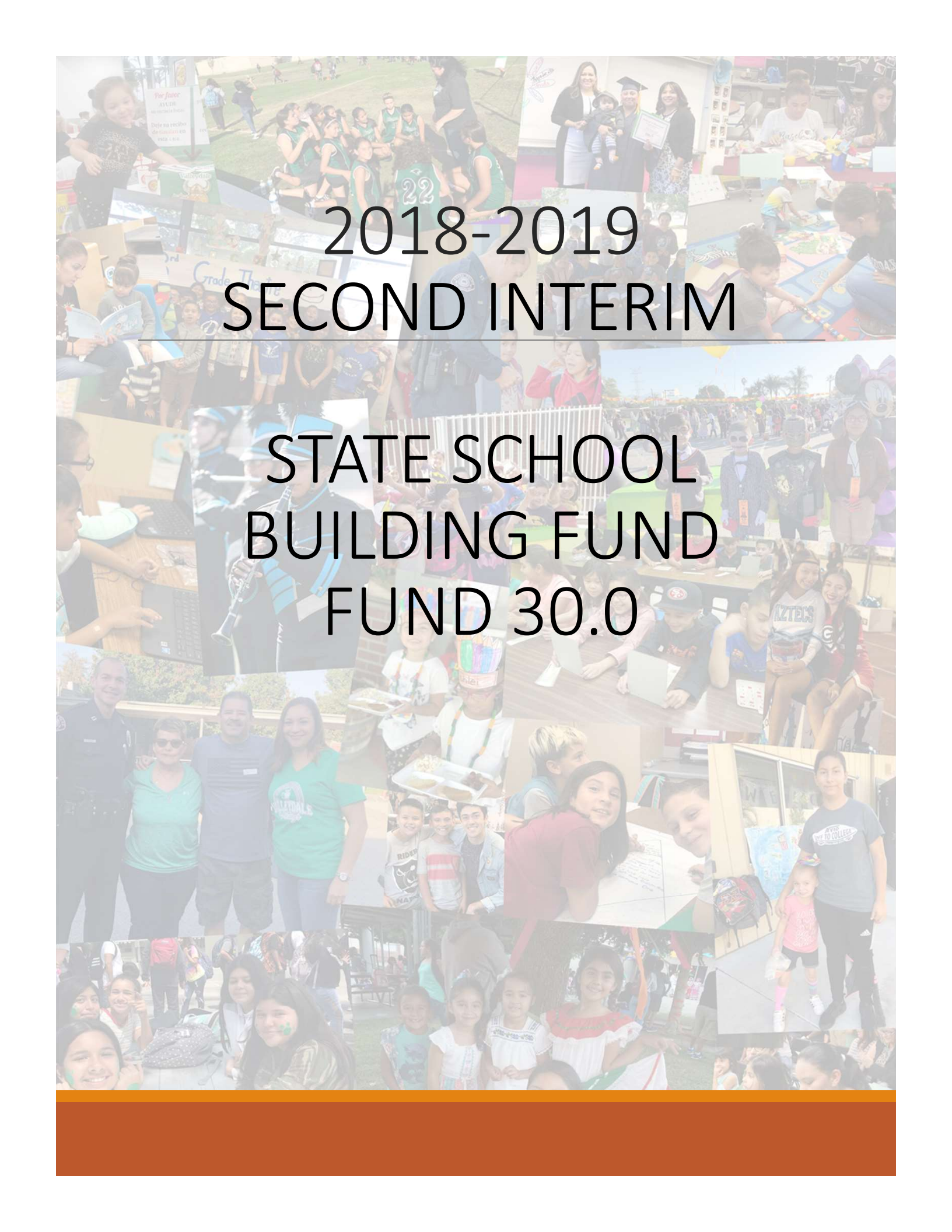
| Description                                                    | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| County and District Taxes                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Restricted Levies<br>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<br>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<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-LCFF Taxes       |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest                                                       |                | 8660         | 5,500.00               | 5,500.00                                  | 8,192.90               | 10,500.00                       | 5,000.00                         | 90.9%                            |
| 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<br>Mitigation/Developer Fees                |                | 8681         | 400,000.00             | 400,000.00                                | 52,117.48              | 125,000.00                      | (275,000.00)                     | -68.8%                           |
| Other Local Revenue<br>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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 405,500.00             | 405,500.00                                | 60,310.38              | 135,500.00                      | (270,000.00)                     | -66.6%                           |
| <b>TOTAL, REVENUES</b>                                         |                |              | 405,500.00             | 405,500.00                                | 60,310.38              | 135,500.00                      |                                  |                                  |

| Description                                                 | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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         | 184,680.00             | 184,680.00                                | 60,474.74              | 184,680.00                      | 0.00                             | 0.0%                             |
| Communications                                              |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 184,680.00             | 184,680.00                                | 60,474.74              | 184,680.00                      | 0.00                             | 0.0%                             |

| Description                                                                        | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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                                                                |                |              | 184,680.00             | 184,680.00                                | 60,474.74              | 184,680.00                      |                                  |                                  |

| Description                                                      | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 3,000.00               | 3,000.00                                  | 0.00                   | 3,000.00                        | 0.00                             | 0.0%                             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 3,000.00               | 3,000.00                                  | 0.00                   | 3,000.00                        | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds                                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>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%                             |
| <b>USES</b>                                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>(a - b + c - d + e)       |                |              | (3,000.00)             | (3,000.00)                                | 0.00                   | (3,000.00)                      |                                  |                                  |

| <b>Resource</b>           | <b>Description</b> | <b>2018/19<br/>Projected Year Totals</b> |
|---------------------------|--------------------|------------------------------------------|
| Total, Restricted Balance |                    | 0.00                                     |



2018-2019  
SECOND INTERIM

STATE SCHOOL  
BUILDING FUND  
FUND 30.0

| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue                                                                                                    |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue                                                                                                |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 2.00                   | 2.00                                      | 1.70                   | 2.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 2.00                   | 2.00                                      | 1.70                   | 2.00                            |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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,<br>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                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2.00                   | 2.00                                      | 1.70                   | 2.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 2.00                   | 2.00                                      | 1.70                   | 2.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 171.94                 | 171.94                                    |                        | 171.94                          | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                           |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 171.94                 | 171.94                                    |                        | 171.94                          |                                  |                                  |
| d) Other Restatements                                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 171.94                 | 171.94                                    |                        | 171.94                          |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 173.94                 | 173.94                                    |                        | 173.94                          |                                  |                                  |
| 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         | 173.94                 | 173.94                                    |                        | 173.94                          |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| School Facilities Apportionments                         |                | 8545         | 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%                             |
| 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%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Sales                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Leases and Rentals                                       |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest                                                 |                | 8660         | 2.00                   | 2.00                                      | 1.70                   | 2.00                            | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 2.00                   | 2.00                                      | 1.70                   | 2.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 2.00                   | 2.00                                      | 1.70                   | 2.00                            |                                  |                                  |

| Description                                                 | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance                                                   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Communications                                              |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |

| Description                                                                        | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Transfers Out                                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Transfers of Pass-Through Revenues<br>To Districts or Charter Schools              |                | 7211         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To County Offices                                                                  |                | 7212         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To JPAs                                                                            |                | 7213         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Transfers Out to All Others                                              |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service                                                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Debt Service - Interest                                                            |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal                                                     |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENDITURES</b>                                                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

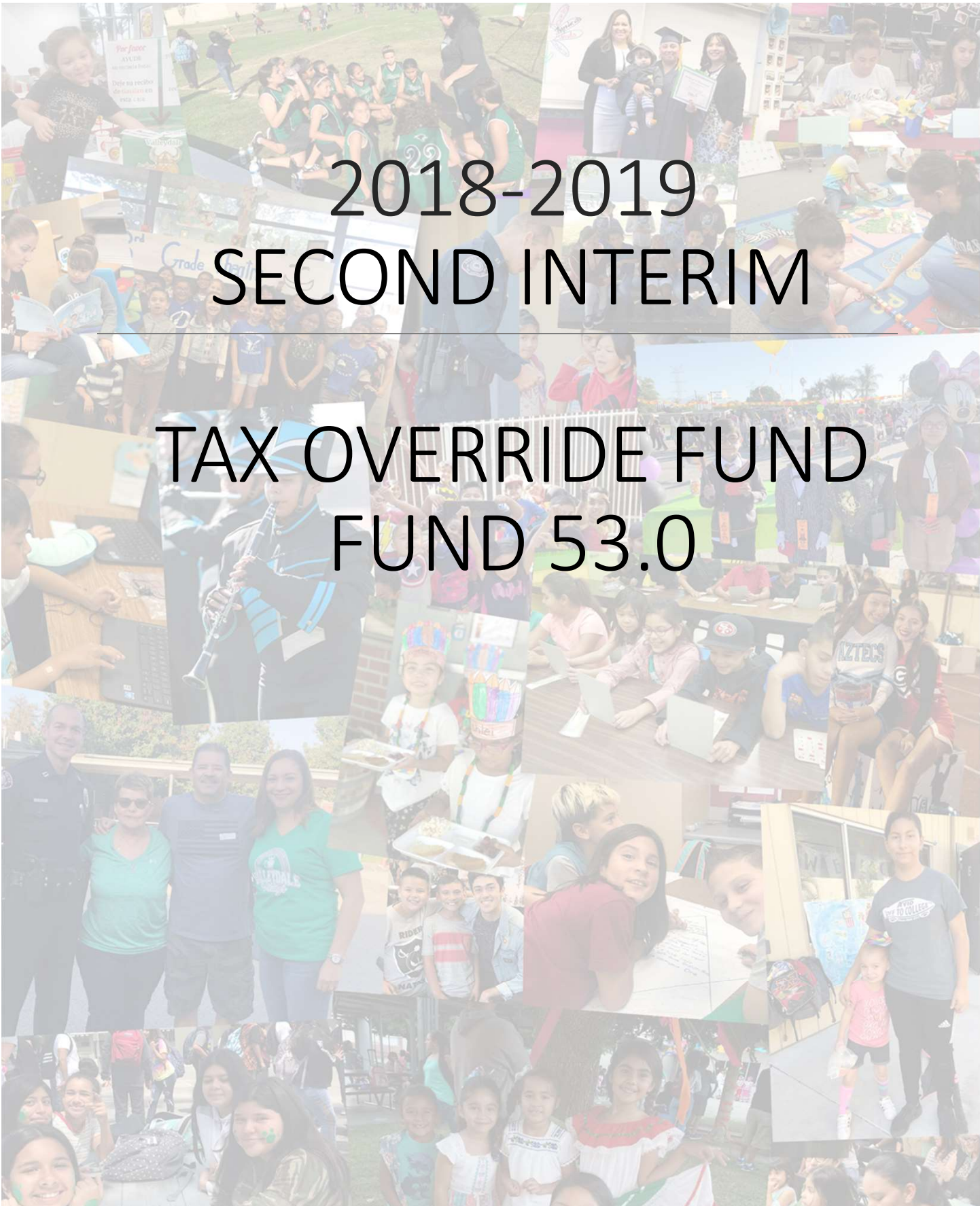
| Description                                                                               | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>County School Facilities Fund<br>From: All Other Funds |                | 8913         | 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                                            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>                                                                 |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                                            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds                                                                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>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%                             |
| <b>USES</b>                                                                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e)                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource                  | Description | 2018/19<br>Projected Year Totals |
|---------------------------|-------------|----------------------------------|
| Total, Restricted Balance |             | 0.00                             |



2018-2019  
SECOND INTERIM

BOND INTEREST  
REDEMPTION FUND  
FUND 51.0



2018-2019  
SECOND INTERIM

TAX OVERRIDE FUND  
FUND 53.0

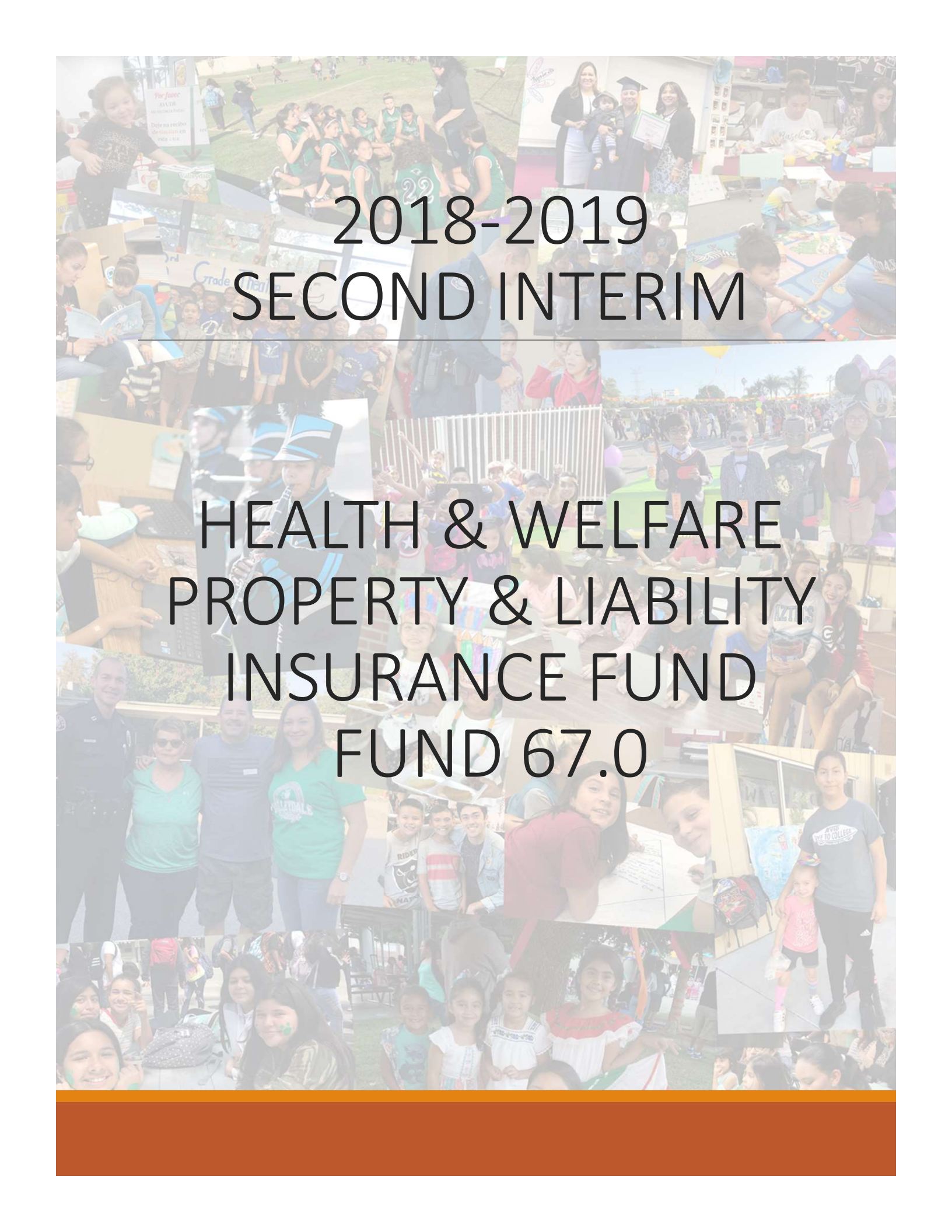
| Description                                                                                                           | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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               | 100.00                 | 100.00                                    | 114.70                 | 100.00                          | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 100.00                 | 100.00                                    | 114.70                 | 100.00                          |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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,<br>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                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 100.00                 | 100.00                                    | 114.70                 | 100.00                          |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 100.00                 | 100.00                                    | 114.70                 | 100.00                          |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 11,565.99              | 11,565.99                                 |                        | 11,565.99                       | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                           |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 11,565.99              | 11,565.99                                 |                        | 11,565.99                       |                                  |                                  |
| d) Other Restatements                                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 11,565.99              | 11,565.99                                 |                        | 11,565.99                       |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 11,665.99              | 11,665.99                                 |                        | 11,665.99                       |                                  |                                  |
| 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         | 11,665.99              | 11,665.99                                 |                        | 11,665.99                       |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER STATE REVENUE</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Tax Relief Subventions                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Voted Indebtedness Levies                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Homeowners' Exemptions                                       |                | 8571         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 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                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| County and District Taxes                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Voted Indebtedness Levies                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Secured Roll                                                 |                | 8611         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Unsecured Roll                                               |                | 8612         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Prior Years' Taxes                                           |                | 8613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Supplemental Taxes                                           |                | 8614         | 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%                             |
| Penalties and Interest from Delinquent<br>Non-LCFF Taxes     |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest                                                     |                | 8660         | 100.00                 | 100.00                                    | 114.70                 | 100.00                          | 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%                             |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 100.00                 | 100.00                                    | 114.70                 | 100.00                          | 0.00                             | 0.0%                             |
| TOTAL, REVENUES                                              |                |              | 100.00                 | 100.00                                    | 114.70                 | 100.00                          |                                  |                                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Debt Service                                                 |                |              |                        |                                           |                        |                                 |                                  |                                  |
| State School Building Repayment                              |                | 7432         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Payments to Original District<br>for Acquisition of Property |                | 7436         | 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                                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description                                                       | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| (c) TOTAL, SOURCES                                                |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>                                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource                  | Description | 2018/19<br>Projected Year Totals |
|---------------------------|-------------|----------------------------------|
| Total, Restricted Balance |             | 0.00                             |



# 2018-2019 SECOND INTERIM

## HEALTH & WELFARE PROPERTY & LIABILITY INSURANCE FUND FUND 67.0

| Description                                                                                                       | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) LCFF Sources                                                                                                   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue                                                                                                |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue                                                                                            |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue                                                                                            |                | 8600-8799               | 2,041,990.00           | 2,041,990.00                              | 13,695.35              | 2,041,990.00                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES                                                                                                |                |                         | 2,041,990.00           | 2,041,990.00                              | 13,695.35              | 2,041,990.00                    |                                  |                                  |
| <b>B. EXPENSES</b>                                                                                                |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Certificated Salaries                                                                                          |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries                                                                                            |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits                                                                                              |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies                                                                                             |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenses                                                                          |                | 5000-5999               | 2,186,959.00           | 2,186,959.00                              | 1,610,540.49           | 2,186,959.00                    | 0.00                             | 0.0%                             |
| 6) Depreciation                                                                                                   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                            |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs                                                                      |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENSES                                                                                                |                |                         | 2,186,959.00           | 2,186,959.00                              | 1,610,540.49           | 2,186,959.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (144,969.00)           | (144,969.00)                              | (1,596,845.14)         | (144,969.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                            |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Interfund Transfers                                                                                            |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| a) Transfers In                                                                                                   |                | 8900-8929               | 30,000.00              | 30,000.00                                 | 0.00                   | 30,000.00                       | 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                                                                            |                |                         | 30,000.00              | 30,000.00                                 | 0.00                   | 30,000.00                       |                                  |                                  |

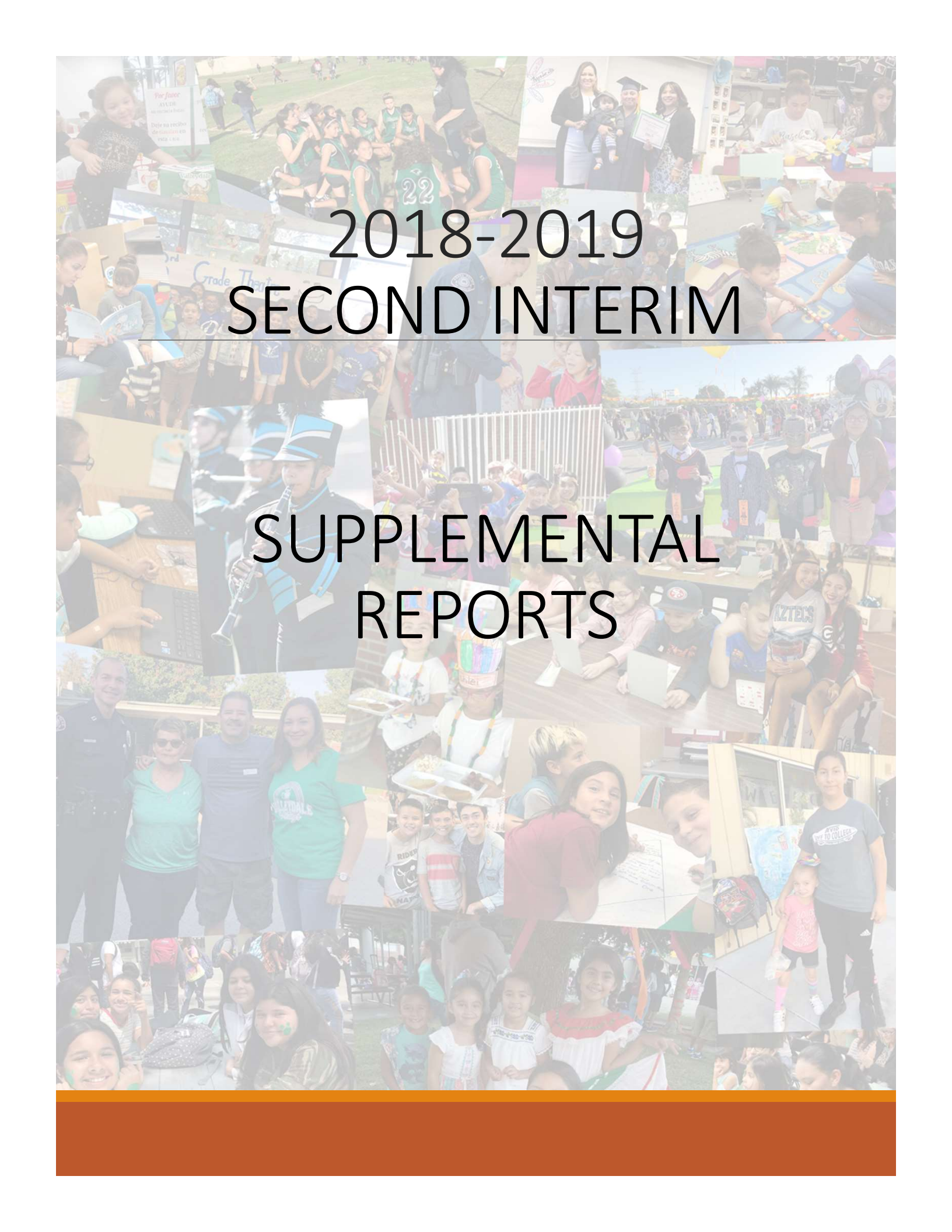
| Description                                                    | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | (114,969.00)           | (114,969.00)                              | (1,596,845.14)         | (114,969.00)                    |                                  |                                  |
| <b>F. NET POSITION</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 689,064.91             | 689,064.91                                |                        | 689,064.91                      | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                           |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 689,064.91             | 689,064.91                                |                        | 689,064.91                      |                                  |                                  |
| d) Other Restatements                                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 689,064.91             | 689,064.91                                |                        | 689,064.91                      |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 574,095.91             | 574,095.91                                |                        | 574,095.91                      |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                | 9790         | 574,095.91             | 574,095.91                                |                        | 574,095.91                      |                                  |                                  |

| Description                                              | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|----------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| STRS On-Behalf Pension Contributions                     | 7690           | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Sales                                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest                                                 |                | 8660         | 1,550.00               | 1,550.00                                  | 4,053.78               | 1,550.00                        | 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                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| In-District Premiums/Contributions                       |                | 8674         | 2,040,440.00           | 2,040,440.00                              | 0.00                   | 2,040,440.00                    | 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         | 0.00                   | 0.00                                      | 9,641.57               | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 2,041,990.00           | 2,041,990.00                              | 13,695.35              | 2,041,990.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 2,041,990.00           | 2,041,990.00                              | 13,695.35              | 2,041,990.00                    |                                  |                                  |

| Description                                                 | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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    | 881,959.00             | 881,959.00                                | 902,608.00             | 881,959.00                      | 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 - Interfund                       |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 1,305,000.00           | 1,305,000.00                              | 707,932.49             | 1,305,000.00                    | 0.00                             | 0.0%                             |
| Communications                                              |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                |                |              | 2,186,959.00           | 2,186,959.00                              | 1,610,540.49           | 2,186,959.00                    | 0.00                             | 0.0%                             |

| Description                                                | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>DEPRECIATION</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Depreciation Expense                                       |                | 6900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, DEPRECIATION                                        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, EXPENSES                                            |                |              | 2,186,959.00           | 2,186,959.00                              | 1,610,540.49           | 2,186,959.00                    |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                    |                | 8919         | 30,000.00              | 30,000.00                                 | 0.00                   | 30,000.00                       | 0.00                             | 0.0%                             |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 30,000.00              | 30,000.00                                 | 0.00                   | 30,000.00                       | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>SOURCES</b>                                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 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<br>(a - b + c - d + e) |                |              | 30,000.00              | 30,000.00                                 | 0.00                   | 30,000.00                       |                                  |                                  |

| Resource                       | Description | 2018/19<br>Projected Year Totals |
|--------------------------------|-------------|----------------------------------|
| Total, Restricted Net Position |             | 0.00                             |



# 2018-2019 SECOND INTERIM

## SUPPLEMENTAL REPORTS

| Description                                                                                                                                                                                                                                                                                | ESTIMATED<br>FUNDED ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2 REPORT<br>ADA<br>Projected Year<br>Totals<br>(C) | ESTIMATED<br>FUNDED ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------|-------------------------------------------------|
| <b>A. DISTRICT</b>                                                                                                                                                                                                                                                                         |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| <b>1. Total District Regular ADA</b><br>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)                                              | 7,695.67                                             | 7,704.59                                                                   | 7,794.61                                                          | 8,014.50                                                   | 309.91                            | 4%                                              |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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%                                              |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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%                                              |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>                                                                                                                                                                                                                         | 7,695.67                                             | 7,704.59                                                                   | 7,794.61                                                          | 8,014.50                                                   | 309.91                            | 4%                                              |
| <b>5. District Funded County Program ADA</b>                                                                                                                                                                                                                                               |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| 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%                                              |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>                                                                                                                                                                                                         | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>                                                                                                                                                                                                                                 | 7,695.67                                             | 7,704.59                                                                   | 7,794.61                                                          | 8,014.50                                                   | 309.91                            | 4%                                              |
| <b>7. Adults in Correctional Facilities</b>                                                                                                                                                                                                                                                | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                                                                                                                                                                                    |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |

| Description                                                                                                                     | ESTIMATED<br>FUNDED ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2 REPORT<br>ADA<br>Projected Year<br>Totals<br>(C) | ESTIMATED<br>FUNDED ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------|-------------------------------------------------|
| <b>B. COUNTY OFFICE OF EDUCATION</b>                                                                                            |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| <b>1. County Program Alternative Education ADA</b>                                                                              |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| 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,<br>Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                            | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>d. Total, County Program Alternative Education<br/>ADA (Sum of Lines B1a through B1c)</b>                                    | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>2. District Funded County Program ADA</b>                                                                                    |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| 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:<br>Opportunity Schools and Full Day<br>Opportunity Classes, Specialized Secondary<br>Schools | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| f. County School Tuition Fund<br>(Out of State Tuition) [EC 2000 and 46380]                                                     | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>g. Total, District Funded County Program ADA<br/>(Sum of Lines B2a through B2f)</b>                                          | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>3. TOTAL COUNTY OFFICE ADA<br/>(Sum of Lines B1d and B2g)</b>                                                                | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>4. Adults in Correctional Facilities</b>                                                                                     | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>5. County Operations Grant ADA</b>                                                                                           | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>6. Charter School ADA<br/>(Enter Charter School ADA using<br/>Tab C. Charter School ADA)</b>                                 |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |

| Description                                                                                                                                                                                                                                                                                                 | ESTIMATED<br>FUNDED ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2 REPORT<br>ADA<br>Projected Year<br>Totals<br>(C) | ESTIMATED<br>FUNDED ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------|-------------------------------------------------|
| <b>C. CHARTER SCHOOL ADA</b>                                                                                                                                                                                                                                                                                |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| 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.<br>Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>                                                                                                                                                                                                                |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| <b>1. Total Charter School Regular ADA</b>                                                                                                                                                                                                                                                                  | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>2. Charter School County Program Alternative Education ADA</b>                                                                                                                                                                                                                                           |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| 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%                                              |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>                                                                                                                                                                                                     | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>3. Charter School Funded County Program ADA</b>                                                                                                                                                                                                                                                          |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| 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%                                              |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>                                                                                                                                                                                                                    | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>                                                                                                                                                                                                                                          | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>                                                                                                                                                                                               |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| <b>5. Total Charter School Regular ADA</b>                                                                                                                                                                                                                                                                  | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>6. Charter School County Program Alternative Education ADA</b>                                                                                                                                                                                                                                           |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| 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%                                              |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>                                                                                                                                                                                                     | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>7. Charter School Funded County Program ADA</b>                                                                                                                                                                                                                                                          |                                                      |                                                                            |                                                                   |                                                            |                                   |                                                 |
| 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%                                              |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>                                                                                                                                                                                                                    | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>                                                                                                                                                                                                                                          | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>                                                                                                                                                                                                                  | 0.00                                                 | 0.00                                                                       | 0.00                                                              | 0.00                                                       | 0.00                              | 0%                                              |

|                                                       | Object    | Beginning<br>Balances<br>(Ref. Only) | July           | August        | September      | October       | November       | December      | January       | February      |
|-------------------------------------------------------|-----------|--------------------------------------|----------------|---------------|----------------|---------------|----------------|---------------|---------------|---------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   |           |                                      |                |               |                |               |                |               |               |               |
| A. BEGINNING CASH                                     |           |                                      | 27,250,544.00  | 22,643,011.00 | 23,222,140.00  | 22,864,474.00 | 22,890,267.00  | 21,271,869.00 | 24,959,685.00 | 27,336,491.00 |
| B. RECEIPTS                                           |           |                                      |                |               |                |               |                |               |               |               |
| LCFF/Revenue Limit Sources                            |           |                                      |                |               |                |               |                |               |               |               |
| Principal Apportionment                               | 8010-8019 |                                      | 3,222,233.00   | 3,222,233.00  | 8,919,393.00   | 5,800,020.00  | 5,800,020.00   | 8,919,393.00  | 5,800,020.00  | 5,468,226.00  |
| Property Taxes                                        | 8020-8079 |                                      | 317,515.00     | 80,080.00     | 23,570.00      | 0.00          | 114,917.00     | 3,202,959.00  | 1,365,407.00  | 1,011,525.00  |
| Miscellaneous Funds                                   | 8080-8099 |                                      | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          |
| Federal Revenue                                       | 8100-8299 |                                      | 111,699.00     | 133,284.00    | 172,389.00     | 1,181,493.00  | 180,066.00     | 432,725.00    | 1,296,057.00  | 306,791.00    |
| Other State Revenue                                   | 8300-8599 |                                      | 0.00           | 120,349.00    | 434,095.00     | 1,147,405.00  | 465,498.00     | 611,793.00    | 818,191.00    | 296,550.00    |
| Other Local Revenue                                   | 8600-8799 |                                      | 281,487.00     | 97,236.00     | 95,778.00      | 513,039.00    | 188,304.00     | 148,186.00    | 796,577.00    | 203,184.00    |
| Interfund Transfers In                                | 8910-8929 |                                      | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          |
| All Other Financing Sources                           | 8930-8979 |                                      | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          |
| TOTAL RECEIPTS                                        |           |                                      | 3,932,934.00   | 3,653,182.00  | 9,645,225.00   | 8,641,957.00  | 6,748,805.00   | 13,315,056.00 | 10,076,252.00 | 7,286,276.00  |
| C. DISBURSEMENTS                                      |           |                                      |                |               |                |               |                |               |               |               |
| Certificated Salaries                                 | 1000-1999 |                                      | 102,045.00     | 428,761.00    | 4,358,936.00   | 4,415,722.00  | 4,427,747.00   | 4,415,470.00  | 4,405,021.00  | 4,411,245.00  |
| Classified Salaries                                   | 2000-2999 |                                      | 11,895.00      | 814,385.00    | 1,337,650.00   | 1,562,795.00  | 1,664,260.00   | 1,630,544.00  | 1,562,446.00  | 1,600,579.00  |
| Employee Benefits                                     | 3000-3999 |                                      | 585,182.00     | 370,172.00    | 1,226,788.00   | 1,845,012.00  | 1,779,643.00   | 1,779,757.00  | 1,694,064.00  | 1,741,412.00  |
| Books and Supplies                                    | 4000-4999 |                                      | 90,447.00      | 551,277.00    | 351,962.00     | 401,239.00    | 397,355.00     | 1,386,634.00  | 600,961.00    | 166,947.00    |
| Services                                              | 5000-5999 |                                      | 250,247.00     | 1,790,160.00  | 495,927.00     | 1,025,021.00  | 779,306.00     | 1,272,994.00  | 822,968.00    | 220,199.00    |
| Capital Outlay                                        | 6000-6599 |                                      | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          |
| Other Outgo                                           | 7000-7499 |                                      | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          |
| Interfund Transfers Out                               | 7600-7629 |                                      | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          |
| All Other Financing Uses                              | 7630-7699 |                                      | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          |
| TOTAL DISBURSEMENTS                                   |           |                                      | 1,039,816.00   | 3,954,755.00  | 7,771,263.00   | 9,249,789.00  | 9,048,311.00   | 10,485,399.00 | 9,085,460.00  | 8,140,382.00  |
| D. BALANCE SHEET ITEMS                                |           |                                      |                |               |                |               |                |               |               |               |
| <u>Assets and Deferred Outflows</u>                   |           |                                      |                |               |                |               |                |               |               |               |
| Cash Not In Treasury                                  | 9111-9199 |                                      |                |               |                |               |                |               |               |               |
| Accounts Receivable                                   | 9200-9299 |                                      | 53,198.00      | (87,665.00)   | 78,611.00      | 9,919.00      | (45,221.00)    | 4,146.00      | 1,119,566.00  | 424,014.00    |
| Due From Other Funds                                  | 9310      |                                      |                |               |                |               |                |               |               |               |
| Stores                                                | 9320      |                                      |                |               |                |               |                |               |               |               |
| Prepaid Expenditures                                  | 9330      |                                      |                |               |                |               |                |               |               |               |
| Other Current Assets                                  | 9340      |                                      |                |               |                |               |                |               |               |               |
| Deferred Outflows of Resources                        | 9490      |                                      |                |               |                |               |                |               |               |               |
| SUBTOTAL                                              |           | 0.00                                 | 53,198.00      | (87,665.00)   | 78,611.00      | 9,919.00      | (45,221.00)    | 4,146.00      | 1,119,566.00  | 424,014.00    |
| <u>Liabilities and Deferred Inflows</u>               |           |                                      |                |               |                |               |                |               |               |               |
| Accounts Payable                                      | 9500-9599 |                                      | 7,553,849.00   | (968,367.00)  | 2,310,239.00   | (623,706.00)  | (726,329.00)   | (854,013.00)  | (266,448.00)  | (242,997.00)  |
| Due To Other Funds                                    | 9610      |                                      |                |               |                |               |                |               |               |               |
| Current Loans                                         | 9640      |                                      |                |               |                |               |                |               |               |               |
| Unearned Revenues                                     | 9650      |                                      |                |               |                |               |                |               |               |               |
| Deferred Inflows of Resources                         | 9690      |                                      |                |               |                |               |                |               |               |               |
| SUBTOTAL                                              |           | 0.00                                 | 7,553,849.00   | (968,367.00)  | 2,310,239.00   | (623,706.00)  | (726,329.00)   | (854,013.00)  | (266,448.00)  | (242,997.00)  |
| <u>Nonoperating</u>                                   |           |                                      |                |               |                |               |                |               |               |               |
| Suspense Clearing                                     | 9910      |                                      |                |               |                |               |                |               |               |               |
| TOTAL BALANCE SHEET ITEMS                             |           | 0.00                                 | (7,500,651.00) | 880,702.00    | (2,231,628.00) | 633,625.00    | 681,108.00     | 858,159.00    | 1,386,014.00  | 667,011.00    |
| E. NET INCREASE/DECREASE (B - C + D)                  |           |                                      | (4,607,533.00) | 579,129.00    | (357,666.00)   | 25,793.00     | (1,618,398.00) | 3,687,816.00  | 2,376,806.00  | (187,095.00)  |
| F. ENDING CASH (A + E)                                |           |                                      | 22,643,011.00  | 23,222,140.00 | 22,864,474.00  | 22,890,267.00 | 21,271,869.00  | 24,959,685.00 | 27,336,491.00 | 27,149,396.00 |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |                                      |                |               |                |               |                |               |               |               |

|                                                       | Object    | March         | April         | May           | June           | Accruals       | Adjustments | TOTAL          | BUDGET         |
|-------------------------------------------------------|-----------|---------------|---------------|---------------|----------------|----------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   |           |               |               |               |                |                |             |                |                |
| A. BEGINNING CASH                                     |           | 27,149,396.00 | 28,410,364.00 | 27,528,351.00 | 28,002,261.00  |                |             |                |                |
| B. RECEIPTS                                           |           |               |               |               |                |                |             |                |                |
| LCFF/Revenue Limit Sources                            |           |               |               |               |                |                |             |                |                |
| Principal Apportionment                               | 8010-8019 | 8,587,599.00  | 5,468,226.00  | 5,468,226.00  | 8,565,244.00   | 0.00           |             | 75,240,833.00  | 75,240,833.00  |
| Property Taxes                                        | 8020-8079 | (9,877.00)    | 1,677,591.00  | 3,095,592.00  | 2,884,293.00   | 0.00           |             | 13,763,572.00  | 13,763,572.00  |
| Miscellaneous Funds                                   | 8080-8099 | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           |             | 0.00           | 0.00           |
| Federal Revenue                                       | 8100-8299 | 1,003,565.00  | 25,535.00     | 390,749.00    | 1,266,653.00   | 1,053,915.00   |             | 7,554,921.00   | 7,554,921.00   |
| Other State Revenue                                   | 8300-8599 | 292,046.00    | 378,709.00    | 315,405.00    | 1,152,700.00   | 1,470,058.00   |             | 7,502,799.00   | 7,502,799.00   |
| Other Local Revenue                                   | 8600-8799 | 328,526.00    | 417,551.00    | 167,947.00    | 3,312,344.00   | 653,186.00     |             | 7,203,345.00   | 7,203,345.00   |
| Interfund Transfers In                                | 8910-8929 | 0.00          | 0.00          | 0.00          | 3,000.00       | 0.00           |             | 3,000.00       | 3,000.00       |
| All Other Financing Sources                           | 8930-8979 | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           |             | 0.00           | 0.00           |
| TOTAL RECEIPTS                                        |           | 10,201,859.00 | 7,967,612.00  | 9,437,919.00  | 17,184,234.00  | 3,177,159.00   | 0.00        | 111,268,470.00 | 111,268,470.00 |
| C. DISBURSEMENTS                                      |           |               |               |               |                |                |             |                |                |
| Certificated Salaries                                 | 1000-1999 | 4,566,073.00  | 4,524,228.00  | 4,426,761.00  | 5,030,951.00   | 4,397,874.00   |             | 49,910,834.00  | 49,910,834.00  |
| Classified Salaries                                   | 2000-2999 | 1,552,168.00  | 1,620,655.00  | 1,549,704.00  | 2,710,985.00   | 152,252.00     |             | 17,770,318.00  | 17,770,318.00  |
| Employee Benefits                                     | 3000-3999 | 1,512,698.00  | 1,918,401.00  | 1,491,060.00  | 4,281,326.00   | 476,117.00     |             | 20,701,632.00  | 20,701,632.00  |
| Books and Supplies                                    | 4000-4999 | 554,924.00    | 314,849.00    | 622,414.00    | 1,590,935.00   | 2,090,549.00   |             | 9,120,493.00   | 9,120,493.00   |
| Services                                              | 5000-5999 | 755,028.00    | 471,492.00    | 874,070.00    | 2,242,748.00   | 571,857.00     |             | 11,572,017.00  | 11,572,017.00  |
| Capital Outlay                                        | 6000-6599 | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           |             | 0.00           | 0.00           |
| Other Outgo                                           | 7000-7499 | 0.00          | 0.00          | 0.00          | 4,289,019.00   | 0.00           |             | 4,289,019.00   | 4,289,019.00   |
| Interfund Transfers Out                               | 7600-7629 | 0.00          | 0.00          | 0.00          | 1,030,000.00   | 0.00           |             | 1,030,000.00   | 1,030,000.00   |
| All Other Financing Uses                              | 7630-7699 | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           |             | 0.00           | 0.00           |
| TOTAL DISBURSEMENTS                                   |           | 8,940,891.00  | 8,849,625.00  | 8,964,009.00  | 21,175,964.00  | 7,688,649.00   | 0.00        | 114,394,313.00 | 114,394,313.00 |
| D. BALANCE SHEET ITEMS                                |           |               |               |               |                |                |             |                |                |
| <u>Assets and Deferred Outflows</u>                   |           |               |               |               |                |                |             |                |                |
| Cash Not In Treasury                                  | 9111-9199 |               |               |               |                |                |             | 0.00           |                |
| Accounts Receivable                                   | 9200-9299 |               |               |               |                |                |             | 1,556,568.00   |                |
| 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        | 1,556,568.00   |                |
| <u>Liabilities and Deferred Inflows</u>               |           |               |               |               |                |                |             |                |                |
| Accounts Payable                                      | 9500-9599 |               |               |               |                |                |             | 6,182,228.00   |                |
| 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        | 6,182,228.00   |                |
| <u>Nonoperating</u>                                   |           |               |               |               |                |                |             |                |                |
| Suspense Clearing                                     | 9910      |               |               |               |                |                |             | 0.00           |                |
| TOTAL BALANCE SHEET ITEMS                             |           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00        | (4,625,660.00) |                |
| E. NET INCREASE/DECREASE (B - C + D)                  |           | 1,260,968.00  | (882,013.00)  | 473,910.00    | (3,991,730.00) | (4,511,490.00) | 0.00        | (7,751,503.00) | (3,125,843.00) |
| F. ENDING CASH (A + E)                                |           | 28,410,364.00 | 27,528,351.00 | 28,002,261.00 | 24,010,531.00  |                |             |                |                |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |               |               |               |                |                |             | 19,499,041.00  |                |

|                                                       | Object    | Beginning<br>Balances<br>(Ref. Only) | July           | August         | September      | October       | November       | December       | January        | February      |
|-------------------------------------------------------|-----------|--------------------------------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|---------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   |           |                                      |                |                |                |               |                |                |                |               |
| A. BEGINNING CASH                                     |           |                                      | 24,010,531.00  | 17,756,833.00  | 18,776,804.00  | 17,811,400.00 | 17,387,639.00  | 15,731,968.00  | 25,218,460.00  | 29,761,569.00 |
| B. RECEIPTS                                           |           |                                      |                |                |                |               |                |                |                |               |
| LCFF/Revenue Limit Sources                            |           |                                      |                |                |                |               |                |                |                |               |
| Principal Apportionment                               | 8010-8019 |                                      | 3,177,845.00   | 3,177,845.00   | 8,839,495.00   | 5,720,122.00  | 5,720,122.00   | 8,839,495.00   | 5,720,122.00   | 5,720,122.00  |
| Property Taxes                                        | 8020-8079 |                                      | 317,515.00     | 80,080.00      | 23,570.00      | 0.00          | 126,954.00     | 4,158,220.00   | 1,204,612.00   | 893,043.00    |
| Miscellaneous Funds                                   | 8080-8099 |                                      | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           | 0.00          |
| Federal Revenue                                       | 8100-8299 |                                      | 94,765.00      | 113,077.00     | 146,253.00     | 1,002,368.00  | 152,766.00     | 367,120.00     | 1,099,563.00   | 260,279.00    |
| Other State Revenue                                   | 8300-8599 |                                      | 0.00           | 68,152.00      | 245,822.00     | 649,760.00    | 263,605.00     | 95,918.00      | 463,331.00     | 167,932.00    |
| Other Local Revenue                                   | 8600-8799 |                                      | 281,068.00     | 97,092.00      | 95,636.00      | 512,276.00    | 188,024.00     | 147,966.00     | 795,393.00     | 202,882.00    |
| Interfund Transfers In                                | 8910-8929 |                                      | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           | 0.00          |
| All Other Financing Sources                           | 8930-8979 |                                      | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           | 0.00          |
| TOTAL RECEIPTS                                        |           |                                      | 3,871,193.00   | 3,536,246.00   | 9,350,776.00   | 7,884,526.00  | 6,451,471.00   | 13,608,719.00  | 9,283,021.00   | 7,244,258.00  |
| C. DISBURSEMENTS                                      |           |                                      |                |                |                |               |                |                |                |               |
| Certificated Salaries                                 | 1000-1999 |                                      | 102,035.00     | 428,719.00     | 4,358,509.00   | 4,415,289.00  | 4,427,313.00   | 4,415,037.00   | 4,404,590.00   | 4,410,813.00  |
| Classified Salaries                                   | 2000-2999 |                                      | 11,997.00      | 821,388.00     | 1,349,154.00   | 1,576,235.00  | 1,678,572.00   | 1,644,567.00   | 1,575,883.00   | 1,614,344.00  |
| Employee Benefits                                     | 3000-3999 |                                      | 654,624.00     | 414,099.00     | 1,372,366.00   | 2,063,952.00  | 1,990,827.00   | 1,990,954.00   | 1,895,092.00   | 1,948,059.00  |
| Books and Supplies                                    | 4000-4999 |                                      | 79,284.00      | 483,238.00     | 308,522.00     | 351,718.00    | 348,313.00     | 1,215,494.00   | 526,790.00     | 146,342.00    |
| Services                                              | 5000-5999 |                                      | 228,027.00     | 1,631,206.00   | 451,892.00     | 934,006.00    | 710,109.00     | 1,159,961.00   | 749,894.00     | 200,647.00    |
| Capital Outlay                                        | 6000-6599 |                                      | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           | 0.00          |
| Other Outgo                                           | 7000-7499 |                                      | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           | 0.00          |
| Interfund Transfers Out                               | 7600-7629 |                                      | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           | 0.00          |
| All Other Financing Uses                              | 7630-7699 |                                      | (236,982.00)   | (236,982.00)   | (236,982.00)   | (236,982.00)  | (236,982.00)   | (236,982.00)   | (236,982.00)   | (236,982.00)  |
| TOTAL DISBURSEMENTS                                   |           |                                      | 838,985.00     | 3,541,668.00   | 7,603,461.00   | 9,104,218.00  | 8,918,152.00   | 10,189,031.00  | 8,915,267.00   | 8,083,223.00  |
| D. BALANCE SHEET ITEMS                                |           |                                      |                |                |                |               |                |                |                |               |
| <u>Assets and Deferred Outflows</u>                   |           |                                      |                |                |                |               |                |                |                |               |
| Cash Not In Treasury                                  | 9111-9199 |                                      |                |                |                |               |                |                |                |               |
| Accounts Receivable                                   | 9200-9299 | 3,177,156.00                         | 108,585.00     | (178,935.00)   | 160,455.00     | 20,247.00     | (92,303.00)    | 8,462.00       | 2,285,179.00   | 865,467.00    |
| Due From Other Funds                                  | 9310      |                                      |                |                |                |               |                |                |                |               |
| Stores                                                | 9320      |                                      |                |                |                |               |                |                |                |               |
| Prepaid Expenditures                                  | 9330      |                                      |                |                |                |               |                |                |                |               |
| Other Current Assets                                  | 9340      |                                      |                |                |                |               |                |                |                |               |
| Deferred Outflows of Resources                        | 9490      |                                      |                |                |                |               |                |                |                |               |
| SUBTOTAL                                              |           | 3,177,156.00                         | 108,585.00     | (178,935.00)   | 160,455.00     | 20,247.00     | (92,303.00)    | 8,462.00       | 2,285,179.00   | 865,467.00    |
| <u>Liabilities and Deferred Inflows</u>               |           |                                      |                |                |                |               |                |                |                |               |
| Accounts Payable                                      | 9500-9599 | (7,688,649.00)                       | 9,394,491.00   | (1,204,328.00) | 2,873,174.00   | (775,684.00)  | (903,313.00)   | (6,058,342.00) | (1,890,176.00) |               |
| Due To Other Funds                                    | 9610      |                                      |                |                |                |               |                |                |                |               |
| Current Loans                                         | 9640      |                                      |                |                |                |               |                |                |                |               |
| Unearned Revenues                                     | 9650      |                                      |                |                |                |               |                |                |                |               |
| Deferred Inflows of Resources                         | 9690      |                                      |                |                |                |               |                |                |                |               |
| SUBTOTAL                                              |           | (7,688,649.00)                       | 9,394,491.00   | (1,204,328.00) | 2,873,174.00   | (775,684.00)  | (903,313.00)   | (6,058,342.00) | (1,890,176.00) | 0.00          |
| <u>Nonoperating</u>                                   |           |                                      |                |                |                |               |                |                |                |               |
| Suspense Clearing                                     | 9910      |                                      |                |                |                |               |                |                |                |               |
| TOTAL BALANCE SHEET ITEMS                             |           | 10,865,805.00                        | (9,285,906.00) | 1,025,393.00   | (2,712,719.00) | 795,931.00    | 811,010.00     | 6,066,804.00   | 4,175,355.00   | 865,467.00    |
| E. NET INCREASE/DECREASE (B - C + D)                  |           |                                      | (6,253,698.00) | 1,019,971.00   | (965,404.00)   | (423,761.00)  | (1,655,671.00) | 9,486,492.00   | 4,543,109.00   | 26,502.00     |
| F. ENDING CASH (A + E)                                |           |                                      | 17,756,833.00  | 18,776,804.00  | 17,811,400.00  | 17,387,639.00 | 15,731,968.00  | 25,218,460.00  | 29,761,569.00  | 29,788,071.00 |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |                                      |                |                |                |               |                |                |                |               |

|                                                       | Object    | March         | April         | May           | June           | Accruals       | Adjustments | TOTAL          | BUDGET         |
|-------------------------------------------------------|-----------|---------------|---------------|---------------|----------------|----------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   |           |               |               |               |                |                |             |                |                |
| A. BEGINNING CASH                                     |           | 29,788,071.00 | 31,203,464.00 | 30,284,431.00 | 30,651,601.00  |                |             |                |                |
| B. RECEIPTS                                           |           |               |               |               |                |                |             |                |                |
| LCFF/Revenue Limit Sources                            |           |               |               |               |                |                |             |                |                |
| Principal Apportionment                               | 8010-8019 | 8,839,495.00  | 5,720,122.00  | 5,720,122.00  | 8,817,755.00   | 0.00           |             | 76,012,662.00  | 76,012,662.00  |
| Property Taxes                                        | 8020-8079 | (8,152.00)    | 1,480,858.00  | 2,731,661.00  | 2,755,211.00   | 0.00           |             | 13,763,572.00  | 13,763,572.00  |
| Miscellaneous Funds                                   | 8080-8099 | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           |             | 0.00           | 0.00           |
| Federal Revenue                                       | 8100-8299 | 851,416.00    | 21,663.00     | 331,508.00    | 1,074,616.00   | 894,134.00     |             | 6,409,528.00   | 6,409,528.00   |
| Other State Revenue                                   | 8300-8599 | 165,382.00    | 214,458.00    | 178,610.00    | 652,759.00     | 1,083,009.00   |             | 4,248,738.00   | 4,248,738.00   |
| Other Local Revenue                                   | 8600-8799 | 328,037.00    | 416,930.00    | 167,697.00    | 3,307,419.00   | 652,214.00     |             | 7,192,634.00   | 7,192,634.00   |
| Interfund Transfers In                                | 8910-8929 | 0.00          | 0.00          | 0.00          | 3,000.00       | 0.00           |             | 3,000.00       | 3,000.00       |
| All Other Financing Sources                           | 8930-8979 | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           |             | 0.00           | 0.00           |
| TOTAL RECEIPTS                                        |           | 10,176,178.00 | 7,854,031.00  | 9,129,598.00  | 16,610,760.00  | 2,629,357.00   | 0.00        | 107,630,134.00 | 107,630,134.00 |
| C. DISBURSEMENTS                                      |           |               |               |               |                |                |             |                |                |
| Certificated Salaries                                 | 1000-1999 | 4,565,625.00  | 4,523,785.00  | 4,426,327.00  | 5,030,458.00   | 4,397,442.00   |             | 49,905,942.00  | 49,905,942.00  |
| Classified Salaries                                   | 2000-2999 | 1,565,517.00  | 1,634,593.00  | 1,563,031.00  | 2,734,299.00   | 153,563.00     |             | 17,923,143.00  | 17,923,143.00  |
| Employee Benefits                                     | 3000-3999 | 1,692,204.00  | 2,146,051.00  | 1,667,999.00  | 4,789,375.00   | 532,618.00     |             | 23,158,220.00  | 23,158,220.00  |
| Books and Supplies                                    | 4000-4999 | 486,435.00    | 275,990.00    | 545,595.00    | 1,394,580.00   | 1,832,532.00   |             | 7,994,833.00   | 7,994,833.00   |
| Services                                              | 5000-5999 | 687,986.00    | 429,627.00    | 796,458.00    | 2,043,607.00   | 521,078.00     |             | 10,544,498.00  | 10,544,498.00  |
| Capital Outlay                                        | 6000-6599 | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           |             | 0.00           | 0.00           |
| Other Outgo                                           | 7000-7499 | 0.00          | 0.00          | 0.00          | 4,203,875.00   | 0.00           |             | 4,203,875.00   | 4,203,875.00   |
| Interfund Transfers Out                               | 7600-7629 | 0.00          | 0.00          | 0.00          | 580,000.00     | 0.00           |             | 580,000.00     | 580,000.00     |
| All Other Financing Uses                              | 7630-7699 | (236,982.00)  | (236,982.00)  | (236,982.00)  | (236,982.00)   | 0.00           |             | (2,843,784.00) | (2,843,784.00) |
| TOTAL DISBURSEMENTS                                   |           | 8,760,785.00  | 8,773,064.00  | 8,762,428.00  | 20,539,212.00  | 7,437,233.00   | 0.00        | 111,466,727.00 | 111,466,727.00 |
| D. BALANCE SHEET ITEMS                                |           |               |               |               |                |                |             |                |                |
| <u>Assets and Deferred Outflows</u>                   |           |               |               |               |                |                |             |                |                |
| Cash Not In Treasury                                  | 9111-9199 |               |               |               |                |                |             | 0.00           |                |
| Accounts Receivable                                   | 9200-9299 |               |               |               |                |                |             | 3,177,157.00   |                |
| 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        | 3,177,157.00   |                |
| <u>Liabilities and Deferred Inflows</u>               |           |               |               |               |                |                |             |                |                |
| Accounts Payable                                      | 9500-9599 |               |               |               |                |                |             | 1,435,822.00   |                |
| 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        | 1,435,822.00   |                |
| <u>Nonoperating</u>                                   |           |               |               |               |                |                |             |                |                |
| Suspense Clearing                                     | 9910      |               |               |               |                |                |             | 0.00           |                |
| TOTAL BALANCE SHEET ITEMS                             |           | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00        | 1,741,335.00   |                |
| E. NET INCREASE/DECREASE (B - C + D)                  |           | 1,415,393.00  | (919,033.00)  | 367,170.00    | (3,928,452.00) | (4,807,876.00) | 0.00        | (2,095,258.00) | (3,836,593.00) |
| F. ENDING CASH (A + E)                                |           | 31,203,464.00 | 30,284,431.00 | 30,651,601.00 | 26,723,149.00  |                |             |                |                |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |               |               |               |                |                |             | 21,915,273.00  |                |

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: March 05, 2019

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: Meghna Bulsara

Telephone: 626-858-6164

Title: Director of Fiscal Services

E-mail: mbulsara@azusa.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 first interim. | X   |         |

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

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

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

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

| Section I - Expenditures                                                                                             | Funds 01, 09, and 62                                                                |                                       |                                               | 2018-19 Expenditures |
|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------|----------------------|
|                                                                                                                      | Goals                                                                               | Functions                             | Objects                                       |                      |
| A. Total state, federal, and local expenditures (all resources)                                                      | All                                                                                 | All                                   | 1000-7999                                     | 114,394,313.00       |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All                                                                                 | All                                   | 1000-7999                                     | 7,166,724.00         |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |                                                                                     |                                       |                                               |                      |
| 1. Community Services                                                                                                | All                                                                                 | 5000-5999                             | 1000-7999                                     | 0.00                 |
| 2. Capital Outlay                                                                                                    | All except<br>7100-7199                                                             | All except<br>5000-5999               | 6000-6999                                     | 0.00                 |
| 3. Debt Service                                                                                                      | All                                                                                 | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 0.00                 |
| 4. Other Transfers Out                                                                                               | All                                                                                 | 9200                                  | 7200-7299                                     | 0.00                 |
| 5. Interfund Transfers Out                                                                                           | All                                                                                 | 9300                                  | 7600-7629                                     | 1,030,000.00         |
| 6. All Other Financing Uses                                                                                          | All                                                                                 | 9100                                  | 7699                                          | 0.00                 |
|                                                                                                                      |                                                                                     | 9200                                  | 7651                                          |                      |
| 7. Nonagency                                                                                                         | 7100-7199                                                                           | All except<br>5000-5999,<br>9000-9999 | 1000-7999                                     | 0.00                 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All                                                                                 | All                                   | 8710                                          | 0.00                 |
| 9. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                               | Manually entered. Must not include<br>expenditures in lines B, C1-C8, D1, or<br>D2. |                                       |                                               |                      |
| 10. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C9)               |                                                                                     |                                       |                                               | 1,030,000.00         |
| D. Plus additional MOE expenditures:                                                                                 |                                                                                     |                                       |                                               |                      |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All                                                                                 | All                                   | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 | 132,404.00           |
| 2. Expenditures to cover deficits for student body activities                                                        | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |                                               |                      |
| E. Total expenditures subject to MOE<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |                                                                                     |                                       |                                               | 106,329,993.00       |

| Section II - Expenditures Per ADA                                                                                                                                                                                                                                                                                            |                | 2018-19<br>Annual ADA/<br>Exps. Per ADA |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------------------|
| A. Average Daily Attendance<br>(Form AI, Column C, sum of lines A6 and C9)*                                                                                                                                                                                                                                                  |                | 7,794.61                                |
| B. Expenditures per ADA (Line I.E divided by Line II.A)                                                                                                                                                                                                                                                                      |                | 13,641.48                               |
| 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.) | 106,657,989.91 | 13,329.48                               |
| 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)                                                                                                                                                                                                                                                            | 106,657,989.91 | 13,329.48                               |
| B. Required effort (Line A.2 times 90%)                                                                                                                                                                                                                                                                                      | 95,992,190.92  | 11,996.53                               |
| C. Current year expenditures (Line I.E and Line II.B)                                                                                                                                                                                                                                                                        | 106,329,993.00 | 13,641.48                               |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)                                                                                                                                                                                                                                           | 0.00           | 0.00                                    |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(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.

| <b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b> |                           |                             |
|------------------------------------------------------------------------------------------------|---------------------------|-----------------------------|
| <b>Description of Adjustments</b>                                                              | <b>Total Expenditures</b> | <b>Expenditures Per ADA</b> |
|                                                                                                |                           |                             |
|                                                                                                |                           |                             |
|                                                                                                |                           |                             |
|                                                                                                |                           |                             |
|                                                                                                |                           |                             |
| 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) 3,157,171.00
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.

|  |
|--|
|  |
|--|

**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) 84,752,742.00

**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) 3.73%

**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<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 4,203,008.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 1,038,895.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)                                                            | 0.00         |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)                                                                   | 0.00         |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 421,246.21   |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(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)                                                                                                                        | 5,663,149.21 |
| 9. Carry-Forward Adjustment (Part IV, Line F)                                                                                                                                         | 581,696.03   |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)                                                                                                                              | 6,244,845.24 |

**B. Base Costs**

|                                                                                                                                                                                                                                                                   |                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)                                                                                                                                                                                               | 63,207,611.00  |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)                                                                                                                                                                              | 14,984,548.00  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)                                                                                                                                                                                            | 9,187,426.00   |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)                                                                                                                                                                                        | 375,347.00     |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)                                                                                                                                                                                        | 0.00           |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100)                                                                                                                                                                                                      | 0.00           |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)                                                                                                                                                                  | 1,546,102.00   |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)                                                                                                                                         | 0.00           |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 18,952.00      |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 0.00           |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)                                                                             | 10,872,217.79  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(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)                                                                                                                                                            | 2,824,963.00   |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                          | 892,018.00     |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                          | 6,395,166.00   |
| 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)                                                                                                                                                                           | 110,304,350.79 |

**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)

5.13%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

5.66%

**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.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <u>5,663,149.21</u>   |
| <b>B. Carry-forward adjustment from prior year(s)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |
| 1. Carry-forward adjustment from the second prior year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <u>169,033.92</u>     |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <u>0.00</u>           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                       |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.76%) times Part III, Line B18); zero if negative                                                                                                                                                                                                                                                                                                                                                                     | <u>581,696.03</u>     |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.76%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.9%) times Part III, Line B18); zero if positive                                                                                                                                                                                                                                                           | <u>0.00</u>           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <u>581,696.03</u>     |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                       |
| 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>              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>581,696.03</u>     |

Approved indirect cost rate: 4.76%  
Highest rate used in any program: 4.90%

Note: In one or more resources, the rate used is greater than the approved rate.

| Fund | Resource | Eligible Expenditures<br>(Objects 1000-5999<br>except Object 5100) | Indirect Costs Charged<br>(Objects 7310 and 7350) | Rate<br>Used |
|------|----------|--------------------------------------------------------------------|---------------------------------------------------|--------------|
| 01   | 3010     | 3,262,220.00                                                       | 155,282.00                                        | 4.76%        |
| 01   | 3310     | 1,672,098.00                                                       | 79,592.00                                         | 4.76%        |
| 01   | 3315     | 51,571.00                                                          | 2,455.00                                          | 4.76%        |
| 01   | 3320     | 156,239.00                                                         | 7,437.00                                          | 4.76%        |
| 01   | 3327     | 94,644.00                                                          | 1,851.00                                          | 1.96%        |
| 01   | 3345     | 941.00                                                             | 45.00                                             | 4.78%        |
| 01   | 3385     | 108,563.00                                                         | 5,168.00                                          | 4.76%        |
| 01   | 3550     | 93,142.00                                                          | 4,434.00                                          | 4.76%        |
| 01   | 4035     | 412,346.00                                                         | 19,628.00                                         | 4.76%        |
| 01   | 4124     | 34,078.00                                                          | 1,622.00                                          | 4.76%        |
| 01   | 4127     | 181,631.00                                                         | 8,646.00                                          | 4.76%        |
| 01   | 4201     | 12,606.00                                                          | 600.00                                            | 4.76%        |
| 01   | 4203     | 354,735.00                                                         | 7,095.00                                          | 2.00%        |
| 01   | 6010     | 106,102.00                                                         | 5,051.00                                          | 4.76%        |
| 01   | 6378     | 40,192.00                                                          | 1,913.00                                          | 4.76%        |
| 01   | 6387     | 1,152,131.00                                                       | 54,841.00                                         | 4.76%        |
| 01   | 6512     | 662,562.00                                                         | 31,538.00                                         | 4.76%        |
| 01   | 6520     | 98,939.00                                                          | 4,710.00                                          | 4.76%        |
| 01   | 7338     | 161,074.00                                                         | 7,667.00                                          | 4.76%        |
| 01   | 7370     | 105,002.00                                                         | 4,998.00                                          | 4.76%        |
| 11   | 6371     | 174,608.00                                                         | 8,311.00                                          | 4.76%        |
| 11   | 6391     | 2,296,604.00                                                       | 112,445.00                                        | 4.90%        |
| 12   | 6105     | 884,866.00                                                         | 28,076.00                                         | 3.17%        |
| 13   | 5320     | 898,518.00                                                         | 15,435.00                                         | 1.72%        |

| 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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                               | 8010-8099            | 89,004,405.00                        | 0.87%                      | 89,776,234.00          | -1.77%                     | 88,187,916.00          |
| 2. Federal Revenues                                                                                         | 8100-8299            | 10,300.00                            | 0.00%                      | 10,300.00              | 0.00%                      | 10,300.00              |
| 3. Other State Revenues                                                                                     | 8300-8599            | 2,918,949.00                         | -50.39%                    | 1,447,987.00           | -0.37%                     | 1,442,598.00           |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 533,646.00                           | 0.00%                      | 533,672.00             | 0.00%                      | 533,672.00             |
| 5. Other Financing Sources                                                                                  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In                                                                                             | 8900-8929            | 3,000.00                             | 0.00%                      | 3,000.00               | 0.00%                      | 3,000.00               |
| b. Other Sources                                                                                            | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                            | 8980-8999            | (17,478,424.00)                      | 0.86%                      | (17,628,133.00)        | 0.79%                      | (17,767,706.00)        |
| 6. Total (Sum lines A1 thru A5c)                                                                            |                      | 74,991,876.00                        | -1.13%                     | 74,143,060.00          | -2.34%                     | 72,409,780.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 38,428,467.00          |                            | 38,308,752.00          |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 384,285.00             |                            | 383,087.00             |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                        |                      |                                      |                            | (504,000.00)           |                            | (216,000.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 38,428,467.00                        | -0.31%                     | 38,308,752.00          | 0.44%                      | 38,475,839.00          |
| 2. Classified Salaries                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 11,569,544.00          |                            | 11,669,042.00          |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 99,498.00              |                            | 100,354.00             |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                        |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 11,569,544.00                        | 0.86%                      | 11,669,042.00          | 0.86%                      | 11,769,396.00          |
| 3. Employee Benefits                                                                                        | 3000-3999            | 16,053,640.00                        | 7.31%                      | 17,227,640.00          | 4.24%                      | 17,957,353.00          |
| 4. Books and Supplies                                                                                       | 4000-4999            | 6,351,306.00                         | 1.95%                      | 6,474,897.00           | 0.00%                      | 6,474,897.00           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 4,116,675.00                         | 9.00%                      | 4,487,327.00           | 0.00%                      | 4,487,327.00           |
| 6. Capital Outlay                                                                                           | 6000-6999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                      | 7100-7299, 7400-7499 | 907,117.00                           | -13.23%                    | 787,117.00             | 0.00%                      | 787,117.00             |
| 8. Other Outgo - Transfers of Indirect Costs                                                                | 7300-7399            | (568,840.00)                         | -23.25%                    | (436,576.00)           | 10.00%                     | (480,234.00)           |
| 9. Other Financing Uses                                                                                     |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out                                                                                            | 7600-7629            | 1,030,000.00                         | -43.69%                    | 580,000.00             | 0.00%                      | 580,000.00             |
| b. Other Uses                                                                                               | 7630-7699            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)                                                          |                      |                                      |                            | (3,068,089.00)         |                            | (4,488,735.00)         |
| 11. Total (Sum lines B1 thru B10)                                                                           |                      | 77,887,909.00                        | -2.39%                     | 76,030,110.00          | -0.61%                     | 75,562,960.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>                                                           |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)                                                                                    |                      | (2,896,033.00)                       |                            | (1,887,050.00)         |                            | (3,153,180.00)         |
| <b>D. FUND BALANCE</b>                                                                                      |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)                                                          |                      | 13,663,884.01                        |                            | 10,767,851.01          |                            | 8,880,801.01           |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                 |                      | 10,767,851.01                        |                            | 8,880,801.01           |                            | 5,727,621.01           |
| 3. Components of Ending Fund Balance (Form 011)                                                             |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                             | 9710-9719            | 26,264.00                            |                            | 26,264.00              |                            | 26,264.00              |
| b. Restricted                                                                                               | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed                                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                               | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                                                        | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned                                                                                                 | 9780                 | 500,000.00                           |                            | 500,000.00             |                            | 500,000.00             |
| e. Unassigned/Unappropriated                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                       | 9789                 | 10,241,587.01                        |                            | 8,354,537.01           |                            | 5,201,357.01           |
| 2. Unassigned/Unappropriated                                                                                | 9790                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance                                                                  |                      |                                      |                            |                        |                            |                        |
| (Line D3f must agree with line D2)                                                                          |                      | 10,767,851.01                        |                            | 8,880,801.01           |                            | 5,727,621.01           |

| Description                                                                                                                                                                                                                                                                                                                                                                                                    | Object<br>Codes | Projected Year<br>Totals<br>(Form 011)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2019-20<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2020-21<br>Projection<br>(E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| <b>E. AVAILABLE RESERVES</b>                                                                                                                                                                                                                                                                                                                                                                                   |                 |                                               |                                     |                              |                                     |                              |
| 1. General Fund                                                                                                                                                                                                                                                                                                                                                                                                |                 |                                               |                                     |                              |                                     |                              |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750            | 0.00                                          |                                     | 0.00                         |                                     | 0.00                         |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789            | 10,241,587.01                                 |                                     | 8,354,537.01                 |                                     | 5,201,357.01                 |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790            | 0.00                                          |                                     | 0.00                         |                                     | 0.00                         |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)                                                                                                                                                                                                                                                                                      |                 |                                               |                                     |                              |                                     |                              |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                                                                                                                                                                                                                                                                                                          |                 |                                               |                                     |                              |                                     |                              |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750            | 0.00                                          |                                     | 0.00                         |                                     | 0.00                         |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789            | 3,548,692.78                                  |                                     | 3,573,693.00                 |                                     | 3,598,693.00                 |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790            | 0.00                                          |                                     | 0.00                         |                                     | 0.00                         |
| 3. Total Available Reserves (Sum lines E1a thru E2c)                                                                                                                                                                                                                                                                                                                                                           |                 | 13,790,279.79                                 |                                     | 11,928,230.01                |                                     | 8,800,050.01                 |
| <b>F. ASSUMPTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                               |                                     |                              |                                     |                              |
| 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. |                 |                                               |                                     |                              |                                     |                              |
| Other adjustments under B1d for FY 19-20 and FY 20-21 shows reduction of 7 and 3 Certificated FTEs respectively based on enrollment projections. Other adjustments under B10 for FY19-20 and FY20-21 are based on Parent Advisory Committee's recommendation list for budget cuts.                                                                                                                             |                 |                                               |                                     |                              |                                     |                              |

| 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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                               | 8010-8099            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues                                                                                         | 8100-8299            | 7,544,621.00                         | -15.18%                    | 6,399,228.00           | 0.00%                      | 6,399,228.00           |
| 3. Other State Revenues                                                                                     | 8300-8599            | 4,583,850.00                         | -38.90%                    | 2,800,751.00           | 0.00%                      | 2,800,751.00           |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 6,669,699.00                         | -0.16%                     | 6,658,962.00           | 0.00%                      | 6,658,962.00           |
| 5. Other Financing Sources                                                                                  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In                                                                                             | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources                                                                                            | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                            | 8980-8999            | 17,478,424.00                        | 0.86%                      | 17,628,133.00          | 0.79%                      | 17,767,706.00          |
| 6. Total (Sum lines A1 thru A5c)                                                                            |                      | 36,276,594.00                        | -7.69%                     | 33,487,074.00          | 0.42%                      | 33,626,647.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 11,482,367.00          |                            | 11,597,191.00          |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 114,824.00             |                            | 115,972.00             |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                        |                      |                                      |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 11,482,367.00                        | 1.00%                      | 11,597,191.00          | 1.00%                      | 11,713,163.00          |
| 2. Classified Salaries                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 6,200,774.00           |                            | 6,254,101.00           |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 53,327.00              |                            | 53,785.00              |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                        |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 6,200,774.00                         | 0.86%                      | 6,254,101.00           | 0.86%                      | 6,307,886.00           |
| 3. Employee Benefits                                                                                        | 3000-3999            | 4,647,992.00                         | 27.59%                     | 5,930,580.00           | 5.78%                      | 6,273,260.00           |
| 4. Books and Supplies                                                                                       | 4000-4999            | 2,769,187.00                         | -45.11%                    | 1,519,936.00           | 0.00%                      | 1,519,936.00           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 7,455,342.00                         | -18.75%                    | 6,057,171.00           | 0.00%                      | 6,057,171.00           |
| 6. Capital Outlay                                                                                           | 6000-6999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                      | 7100-7299, 7400-7499 | 3,546,169.00                         | -0.27%                     | 3,536,498.00           | 0.00%                      | 3,536,498.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                | 7300-7399            | 404,573.00                           | -21.69%                    | 316,836.00             | 10.00%                     | 348,518.94             |
| 9. Other Financing Uses                                                                                     |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out                                                                                            | 7600-7629            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      |                        |
| b. Other Uses                                                                                               | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)                                                          |                      |                                      |                            | 224,305.00             |                            | (507,172.00)           |
| 11. Total (Sum lines B1 thru B10)                                                                           |                      | 36,506,404.00                        | -2.93%                     | 35,436,618.00          | -0.53%                     | 35,249,260.94          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>                                                           |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)                                                                                    |                      | (229,810.00)                         |                            | (1,949,544.00)         |                            | (1,622,613.94)         |
| <b>D. FUND BALANCE</b>                                                                                      |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)                                                          |                      | 3,801,967.94                         |                            | 3,572,157.94           |                            | 1,622,613.94           |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                 |                      | 3,572,157.94                         |                            | 1,622,613.94           |                            | 0.00                   |
| 3. Components of Ending Fund Balance (Form 011)                                                             |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                             | 9710-9719            | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Restricted                                                                                               | 9740                 | 3,572,158.39                         |                            | 1,622,613.94           |                            | 0.00                   |
| 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                 | (0.45)                               |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance                                                                  |                      |                                      |                            |                        |                            |                        |
| (Line D3f must agree with line D2)                                                                          |                      | 3,572,157.94                         |                            | 1,622,613.94           |                            | 0.00                   |

| Description                                                                                                                                                                                                                                                                                                                                                                                                    | Object<br>Codes | Projected Year<br>Totals<br>(Form 011)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2019-20<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2020-21<br>Projection<br>(E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| <b>E. AVAILABLE RESERVES</b>                                                                                                                                                                                                                                                                                                                                                                                   |                 |                                               |                                     |                              |                                     |                              |
| 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)                                                                                                                                                                                                                                                                                                                                                           |                 |                                               |                                     |                              |                                     |                              |
| <b>F. ASSUMPTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                               |                                     |                              |                                     |                              |
| 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. |                 |                                               |                                     |                              |                                     |                              |
| Other adjustments under B10 for FY19-20 and FY20-21 are based on Parent Advisory Committee's recommendation list for budget cuts.                                                                                                                                                                                                                                                                              |                 |                                               |                                     |                              |                                     |                              |

| 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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                               | 8010-8099            | 89,004,405.00                        | 0.87%                      | 89,776,234.00          | -1.77%                     | 88,187,916.00          |
| 2. Federal Revenues                                                                                         | 8100-8299            | 7,554,921.00                         | -15.16%                    | 6,409,528.00           | 0.00%                      | 6,409,528.00           |
| 3. Other State Revenues                                                                                     | 8300-8599            | 7,502,799.00                         | -43.37%                    | 4,248,738.00           | -0.13%                     | 4,243,349.00           |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 7,203,345.00                         | -0.15%                     | 7,192,634.00           | 0.00%                      | 7,192,634.00           |
| 5. Other Financing Sources                                                                                  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In                                                                                             | 8900-8929            | 3,000.00                             | 0.00%                      | 3,000.00               | 0.00%                      | 3,000.00               |
| 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)                                                                            |                      | 111,268,470.00                       | -3.27%                     | 107,630,134.00         | -1.48%                     | 106,036,427.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 49,910,834.00          |                            | 49,905,943.00          |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 499,109.00             |                            | 499,059.00             |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                                      |                            | (504,000.00)           |                            | (216,000.00)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 49,910,834.00                        | -0.01%                     | 49,905,943.00          | 0.57%                      | 50,189,002.00          |
| 2. Classified Salaries                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                                      |                            | 17,770,318.00          |                            | 17,923,143.00          |
| b. Step & Column Adjustment                                                                                 |                      |                                      |                            | 152,825.00             |                            | 154,139.00             |
| c. Cost-of-Living Adjustment                                                                                |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 17,770,318.00                        | 0.86%                      | 17,923,143.00          | 0.86%                      | 18,077,282.00          |
| 3. Employee Benefits                                                                                        | 3000-3999            | 20,701,632.00                        | 11.87%                     | 23,158,220.00          | 4.63%                      | 24,230,613.00          |
| 4. Books and Supplies                                                                                       | 4000-4999            | 9,120,493.00                         | -12.34%                    | 7,994,833.00           | 0.00%                      | 7,994,833.00           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 11,572,017.00                        | -8.88%                     | 10,544,498.00          | 0.00%                      | 10,544,498.00          |
| 6. Capital Outlay                                                                                           | 6000-6999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                      | 7100-7299, 7400-7499 | 4,453,286.00                         | -2.91%                     | 4,323,615.00           | 0.00%                      | 4,323,615.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                | 7300-7399            | (164,267.00)                         | -27.11%                    | (119,740.00)           | 10.00%                     | (131,715.06)           |
| 9. Other Financing Uses                                                                                     |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out                                                                                            | 7600-7629            | 1,030,000.00                         | -43.69%                    | 580,000.00             | 0.00%                      | 580,000.00             |
| b. Other Uses                                                                                               | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments                                                                                       |                      |                                      |                            | (2,843,784.00)         |                            | (4,995,907.00)         |
| 11. Total (Sum lines B1 thru B10)                                                                           |                      | 114,394,313.00                       | -2.56%                     | 111,466,728.00         | -0.59%                     | 110,812,220.94         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>                                                           |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)                                                                                    |                      | (3,125,843.00)                       |                            | (3,836,594.00)         |                            | (4,775,793.94)         |
| <b>D. FUND BALANCE</b>                                                                                      |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)                                                          |                      | 17,465,851.95                        |                            | 14,340,008.95          |                            | 10,503,414.95          |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                 |                      | 14,340,008.95                        |                            | 10,503,414.95          |                            | 5,727,621.01           |
| 3. Components of Ending Fund Balance (Form 011)                                                             |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                             | 9710-9719            | 26,264.00                            |                            | 26,264.00              |                            | 26,264.00              |
| b. Restricted                                                                                               | 9740                 | 3,572,158.39                         |                            | 1,622,613.94           |                            | 0.00                   |
| 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                 | 500,000.00                           |                            | 500,000.00             |                            | 500,000.00             |
| e. Unassigned/Unappropriated                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                       | 9789                 | 10,241,587.01                        |                            | 8,354,537.01           |                            | 5,201,357.01           |
| 2. Unassigned/Unappropriated                                                                                | 9790                 | (0.45)                               |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                               |                      | 14,340,008.95                        |                            | 10,503,414.95          |                            | 5,727,621.01           |

| 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) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>                                                                                                                                        |              |                                      |                            |                        |                            |                        |
| 1. General Fund                                                                                                                                                                                    |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                      | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                              | 9789         | 10,241,587.01                        |                            | 8,354,537.01           |                            | 5,201,357.01           |
| c. Unassigned/Unappropriated                                                                                                                                                                       | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)                                                                                                                              | 979Z         | (0.45)                               |                            | 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         | 3,548,692.78                         |                            | 3,573,693.00           |                            | 3,598,693.00           |
| c. Unassigned/Unappropriated                                                                                                                                                                       | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)                                                                                                                                    |              | 13,790,279.34                        |                            | 11,928,230.01          |                            | 8,800,050.01           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)                                                                                                                             |              | 12.06%                               |                            | 10.70%                 |                            | 7.94%                  |
| <b>F. RECOMMENDED RESERVES</b>                                                                                                                                                                     |              |                                      |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions                                                                                                                                                       |              |                                      |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):                                                                                           |              |                                      |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?                                                                                      | No           |                                      |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:                                                                                                                 |              |                                      |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):                                                                                                                                                              |              |                                      |                            |                        |                            |                        |
|                                                                                                                                                                                                    |              |                                      |                            |                        |                            |                        |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. District ADA                                                                                                                                                                                    |              |                                      |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)                                                |              | 7,794.61                             |                            | 7,435.76               |                            | 7,132.76               |
| 3. Calculating the Reserves                                                                                                                                                                        |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)                                                                                                                                                |              | 114,394,313.00                       |                            | 111,466,728.00         |                            | 110,812,220.94         |
| 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)                                                                                                                            |              | 114,394,313.00                       |                            | 111,466,728.00         |                            | 110,812,220.94         |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)                                                                                                   |              | 3%                                   |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)                                                                                                                                              |              | 3,431,829.39                         |                            | 3,344,001.84           |                            | 3,324,366.63           |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)                                                                                                        |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)                                                                                                                                                   |              | 3,431,829.39                         |                            | 3,344,001.84           |                            | 3,324,366.63           |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)                                                                                                                                   |              | YES                                  |                            | YES                    |                            | YES                    |

| Description                                            | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--------------------------------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|----------------------------------------|-----------------------------------------|---------------------------------|-------------------------------|
|                                                        | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                        |                                         |                                 |                               |
| 011 GENERAL FUND                                       |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | (61,500.00)           | 0.00                       | (164,267.00)          |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 3,000.00                               | 1,030,000.00                            |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 111 ADULT EDUCATION FUND                               |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 58,000.00                | 0.00                  | 120,756.00                 | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 121 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 3,500.00                 | 0.00                  | 28,076.00                  | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 131 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 15,435.00                  | 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                              |                          |                       |                            |                       | 1,000,000.00                           | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 191 FOUNDATION SPECIAL REVENUE FUND                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |                                        | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 211 BUILDING FUND                                      |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| 251 CAPITAL FACILITIES FUND                            |                          |                       |                            |                       |                                        |                                         |                                 |                               |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                   | 3,000.00                                |                                 |                               |
| 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                                    |                          |                       |                            |                       |                                        |                                         |                                 |                               |

| Description                               | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund                 | Interfund                  | Due From            | Due To              |
|-------------------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|---------------------------|----------------------------|---------------------|---------------------|
|                                           | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 | Transfers In<br>8900-8929 | Transfers Out<br>7600-7629 | Other Funds<br>9310 | Other Funds<br>9610 |
| 62I CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                        | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                           |                            |                     |                     |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                     |                     |
| 63I OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                     |                     |
| 66I WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                     |                     |
| 67I SELF-INSURANCE FUND                   |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 30,000.00                 | 0.00                       |                     |                     |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                     |                     |
| 71I RETIREE BENEFIT FUND                  |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                        |                          |                       |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                      |                            |                     |                     |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                     |                     |
| 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                      |                            |                     |                     |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                     |                     |
| 76I WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                        |                          |                       |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |                           |                            |                     |                     |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                     |                     |
| 95I STUDENT BODY FUND                     |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                        |                          |                       |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |                           |                            |                     |                     |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                     |                     |
| TOTALS                                    | 61,500.00                | (61,500.00)           | 164,267.00                 | (164,267.00)          | 1,033,000.00              | 1,033,000.00               |                     |                     |



# 2018-2019 SECOND INTERIM

## DISTRICT CRITERIA AND STANDARDS

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

##### Estimated Funded ADA

| Fiscal Year                   | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 1A) | Second Interim<br>Projected Year Totals<br>(Form AI, Lines A4 and C4) | Percent Change | Status     |
|-------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------|----------------|------------|
| Current Year (2018-19)        |                                                                 |                                                                       |                |            |
| District Regular              | 8,008.92                                                        | 8,014.50                                                              |                |            |
| Charter School                | 0.00                                                            | 0.00                                                                  |                |            |
| <b>Total ADA</b>              | <b>8,008.92</b>                                                 | <b>8,014.50</b>                                                       | <b>0.1%</b>    | <b>Met</b> |
| 1st Subsequent Year (2019-20) |                                                                 |                                                                       |                |            |
| District Regular              | 7,718.40                                                        | 7,787.31                                                              |                |            |
| Charter School                |                                                                 |                                                                       |                |            |
| <b>Total ADA</b>              | <b>7,718.40</b>                                                 | <b>7,787.31</b>                                                       | <b>0.9%</b>    | <b>Met</b> |
| 2nd Subsequent Year (2020-21) |                                                                 |                                                                       |                |            |
| District Regular              | 7,452.07                                                        | 7,435.76                                                              |                |            |
| Charter School                |                                                                 |                                                                       |                |            |
| <b>Total ADA</b>              | <b>7,452.07</b>                                                 | <b>7,435.76</b>                                                       | <b>-0.2%</b>   | <b>Met</b> |

#### 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 first interim projections 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 first interim projections.

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

### 2A. Calculating the District's Enrollment Variances

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

| Fiscal Year                   | Enrollment                             |                                   | Percent Change | Status     |
|-------------------------------|----------------------------------------|-----------------------------------|----------------|------------|
|                               | First Interim<br>(Form 01CSI, Item 2A) | Second Interim<br>CBEDS/Projected |                |            |
| Current Year (2018-19)        |                                        |                                   |                |            |
| District Regular              | 8,002                                  | 8,010                             |                |            |
| Charter School                |                                        |                                   |                |            |
| <b>Total Enrollment</b>       | <b>8,002</b>                           | <b>8,010</b>                      | <b>0.1%</b>    | <b>Met</b> |
| 1st Subsequent Year (2019-20) |                                        |                                   |                |            |
| District Regular              | 7,709                                  | 7,709                             |                |            |
| Charter School                |                                        |                                   |                |            |
| <b>Total Enrollment</b>       | <b>7,709</b>                           | <b>7,709</b>                      | <b>0.0%</b>    | <b>Met</b> |
| 2nd Subsequent Year (2020-21) |                                        |                                   |                |            |
| District Regular              | 7,393                                  | 7,393                             |                |            |
| Charter School                |                                        |                                   |                |            |
| <b>Total Enrollment</b>       | <b>7,393</b>                           | <b>7,393</b>                      | <b>0.0%</b>    | <b>Met</b> |

### 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 first interim projections 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year                                                                 | P-2 ADA<br>Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS Actual<br>(Form 01CSI, Item 3A) | Historical Ratio<br>of ADA to Enrollment |
|-----------------------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|------------------------------------------|
| Third Prior Year (2015-16)                                                  |                                                           |                                                     |                                          |
| District Regular                                                            | 8,548                                                     | 8,900                                               |                                          |
| Charter School                                                              |                                                           |                                                     |                                          |
| <b>Total ADA/Enrollment</b>                                                 | <b>8,548</b>                                              | <b>8,900</b>                                        | <b>96.0%</b>                             |
| Second Prior Year (2016-17)                                                 |                                                           |                                                     |                                          |
| District Regular                                                            | 8,383                                                     | 8,782                                               |                                          |
| Charter School                                                              |                                                           |                                                     |                                          |
| <b>Total ADA/Enrollment</b>                                                 | <b>8,383</b>                                              | <b>8,782</b>                                        | <b>95.5%</b>                             |
| First Prior Year (2017-18)                                                  |                                                           |                                                     |                                          |
| District Regular                                                            | 8,002                                                     | 8,270                                               |                                          |
| Charter School                                                              | 0                                                         |                                                     |                                          |
| <b>Total ADA/Enrollment</b>                                                 | <b>8,002</b>                                              | <b>8,270</b>                                        | <b>96.8%</b>                             |
| Historical Average Ratio:                                                   |                                                           |                                                     | 96.1%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |                                                           |                                                     | <b>96.6%</b>                             |

**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<br>(Form AI, Lines A4 and C4) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status         |
|-------------------------------|-------------------------------------------------|---------------------------------------------------------|----------------------------|----------------|
| Current Year (2018-19)        |                                                 |                                                         |                            |                |
| District Regular              | 7,795                                           | 8,010                                                   |                            |                |
| Charter School                | 0                                               |                                                         |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>7,795</b>                                    | <b>8,010</b>                                            | <b>97.3%</b>               | <b>Not Met</b> |
| 1st Subsequent Year (2019-20) |                                                 |                                                         |                            |                |
| District Regular              | 7,436                                           | 7,709                                                   |                            |                |
| Charter School                |                                                 |                                                         |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>7,436</b>                                    | <b>7,709</b>                                            | <b>96.5%</b>               | <b>Met</b>     |
| 2nd Subsequent Year (2020-21) |                                                 |                                                         |                            |                |
| District Regular              | 7,133                                           | 7,393                                                   |                            |                |
| Charter School                |                                                 |                                                         |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>7,133</b>                                    | <b>7,393</b>                                            | <b>96.5%</b>               | <b>Met</b>     |

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

Started Saturday School for recovering attendance this year, but maintaining ADA for next years based on historical average rate.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

| LCFF Revenue                             |                       |                       |                |        |
|------------------------------------------|-----------------------|-----------------------|----------------|--------|
| (Fund 01, Objects 8011, 8012, 8020-8089) |                       |                       |                |        |
|                                          | First Interim         | Second Interim        |                |        |
| Fiscal Year                              | (Form 01CSI, Item 4A) | Projected Year Totals | Percent Change | Status |
| Current Year (2018-19)                   | 88,903,016.00         | 89,004,405.00         | 0.1%           | Met    |
| 1st Subsequent Year (2019-20)            | 88,205,811.00         | 89,776,234.00         | 1.8%           | Met    |
| 2nd Subsequent Year (2020-21)            | 87,364,210.00         | 88,187,916.00         | 0.9%           | 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 first interim projections 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<br>(Resources 0000-1999) |                                                    | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|-----------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(Form 01, Objects 1000-7499) |                                                                                      |
| Third Prior Year (2015-16)  | 59,854,421.14                                             | 71,831,542.08                                      | 83.3%                                                                                |
| Second Prior Year (2016-17) | 63,365,433.00                                             | 75,782,173.53                                      | 83.6%                                                                                |
| First Prior Year (2017-18)  | 64,187,820.23                                             | 75,078,526.05                                      | 85.5%                                                                                |
|                             | Historical Average Ratio:                                 |                                                    | 84.1%                                                                                |

|                                                                                                                                                            | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)                                                                                          | 3.0%                      | 3.0%                             | 3.0%                             |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the<br>greater of 3% or the district's reserve<br>standard percentage): | 81.1% to 87.1%            | 81.1% to 87.1%                   | 81.1% to 87.1%                   |

**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<br>(Resources 0000-1999)                      |                                                                                      | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status  |
|-------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |                                                                                      |         |
| Current Year (2018-19)        | 66,051,651.00                                                                      | 76,857,909.00                                                                        | 85.9%                                                                                | Met     |
| 1st Subsequent Year (2019-20) | 67,205,434.00                                                                      | 75,450,110.00                                                                        | 89.1%                                                                                | Not Met |
| 2nd Subsequent Year (2020-21) | 68,202,588.00                                                                      | 74,982,960.00                                                                        | 91.0%                                                                                | Not Met |

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**  
(required if NOT met)

Increase in Salaries and benefits in addition to overall increase in STRS and PERS contributed to increase in percentages.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year                                               | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 6A) | Second Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|--------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------|----------------|----------------------------------------|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b> |                                                                 |                                                                  |                |                                        |
| Current Year (2018-19)                                                   | 7,340,905.00                                                    | 7,554,921.00                                                     | 2.9%           | No                                     |
| 1st Subsequent Year (2019-20)                                            | 6,409,528.00                                                    | 6,409,528.00                                                     | 0.0%           | No                                     |
| 2nd Subsequent Year (2020-21)                                            | 6,409,528.00                                                    | 6,409,528.00                                                     | 0.0%           | No                                     |

**Explanation:**  
(required if Yes)

|                                                                              |              |              |       |    |
|------------------------------------------------------------------------------|--------------|--------------|-------|----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |              |              |       |    |
| Current Year (2018-19)                                                       | 7,387,034.00 | 7,502,799.00 | 1.6%  | No |
| 1st Subsequent Year (2019-20)                                                | 4,275,430.00 | 4,248,738.00 | -0.6% | No |
| 2nd Subsequent Year (2020-21)                                                | 4,275,430.00 | 4,243,349.00 | -0.8% | No |

**Explanation:**  
(required if Yes)

|                                                                              |              |              |       |    |
|------------------------------------------------------------------------------|--------------|--------------|-------|----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |              |              |       |    |
| Current Year (2018-19)                                                       | 7,223,084.00 | 7,203,345.00 | -0.3% | No |
| 1st Subsequent Year (2019-20)                                                | 7,192,634.00 | 7,192,634.00 | 0.0%  | No |
| 2nd Subsequent Year (2020-21)                                                | 7,192,634.00 | 7,192,634.00 | 0.0%  | No |

**Explanation:**  
(required if Yes)

|                                                                             |              |              |      |    |
|-----------------------------------------------------------------------------|--------------|--------------|------|----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |              |              |      |    |
| Current Year (2018-19)                                                      | 8,898,102.00 | 9,120,493.00 | 2.5% | No |
| 1st Subsequent Year (2019-20)                                               | 7,994,833.00 | 7,994,833.00 | 0.0% | No |
| 2nd Subsequent Year (2020-21)                                               | 7,994,833.00 | 7,994,833.00 | 0.0% | No |

**Explanation:**  
(required if Yes)

|                                                                                                    |               |               |      |    |
|----------------------------------------------------------------------------------------------------|---------------|---------------|------|----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |               |               |      |    |
| Current Year (2018-19)                                                                             | 11,429,748.00 | 11,572,017.00 | 1.2% | No |
| 1st Subsequent Year (2019-20)                                                                      | 10,544,498.00 | 10,544,498.00 | 0.0% | No |
| 2nd Subsequent Year (2020-21)                                                                      | 10,544,498.00 | 10,544,498.00 | 0.0% | No |

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year                                                                  | First Interim<br>Projected Year Totals | Second Interim<br>Projected Year Totals | Percent Change | Status |
|---------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|----------------|--------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                                        |                                         |                |        |
| Current Year (2018-19)                                                                      | 21,951,023.00                          | 22,261,065.00                           | 1.4%           | Met    |
| 1st Subsequent Year (2019-20)                                                               | 17,877,592.00                          | 17,850,900.00                           | -0.1%          | Met    |
| 2nd Subsequent Year (2020-21)                                                               | 17,877,592.00                          | 17,845,511.00                           | -0.2%          | Met    |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                                        |                                         |                |        |
| Current Year (2018-19)                                                                      | 20,327,850.00                          | 20,692,510.00                           | 1.8%           | Met    |
| 1st Subsequent Year (2019-20)                                                               | 18,539,331.00                          | 18,539,331.00                           | 0.0%           | Met    |
| 2nd Subsequent Year (2020-21)                                                               | 18,539,331.00                          | 18,539,331.00                           | 0.0%           | 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 first interim projections 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 MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

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

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

- 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
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

|                                                                                                      | Required Minimum<br>Contribution | Second Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|------------------------------------------------------------------------------------------------------|----------------------------------|--------------------------------------------------------------------------------------------------------|--------|
| 1. OMMA/RMA Contribution                                                                             | 3,418,419.00                     | 3,658,528.00                                                                                           | Met    |
| 2. First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 7, Line 1) |                                  | 3,670,858.00                                                                                           |        |

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|----------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)                                               | 12.1%                     | 10.7%                            | 7.9%                             |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(one-third of available reserve percentage):</b> | <b>4.0%</b>               | <b>3.6%</b>                      | <b>2.6%</b>                      |

**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<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|-------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|---------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) |                                                                                                 |         |
| Current Year (2018-19)        | (2,896,033.00)                                                                             | 77,887,909.00                                                                                                         | 3.7%                                                                                            | Met     |
| 1st Subsequent Year (2019-20) | (1,887,050.00)                                                                             | 76,030,110.00                                                                                                         | 2.5%                                                                                            | Met     |
| 2nd Subsequent Year (2020-21) | (3,153,180.00)                                                                             | 75,562,960.00                                                                                                         | 4.2%                                                                                            | Not Met |

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The District has developed reduction plans to address the projected deficit spending, including cost containment measures and staff reductions, which will be implemented in subsequent years.

## 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<br>General Fund<br>Projected Year Totals |                                           |        |
|--------------------------------------------------------------|-------------------------------------------|--------|
| Fiscal Year                                                  | (Form 011, Line F2 ) (Form MYPI, Line D2) | Status |
| Current Year (2018-19)                                       | 14,340,008.95                             | Met    |
| 1st Subsequent Year (2019-20)                                | 10,503,414.95                             | Met    |
| 2nd Subsequent Year (2020-21)                                | 5,727,621.01                              | Met    |

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

| Ending Cash Balance<br>General Fund |                                  |        |
|-------------------------------------|----------------------------------|--------|
| Fiscal Year                         | (Form CASH, Line F, June Column) | Status |
| Current Year (2018-19)              | 24,010,531.00                    | Met    |

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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   |

<sup>1</sup> 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.

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

<sup>3</sup> 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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.<br>Subsequent Years, Form MYPI, Line F2, if available.) | 7,795                     | 7,436                            | 7,133                            |
| <b>District's Reserve Standard Percentage Level:</b>                                                                        | <b>3%</b>                 | <b>3%</b>                        | <b>3%</b>                        |

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

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

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

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

No

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

**10B. Calculating the District's Reserve Standard**

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

|                                                                                                     | Current Year<br>Projected Year Totals<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 01I, objects 1000-7999) (Form MYPI, Line B11)     | 114,394,313.00                                     | 111,466,728.00                   | 110,812,220.94                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00                                               | 0.00                             | 0.00                             |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 114,394,313.00                                     | 111,466,728.00                   | 110,812,220.94                   |
| 4. Reserve Standard Percentage Level                                                                | 3%                                                 | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)                                         | 3,431,829.39                                       | 3,344,001.84                     | 3,324,366.63                     |
| 6. Reserve Standard - by Amount<br>(\$67,000 for districts with less than 1,001 ADA, else 0)        | 0.00                                               | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>3,431,829.39</b>                                | <b>3,344,001.84</b>              | <b>3,324,366.63</b>              |

### 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<br>(Unrestricted resources 0000-1999 except Line 4)                                                                                                 | Current Year<br>Projected Year Totals<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)                                                                        | 0.00                                               | 0.00                             | 0.00                             |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)                                                                | 10,241,587.01                                      | 8,354,537.01                     | 5,201,357.01                     |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)                                                                  | 0.00                                               | 0.00                             | 0.00                             |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1d) | (0.45)                                             | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)                                                                | 0.00                                               | 0.00                             | 0.00                             |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)                                                        | 3,548,692.78                                       | 3,573,693.00                     | 3,598,693.00                     |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)                                                          | 0.00                                               | 0.00                             | 0.00                             |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)                                                                                                        | 13,790,279.34                                      | 11,928,230.01                    | 8,800,050.01                     |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)                                                            | 12.06%                                             | 10.70%                           | 7.94%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>                                                                                                       | <b>3,431,829.39</b>                                | <b>3,344,001.84</b>              | <b>3,324,366.63</b>              |
| 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)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

| Description / Fiscal Year                                                                           | First Interim<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status |
|-----------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------|------------------|--------|
| <b>1a. Contributions, Unrestricted General Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |                                         |                                         |                   |                  |        |
| Current Year (2018-19)                                                                              | (17,489,942.00)                         | (17,478,424.00)                         | -0.1%             | (11,518.00)      | Met    |
| 1st Subsequent Year (2019-20)                                                                       | (17,628,133.00)                         | (17,628,133.00)                         | 0.0%              | 0.00             | Met    |
| 2nd Subsequent Year (2020-21)                                                                       | (17,767,706.00)                         | (17,767,706.00)                         | 0.0%              | 0.00             | Met    |
| <b>1b. Transfers In, General Fund *</b>                                                             |                                         |                                         |                   |                  |        |
| Current Year (2018-19)                                                                              | 3,000.00                                | 3,000.00                                | 0.0%              | 0.00             | Met    |
| 1st Subsequent Year (2019-20)                                                                       | 3,000.00                                | 3,000.00                                | 0.0%              | 0.00             | Met    |
| 2nd Subsequent Year (2020-21)                                                                       | 3,000.00                                | 3,000.00                                | 0.0%              | 0.00             | Met    |
| <b>1c. Transfers Out, General Fund *</b>                                                            |                                         |                                         |                   |                  |        |
| Current Year (2018-19)                                                                              | 1,030,000.00                            | 1,030,000.00                            | 0.0%              | 0.00             | Met    |
| 1st Subsequent Year (2019-20)                                                                       | 580,000.00                              | 580,000.00                              | 0.0%              | 0.00             | Met    |
| 2nd Subsequent Year (2020-21)                                                                       | 580,000.00                              | 580,000.00                              | 0.0%              | 0.00             | Met    |

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

|  |
|--|
|  |
|--|

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

**Project Information:**  
(required if YES)

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

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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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

| First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|-----------------------------------------|----------------|
| 21,689,723.00                           | 21,689,723.00  |
| 0.00                                    | 0.00           |
| 21,689,723.00                           | 21,689,723.00  |

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

| Actuarial    | Actuarial    |
|--------------|--------------|
| Jun 30, 2018 | Jun 30, 2018 |

- e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

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

| First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|-----------------------------------------|----------------|
| 870,505.00                              | 870,505.00     |
| 870,505.00                              | 870,505.00     |
| 870,505.00                              | 870,505.00     |

- 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)

|            |            |
|------------|------------|
| 472,871.00 | 472,871.00 |
| 477,600.00 | 477,600.00 |
| 482,376.00 | 482,376.00 |

- 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)

|            |            |
|------------|------------|
| 452,897.00 | 452,597.00 |
| 452,897.00 | 452,597.00 |
| 452,897.00 | 452,597.00 |

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

|    |    |
|----|----|
| 67 | 67 |
| 67 | 67 |
| 67 | 67 |

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

| First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|-----------------------------------------|----------------|
| 80,000.00                               | 80,000.00      |
| 0.00                                    | 0.00           |

3. Self-Insurance Contributions

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

| First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|-----------------------------------------|----------------|
| 1,631,436.00                            | 1,631,436.00   |
| 1,631,436.00                            | 1,631,436.00   |
| 1,631,436.00                            | 1,631,436.00   |
| 1,631,436.00                            | 1,631,436.00   |
| 1,631,436.00                            | 1,631,436.00   |
| 1,631,436.00                            | 1,631,436.00   |
| 1,631,436.00                            | 1,631,436.00   |

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

|                                                                              | Prior Year (2nd Interim)<br>(2017-18) | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|------------------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 460.0                                 | 439.0                     | 432.0                            | 429.0                            |

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

n/a

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?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Jun 12, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

May 31, 2018

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:

Jun 19, 2018

4. Period covered by the agreement:

Begin Date: Jul 01, 2017

End Date: Jun 30, 2019

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

Yes

**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")

1,020,209

2.4%

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

Negotiations Not Settled

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

|  |
|--|
|  |
|--|

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

|  |
|--|
|  |
|--|

**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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

**Certificated (Non-management) - Other**

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

|  |
|--|
|  |
|  |
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|  |

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

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

### Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

### Classified (Non-management) Salary and Benefit Negotiations

|                                                        | Prior Year (2nd Interim)<br>(2017-18) | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management)<br>FTE positions | 189.0                                 | 187.0                     | 187.0                            | 187.0                            |

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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

227,242

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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

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

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

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|  |
|--|

**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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

**Classified (Non-management) - Other**

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

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |

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

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

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

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

Yes

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

If No, continue with section S8C.

#### Management/Supervisor/Confidential Salary and Benefit Negotiations

|                                                                  | Prior Year (2nd Interim)<br>(2017-18) | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 90.9                                  | 90.9                      | 90.9                             | 90.9                             |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

#### Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | No                               | No                               |
| 230,611                   |                                  |                                  |
| 2.4%                      |                                  |                                  |

#### Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(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.

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### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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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?

Yes

**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?

No

**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?

No

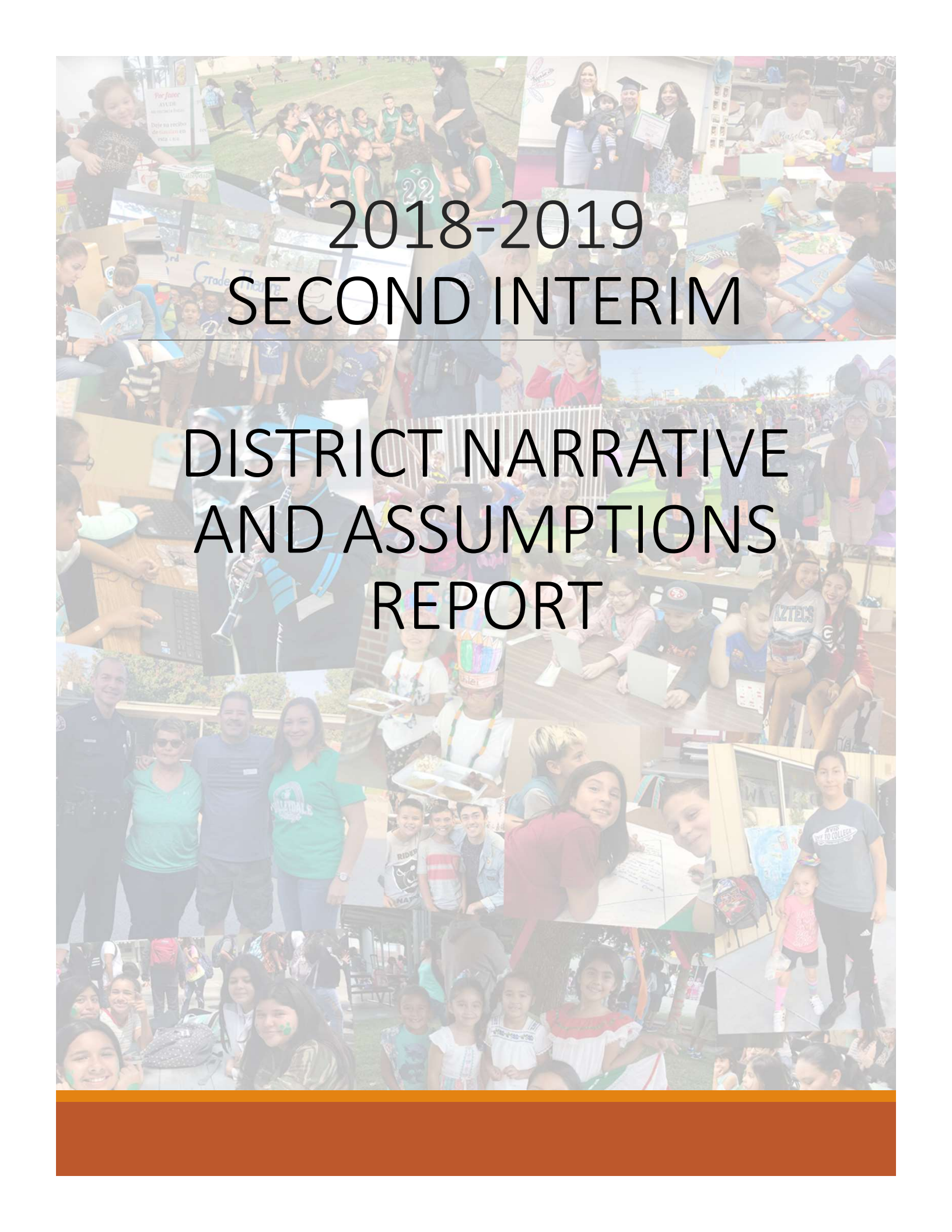
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

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## End of School District Second Interim Criteria and Standards Review

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# 2018-2019 SECOND INTERIM

## DISTRICT NARRATIVE AND ASSUMPTIONS REPORT



Azusa Unified  
School District



# 2018-19 Second Interim Financial Report

## *Assumptions Narrative*

March 5, 2019

Marc Bommarito  
Assistant Superintendent  
Business Services

## Introduction

The Azusa Unified School District (AUSD or District) is required to file two reports during a fiscal year (interim reports) on the status of the District's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 15 for the period ending January 31.

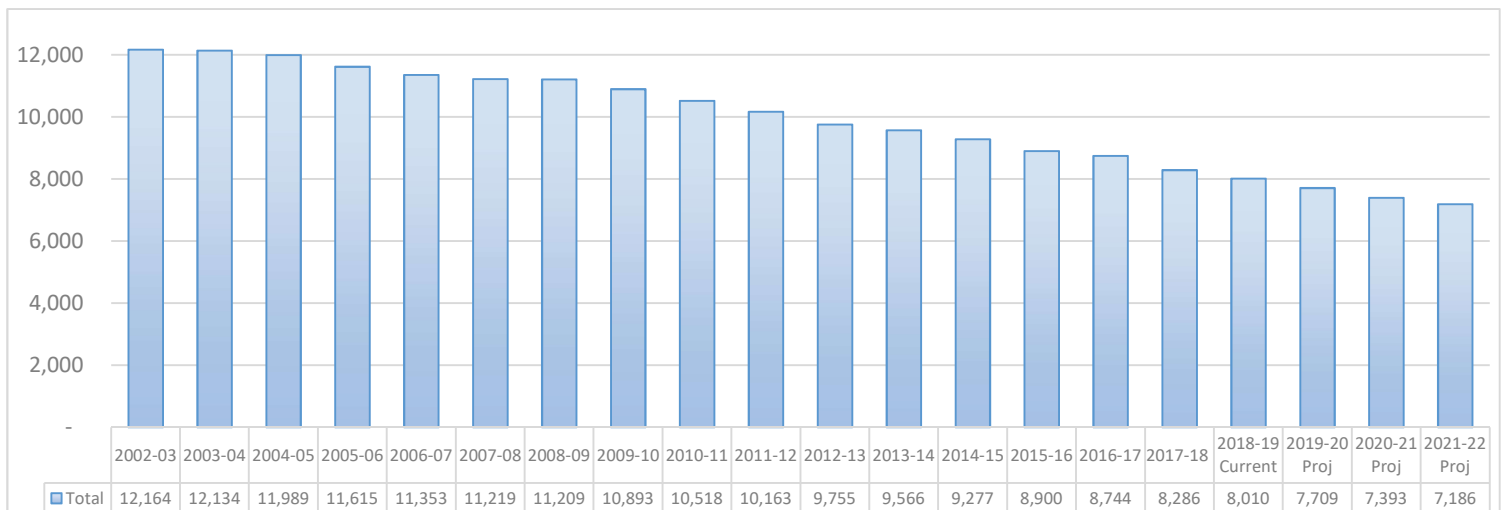
The interim reports must include a certification of whether or not the District is able to meet its financial obligations during the current and two subsequent fiscal years. The interim reports are submitted with a positive, qualified, or negative certification. A positive certification is assigned when the District projects that it **will** meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the District **may not** meet its financial obligations for the current or two subsequent fiscal years. Finally, a negative certification is assigned when the District projects that it **will not** to meet its financial obligations for the remainder of the current year or the subsequent fiscal year.

AUSD is submitting the 2018-19 Second interim report with a **positive** certification and projects that reserves will meet the minimum 3% for economic uncertainties in the current and two subsequent fiscal years, as required by the Los Angeles County Office of Education (LACOE) and the State of California.

## Enrollment and Average Daily Attendance

### Enrollment Trend

AUSD derives most of its general fund revenues and entitlements from student enrollment and the average daily attendance (ADA) – both enrollment and ADA are key drivers of the District's financial health. The following graph shows AUSD's enrollment from 2002-03 to 2018-19 for students in grades kindergarten (K) through twelve as well as the projected enrollment for the following three years.



During the seventeen years between 2002-03 and 2018-19, the District experienced declines in student enrollment averaging a loss of 2.01% per year; enrollment declined in every single year during this period. Enrollment in grades K through 12 was 12,164 students in 2002-03 and dropped to 8,010 in 2018-19, a decline of 34.15%.

Declining enrollment and its impact on general fund revenues will remain one of the most challenging financial and operational factors for AUSD in the coming years. During the current and next three fiscal years, enrollment is projected to decline an additional **1,100** students. Changes in immigration laws, District of Choice, charter schools, and other demographic factors could cause declines in enrollment greater than is currently projected.

### ***Birth Data and Future Enrollment***

One driver of future student enrollment is the number of school-age children born and living within the boundaries of AUDS. The table below presents the number of births from mothers residing in zip code 91702:

| Birth Year      | 2003    | 2004    | 2005    | 2006    | 2007    | 2008    | 2009    | 2010    | 2011    | 2012               | 2013                 | 2014                 | 2015                 |
|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------------|----------------------|----------------------|----------------------|
| Kinder Year     | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18<br>Current | 2018-19<br>Projected | 2019-20<br>Projected | 2020-21<br>Projected |
| # of Births     | 1065    | 1141    | 1110    | 1132    | 1073    | 1066    | 982     | 878     | 912     | 856                | 863                  | 915                  | 852                  |
| Enrollment in K | 813     | 823     | 769     | 814     | 726     | 855     | 856     | 764     | 810     | 709                | 710                  | 710                  | 700                  |
| % Enrolled in K | 76%     | 72%     | 69%     | 72%     | 68%     | 80%     | 87%     | 87%     | 89%     | 83%                | 82%                  | 78%                  | 82%                  |

The number of births from mothers who reside in zip code 91702, between 1999 and 2015, declined approximately 28% - generally in line with the decline in student enrollment between 2002-03 and 2018-19. Children born in 2014 are expected to enroll in kindergarten in the 2019-20 school year. An aging population, the effect of the severe recession, and other factors have likely contributed to the decline in the number of births. Until the number of children born increase, AUDS is not likely to see significant growth in enrollment and will likely continue to experience declining enrollment. The declining birth rates will likely result in continuing declines in student enrollment in the coming years.

### ***Projected Enrollment***

Enrollment for 2018-19 in grades TK through 12 is 8,010. The decline of 276 students representing a decline of 3.4%. Using a three-year weighted average cohort survival factor from past enrollment trends, enrollment projections for 2019-20, 2020-21 and 2021-22 were developed and used for purposes of this report – The table below compares the actual enrollment for 2017-18, First Interim enrollment for 2018-19 and projected enrollment for 2019-20, 2020-21 and 2021-22 at the time of the budget adoption and this report (second interim):

| Projected Enrollment | 2017-18 | 2018-19        | 2019-20   | 2020-21   | 2021-22   |
|----------------------|---------|----------------|-----------|-----------|-----------|
|                      | Actual  | Second Interim | Projected | Projected | Projected |
| Enrollment Students  | 8,286   | 8,010          | 7,709     | 7,393     | 7,186     |
| Loss from Prior Year | -458    | -276           | -301      | -316      | -207      |

District of Choice and changes to laws could have a substantial impact on enrollment in future years – those unknown variables are not factored into the projected enrollment numbers, but could adversely impact enrollment. The District will assign any projected available reserves in excess of the 3% required by the state to minimize the risk that District of Choice and other factors could adversely affect the District's ability to meet its financial obligations in future years, especially in light of current projected deficit spending in subsequent years.

A projected average daily attendance to enrollment ratio of 0.96 is assumed in all future years, yielding the following projected ADA in the current and three subsequent fiscal years: **7,795 ADA in 2018-19; 7,436 ADA in 2019-20; 7,133 ADA in 2020-21; and 6,934 ADA in 2021-22.** The District's historical ratio of ADA to enrollment had varied from 96.0% to 96.8% in recent years.

## Local Control Funding Formula (LCFF)

While enrollment and average daily attendance are primary drivers of funding in the Local Control Funding Formula (LCFF) for the District, other factors also contribute to the entitlement amounts. These other factors include cost of living adjustments, gap funding percentages, and unduplicated pupil counts. The table below summarizes these other factors for the current and three subsequent fiscal years:

| Factor                 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|------------------------|---------|---------|---------|---------|---------|
| LCFF COLA              | 1.56%   | 3.70%   | 3.46%   | 2.86%   | 2.92%   |
| % of Full LCFF Funding | 97%     | 100%    | 100%    | 100%    | 100%    |
| Gap Funding %          | 41.86%  | 100.00% | 0.00%   | 0.00%   | 0.00%   |
| Unduplicated Pupil %   | 85.03%  | 85.26%  | 84.01%  | 84.00%  | 84.00%  |

The low cost of living adjustments (COLA) on LCFF funding and reaching full LCFF target entitlements will mean growth in per-student funding will increase at a much slower rate than had been granted to the District during the 2013-14 through 2018-19 school years. Local Control Funding will peak during the 2018-19 school year for AUD and is projected to decline after that as a result of declining enrollment (and the low COLA). During the 2013-14 through the 2016-17 school year, funding per student under LCFF grew more quickly than the District's enrollment decline. The table below shows projected ADA, funded ADA, LCFF funding per ADA, and total LCFF funding for 2017-18 through 2021-22 school years:

| Factor                       | 2017-18      | 2018-19      | 2019-20      | 2020-21      | 2021-22      |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| ADA                          | 8,002        | 7,795        | 7,436        | 7,133        | 6,934        |
| Funded ADA                   | 8,400        | 8,015        | 7,787        | 7,436        | 7,133        |
| Funding per ADA              | \$10,356     | \$11,108     | \$11,529     | \$11,860     | \$12,168     |
| Total LCFF Funding (Current) | \$86,992,844 | \$89,026,762 | \$89,776,234 | \$88,187,916 | \$86,789,129 |

In its annual assessment of the Governor's spending proposals for the upcoming year, the Legislative Analyst's Office (LAO) notes that the drop in the stock market in December 2018 and a \$2 billion shortfall in General Fund revenue collections in January could result in a downward revision to the Proposition 98 guarantee for both the current year and for 2019-20.

The LAO identifies several cost pressures not recognized in the Governor's initial spending plan that could reduce the amount available to support K-12. The LAO's advice to the Legislature is to identify proposals to reject or reduce should fewer resources be available in May.

In addition to its assessment of Proposition 98, the Administration may propose to link the cost-of-living adjustment (COLA) for the Local Control Funding Formula (LCFF) to the change in the Proposition 98 guarantee. The Administration may cap the LCFF COLA to the increase in Proposition 98 during years in which the guarantee does not grow sufficiently to fund the full LCFF COLA.

The LAO estimates that the statutory COLA will be 3.26% for 2019-20, slightly below the 3.46% estimated in the Governor's January Budget.

## Other State Revenues and One-Time Funds

Other State Revenues make up approximately 6.66% of total District revenues for the 2018-19 school year. One-time revenues for 2018-19 are nearly \$1.5 million based on the Governor's May Budget update. The following table shows Other State Revenues for the 2018-19 budget and three subsequent fiscal years:

| Other State Revenues            | 2017-18             | 2018-19            | 2019-20            | 2020-21            | 2021-22            |
|---------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| <i>Unrestricted</i>             |                     |                    |                    |                    |                    |
| One-time Mandate Funds          | \$1,218,991         | \$1,472,653        | \$0                | \$0                | \$0                |
| Mandated Block Grant            | \$323,408           | \$320,822          | \$322,513          | \$317,124          | \$311,438          |
| Lottery: Unrestricted           | \$1,267,859         | \$1,125,474        | \$1,125,474        | \$1,125,474        | \$1,125,474        |
| Other                           | \$0                 | \$0                | \$0                | \$0                | \$0                |
| <i>Restricted</i>               |                     |                    |                    |                    |                    |
| ASES Program                    | \$1,723,067         | \$1,723,067        | \$1,723,067        | \$1,723,067        | \$1,723,067        |
| Lottery: Restricted             | \$498,635           | \$398,756          | \$358,000          | \$358,000          | \$358,000          |
| Prop 39: CA Clean Energy        | \$512,328           | \$0                | \$0                | \$0                | \$0                |
| Special Education & Other       | \$4,813,330         | \$656,426          | \$684,684          | \$684,684          | \$684,684          |
| Classified Prof. Development BG | \$0                 | \$71,688           | \$0                | \$0                | \$0                |
| Low Performing Students BG      | \$0                 | \$416,941          | \$0                | \$0                | \$0                |
| Specialized Secondary           | \$35,000            | \$110,000          | \$35,000           | \$35,000           | \$35,000           |
| Career Technical Education      | \$505,905           | \$1,206,972        | \$0                | \$0                | \$0                |
| <b>Total:</b>                   | <b>\$10,898,522</b> | <b>\$7,502,799</b> | <b>\$4,248,738</b> | <b>\$4,243,349</b> | <b>\$4,237,663</b> |

## Federal Revenues

Federal Revenues in the General Fund are received primarily through grants and entitlements under the Every Student Succeeds Act (ESSA) and the Individuals with Disabilities Education Act (IDEA). Federal revenues make up approximately 6-7% of our total general fund revenues. For the 2018-19 school year and three subsequent years, Federal Revenues are made up of the following:

| Federal Revenues          | 2017-18            | 2018-19            | 2019-20            | 2020-21            | 2021-22            |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <i>Unrestricted</i>       |                    |                    |                    |                    |                    |
| Forest Reserves Funds     | \$7,393            | \$10,300           | \$10,300           | \$10,300           | \$10,300           |
| Other                     | \$0                | \$0                | \$0                | \$0                | \$0                |
| <i>Restricted</i>         |                    |                    |                    |                    |                    |
| IDEA Funds                | \$2,372,333        | \$2,404,355        | \$2,404,142        | \$2,404,142        | \$2,404,142        |
| ESSA (Title I, III, etc.) | \$4,375,443        | \$4,224,512        | \$3,600,284        | \$3,600,284        | \$3,600,284        |
| Other                     | \$477,503          | \$915,754          | \$394,802          | \$394,802          | \$394,802          |
| <b>Total:</b>             | <b>\$7,232,672</b> | <b>\$7,554,921</b> | <b>\$6,409,528</b> | <b>\$6,409,528</b> | <b>\$6,409,528</b> |

## Local Revenues

The District budget includes special education revenues from the East San Gabriel Valley SELPA, including AB602 Special Education funding and excess cost billings to other Districts, in local revenues. Other Local Revenues also include interest earned on cash maintained at the County Treasury and other miscellaneous revenues and prior year reimbursements received during the school year. For the 2018-19 school year and three subsequent years, Other Local Revenues are as follows:

| Local Revenues      | 2017-18     | 2018-19     | 2019-20     | 2020-21     | 2021-22     |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| <i>Unrestricted</i> |             |             |             |             |             |
| Interest            | \$282,053   | \$85,000    | \$85,000    | \$85,000    | \$85,000    |
| Other Unrestricted  | \$797,147   | \$448,646   | \$448,672   | \$448,672   | \$448,672   |
| <i>Restricted</i>   |             |             |             |             |             |
| SELPA Funds         | \$6,507,524 | \$6,643,723 | \$6,658,962 | \$6,658,962 | \$6,658,962 |

|                         |                    |                    |                    |                    |                    |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Other Restricted</b> | \$373,353          | \$25,976           | \$0                | \$0                | \$0                |
| <b>Total:</b>           | <b>\$7,960,077</b> | <b>\$7,203,345</b> | <b>\$7,192,634</b> | <b>\$7,192,634</b> | <b>\$7,192,634</b> |

## **Proposition 55 (Nov 2016) – Tax Extension for Education & Healthcare**

On November 8, 2016, Proposition 55 – Tax Extension to Fund Education and Healthcare was passed by California voters by a 62.3% to 37.7% margin (figures from the day after the election). The measure will extend by twelve years the temporary personal income tax increase enacted in 2012 (Prop 30) on earnings over \$250,000, with tax revenues allocated to K-12 schools, community colleges, and, in certain years, healthcare. The enacted measure is expected to generate anywhere from \$4 billion to \$9 billion annually from the calendar year 2019 through 2030.

The increase in State tax revenues will commence January 1, 2019, which lies half-way through the 2018-19 school year. The impact of the enacted ballot measure on the 2018-19 school year is factored in the LCFF COLA and Gap Funding assumptions used (as projected by the State and LACOE).

## **Other Revenue Factors**

Revenues will decline proportionally with declining enrollment over time, but other factors may also impact general fund revenues. One of these factors is the growth prospects for the California economy and State tax revenues. Future recessions will have an impact on funding for education. The District must be prepared to weather both continuing declines in enrollment and possible future recessions.

## **Expenditures**

While revenues, particularly LCFF, are projected to decline after 2018-19 fiscal year, expenditures will likely continue to increase unless cost-saving measures, including reductions in staffing, programs, and other measures continue to be implemented. In the short term, expenditure reductions must immediately address the projected deficit spending as reported in Form MYPI. In the long term, expenditure reductions that are proportional to the loss of revenue from the declining enrollment must continue for the District to meet its financial obligations. Inflation, increases in pension costs, health benefit costs, rising fuel and energy costs, and the future negotiations with the District's bargaining groups will only exacerbate the need for expenditure reduction and other cost-saving measures to be enacted promptly and in proportion to the projected deficit spending.

## **Employee – Total Compensation Costs**

Personnel costs, including certificated salaries, classified salaries, and benefit costs, make up the most significant portion of the general fund budget of AUSD (and nearly all Districts in the State). Factors that affect personnel costs include negotiated salary and benefit changes, CalPERS and STRS cost increases, increases in retiree benefit costs, increases in the minimum wage, and the overall instructional and operations needs of the District. These factors combined represent total compensation costs. As enrollment declines, staffing levels and personnel costs must adapt to changing needs and funding available to the District. The District has taken the first step towards alignment by reducing certificated staffing by 23 Full-Time Equivalents for the 2018-19 School year. The table below contains actual personnel costs for 2017-18 and projected personnel costs for the 2018-19 school year and three subsequent fiscal years:

| <b>Personnel Costs</b>       | <b>2017-18</b>      | <b>2018-19</b>      | <b>2019-20</b>      | <b>2020-21</b>      | <b>2021-22</b>      |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Certificated Salaries</b> | \$49,547,815        | \$49,910,834        | \$49,905,942        | \$50,189,002        | \$50,114,892        |
| <b>Classified Salaries</b>   | \$17,614,095        | \$17,770,318        | \$17,923,143        | \$18,077,282        | \$18,232,746        |
| <b>Employee Benefits</b>     | \$22,981,757        | \$20,701,632        | \$23,158,220        | \$24,230,613        | \$25,799,006        |
| <b>Total Personnel Costs</b> | <b>\$90,143,668</b> | <b>\$88,382,784</b> | <b>\$90,987,305</b> | <b>\$92,496,897</b> | <b>\$94,146,644</b> |

## Future Pension Cost Increases

Future pension cost increases are projected to have a significant impact on AUDS's budget and total employee compensation costs. The tables below summarize the projected employer funding rates for the Public Employees' Retirement Systems (PERS) and the State Teachers' Retirement System (STRS), and the projected increase in costs through 2021-22:

| STRS               | 2017-18<br>Actuals | 2018-19<br>Projected | 2019-20<br>Projected | 2020-21<br>Projected | 2021-22<br>Projected |
|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| STRS Rate          | 14.43%             | 16.28%               | 17.10%               | 18.10%               | 18.10%               |
| % Point Increase   | 1.85%              | 1.85%                | 0.82%                | 1.00%                | 0.00%                |
| STRS Cost*         | \$7,063,917        | \$7,976,605          | \$8,533,917          | \$9,084,209          | \$9,070,795          |
| PERS               | 2017-18<br>Actuals | 2018-19<br>Projected | 2019-20<br>Projected | 2020-21<br>Projected | 2021-22<br>Projected |
| PERS Rate          | 15.531%            | 18.062%              | 20.70%               | 23.40%               | 24.50%               |
| % Point Increase   | 1.643%             | 2.531%               | 2.64%                | 2.70%                | 1.10%                |
| PERS Cost*         | \$2,011,775        | \$2,516,273          | \$3,710,091          | \$4,230,084          | \$5,266,455          |
| Total Pension Cost | \$9,075,691        | \$10,492,878         | \$12,244,008         | \$13,314,293         | \$14,337,250         |

As shown in the table above, AUDS's pension costs are projected to increase more than \$6.4 million than was paid in 2016-17. The increases in the PERS and STRS costs do not factor any salary increases or reductions in staffing levels for 2019-20 and beyond, which will impact the budget and reserves.

## Status of Negotiations

### Azusa Educators Association (AEA)

In January 2018, the District and the AEA negotiated to increase employer health benefits contribution by 10% effective July 1, 2016, and ongoing to close out negotiations for the 2016-17 school year.

In May 2018, the District and the AEA have reached a tentative agreement to close out total compensation negotiations for the 2017-18 and 2018-19 school year for a retroactive increase to the salary table of 1.3% to the 17-18 school year, an additional 2.4% increase to the 18-19 salary table and a 5% increase to employer health benefits contribution starting July 1, 2018.

### Azusa Federation of Adult Educators (AFAE)

In March 2017, the District and the AFAE reached a one-year settlement on salary negotiation, which provided an increase of current certificated hourly rates of pay by 3.0% retroactive to July 1, 2016. It is for 2016-17 only, and the hourly rate of pay will return to the hourly rate effective as of July 1, 2015. In November 2017, the District and AFAE negotiated a salary increase of 3% ongoing and a 2% one-time increase for 2017-18 and 2018-19 school years.

### California School Employees Association (CSEA)

In May 2018, the District and the CSEA reached a tentative agreement to increase employer health benefits contribution by 10% retroactive to July 1, 2017, and increase to employer health benefits contribution 30% (inclusive of the prior 10%) starting July 1, 2018. Closing out health benefit negotiations for the 2018-19 School year. Salary negotiations are still open for the 2018-19 school year.

## **Restricted Routine Maintenance Account (RRMA) And Deferred Maintenance**

As specified in AB 104, the minimum contribution requirements to RRMA are gradually increased to 3% of general fund expenditures by 2021-22. In the 2018-19 school year, the District is already contributing 3% of general fund contributions to the RRMA. In addition, the District is contributing approximately \$1,000,000 to the Deferred Maintenance Fund for the 2018-19 school year.

### **Concluding Remarks**

In the 2016-17 estimated actuals and 2017-18 Adopted Budget Report, the District had identified cost-saving measures totaling \$1.5 million. The District identified an additional \$2.5 million in cost-savings that were enacted as midyear cuts for the 2017-18 School year. In the 2018-19 budget, the District reduced staffing levels and department budgets by \$2.74 million.

Based on current enrollment trends, state funding assumptions, and projected increases in STRS and PERS, the District needs to make additional reductions of approximately \$2.8 million in 2019-20, an additional \$2.1 million in 2020-21 and an additional \$0.57 million in 2021-22. The current fiscal stabilization plan and the related \$5.6 million in expenditure reductions this year will only partially solve the District's deficit spending but will suffice to maintain projected reserves of at least 3% by the end of the 2021-22 school year.

Many factors will impact the District's financial projections and reserves in the coming years and beyond. However, due to significant changes in State funding or demographic factors, we can expect that the following key factors will impact the District budget and fiscal solvency:

- The projected loss of 1,100 students during this and the next three fiscal years
- Continued enrollment declines through the foreseeable future, based on known enrollment and demographic trends
- STRS and PERS pension costs increasing more than \$1,751,130 next fiscal year and an additional \$1,070,285 in 2020-21.
- STRS and PERS pension costs rising more than \$6.4 million by 2021-22 (three years from now)
- Projected deficits are continuing through 2021-22.

While the District enjoys moderate reserve levels in the current year, the factors outlined above, and other cost pressures (rising minimum wage, increasing retiree benefit costs, rising fuel, utilities, and other operating expenses) will require additional cost reductions. Accelerating cost-saving measures, in general, will reduce the scale of the reductions in the coming years.

***Long term, the District must address 'fixed' costs of operations, including the costs of operating, maintaining, and staffing the 18 school sites – by exploring options for repurposing, closing, selling, or leasing of facilities.***

This assumptions narrative is intended to supplement the financial information provided in the 2018-19, including the various financial forms and supplemental forms.

END