



**Petaluma  
City Schools**



**First Interim  
2018-2019**

**Petaluma City Schools**  
**1<sup>st</sup> Interim Narrative and Budget Assumptions**  
**2018-19 Fiscal Year**

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

The State and the District are in the sixth year of implementation of the Local Control Accountability Plan (LCAP). The LCAP is a three-year plan with essentially 5 sections; the first of which is the *Plan Summary* that describes highlights and performance gaps as well a budget summary; the second is the *Annual Update and Analysis*, which describes the activities, services and costs for the current year; the third is *Stakeholder Engagement* which describes the involvement process and the impact on the LCAP; the fourth is the *Goals, Actions, and Services* for the upcoming three years; and the fifth is the **Demonstration of Increased or Improved Services for Unduplicated Pupils**, which calculates the proportionality both in terms of dollars and percentage.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the template. In the *Goals, Actions, and Services* Section of the LCAP, all of the year one actions that are defined and that have a cost or specific expenditure associated with them, must be included in the District's budget and the Multi-year projections must include any significant changes in years two and three.

It also includes information on proportionality, in which the District must demonstrate that the funds included in the LCFF specifically generated by the Supplemental and Concentration grants are proportionate to the level of increased or improved services for EL/Low Income & Foster Youth students. The funds generated by the supplemental grants, estimated at 1<sup>st</sup> Interim **\$1,106,563** for the Petaluma City (Elementary) School District and **\$2,970,219** for the Petaluma Joint Union High School District (including all internal charters), cannot be used for base services including increases in salary and benefits. They must be used to increase or improve services for our target population of students whose ADA provides these supplemental funds through the LCFF.

In May, the Governor released his "May Revise" to the State Budget Proposal for 2018-19. Although the May Revise reflected a Statutory COLA of 2.71%, the "Legislative Budget Deal" included a 3.7% COLA for the LCFF as well as full LCFF funding at Target. This essentially eliminates the 3% GAP in funding two years in advance of his target year for full funding of 2020-

21. Although initially school districts were expected to receive these one-time funds at a rate of \$168 per ADA or \$1,194,000, this was increased in the final State budget to \$184 per ADA or approximately \$1.3 million. The details of this are included on the School Services of California (SSC) dartboard attached, and the "Common Message" provided by the Business and Administration Steering Committee through the Sonoma County Office of Education (SCOE).

Although the continued State revenue under the LCFF is welcome news, and the State's economy has continued to recover, the significant STRS and PERS increases continue to be a serious concern. In addition, the level of funds necessary to purchase the new adopted materials for curriculum are significant and the Prop 20 lottery funds are far from adequate to support this cost over the next several years. To protect the district's fiscal solvency, staff recommends continuing to maintain the district one-time contingency fund at a reduced amount of \$700,000 (\$500K included for Textbook adoptions in the Preliminary Budget), which helps to ensure the District can meet its obligation under the Willimas Act to provide all students with appropriate instructional materials that are aligned with Common Core State Standards (CCSS).

These actions will enable the school district to accommodate further fluctuations in revenue or unanticipated increases in expenditures such as ones that could be associated with the changes in the CalSTRS and CalPERS Retirement System rates. The STRS rates in particular are increasing by an estimated \$600,000 per year until 2020-21 when the STRS employer rate will be 19.1%, up from the historical rate of 8.25%. The STRS rate increase from 8.25% to 19.1% represents an overall increase, over seven years, of 10.85% or approximately \$4 million annually when you compare the total amount of STRS in 2014-15 to 2020-21 (assuming a similar level of certificated salaries).

In addition, the Public Employer's Retirement System rate, currently 18.062% (historically 13.02% under the former Revenue Limit) is also expected to increase up to over 24% over the next several years.

This year, the District has experiencing a slight increase in enrollment from 7,434 (November 2017) to 7518 as of Month 3 enrollment. This is good news as although a District that experiences declining enrollment can use prior year ADA for revenue calculations, declining enrollment creates unique fiscal challenges as the level of expenditures (fixed costs such as P&L insurance, utilities, etc.) cannot be reduced at the same rate as the level of revenues. In addition, fluctuations or declines in enrollment for the charter schools are not protected by the prior year ADA funding rules from the State. For the upcoming Fiscal Year, the District is projecting flat enrollment, however, with over 1000 new housing units being constructed in town, this increase in enrollment may become a trend.

One of the ever increasing challenges that the District is working on is the development of both a short-term and long-term computer replacement plan. In 2015, the District leveraged one-time bond proceeds to purchase new teacher laptop computers as well as one-to-one devices for our 7500 students (K-12). Although this was an appropriate use of bond funds, which can be used to support technology, it has raised challenges related to sustainability and how to fund ongoing replacement and/or a "refresh" of the technology as the devices continue to age. To address this issue, the District has convened a *Learning and Innovation Committee* comprised of Information Technology staff, teachers, librarians, and administrators to analyze the outcomes achieved by

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the implementation of the current model of one-to-one devices and ultimately to develop of plan to recommend for next steps for student and teacher technology. Although there are funds still available from the bond proceeds for additional purchases of student devices, they are limited and the District will need to begin to develop a plan to fund teacher computer replacement from the General Fund in the short-term and student technology in the long-term or identify other funding sources to support it.

The 1<sup>st</sup> Interim Report is the first of two interim reports the district is required to prepare and is intended to present information on the financial position of the District as of October 31, 2018. Therefore, the information and details included in the current Budget Revision #1 and the 1<sup>st</sup> Interim Report are based on information included in the State budget as well as any other information from Federal, State and local agencies.

For the 1<sup>st</sup> Interim Report and Budget Revision #1, the following are the major assumptions used to support the numbers for both revenues and expenses:

### 2017-18 Budget Assumptions (Budget Revision #1)

#### Local Control Funding Formula:

- **Average Daily Attendance (ADA):** Estimated P-2 ADA @ 6,283.88
  - Total ADA 7227.71 (Increase of 116) Estimated Charter ADA @ 943.83
  - Current enrollment at 7,518 (Mo 3)
- Estimated Percentage of Unduplicated Pupil Count **43% Elementary and 38.88% Secondary**
- LCFF - GAP funding at 100%
- Statutory Cost of Living Adjustment (COLA) ~ **2.71% (3.7% on LCFF)**
- Education Protection Act Funds \$7,230,948. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current tax projections from County of Sonoma & SCOE

#### LEA/Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 02 6<sup>th</sup> Grade Academy Charter
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 05 Gateway to College Charter
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

#### Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted as follows:
  - Unrestricted (Non-Prop 20) **\$146** per annual ADA
  - Restricted (Prop 20) **\$48** per annual ADA



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- Revenues for Mandated Cost Reimbursements Block Grant included \$328,626
- **One-time** State Funding \$1,295,000 (increased to \$184 per ADA)
- Other State revenue based on current estimates
- Other State revenue was adjusted based on current estimates
  - Add Department of Justice Grant (3-year) \$597,241 (Restricted)
  - PY State revenue adjustments \$420,000 (CTE carryover)
- Other Local Revenues were modified as follows:
  - Increased for local site donations
  - Increase estimated revenues from lease agreements
  - Adjusted Federal and Local revenues per SELPA Fiscal Estimates
- The contribution to Restricted Programs:
  - Special Education was decreased based on current estimates for NPS/NPA, staffing and other costs.
  - Increase contribution to Routine Restricted Maintenance to 3% required by State
- The budgets for Federal restricted revenues have been adjusted for 2017-18 deferred revenue/carryover
  - The current year revenues for programs included in the Consolidated Application (Part II) have not been adjusted as information is being released in January. These budgets and associated allocations will be adjusted upon confirmation of these grants and entitlements and will be included in the next budget revision.

### ***Expenditures & Restricted Programs:***

- During the past few months, the budget for salaries and benefits have been revised to reflect staffing changes and Step & Column movement for both certificated, classified, and management. In addition, it includes changes requested by the school sites and departments for carryover balances. The modifications include budgeting certificated and classified hourly amounts for extra duty, overtime, and/or certificated stipends for additional work such as curriculum committees.
  - This year, it also includes budgeting approximately \$400,000 in Local Site carryover from 2017-18
  - Addition of 1.0 FTE at McDowell and 2.0 FTE at the secondary due to higher student enrollment
- The budget for Materials & Supplies and Other Operating Expenditures have been reviewed and updated for current information, as well as site requests for budget transfers. Initially, the 2015-16 carryover is posted to a 4330 object, and then the site/departments request transfers to more appropriate expenditure accounts based on the needs of the site and/or school site plans. Many of these adjustments include the addition of temporary staff to support the programs using carryover dollars and will continue throughout the year.
  - Career Technical Education (CTE) Improvement Grant
  - College and Career Readiness Grant
  - Parcel Tax carryover
  - Department of Justice Grant
  - Federal Grants
  - Prop 20 Lottery

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- In the area of *Other Operating Expenditures*, the most significant adjustments are related to BTSA and WASC fees, increases in *Other Contract Services* due to local site donations related to outdoor education and field trips, contracts for Tech Support and Mentor Me , changes in contracts related to special education specifically in the areas of NPS and NPA, as well as contract services related to Routine Restricted Maintenance (tree removal, fire alarm repairs, building repairs, vehicle repairs, etc.). In addition, there are very minor adjustments updated for current information, as well as site requests for budget transfers.
- Capital Outlay budgets - minimal changes
- In the area of *Indirect/Direct Costs*, the budgets for Indirect on prior year carryover were increased.

### *Reserves & Ending Fund Balance:*

- Reserve for Economic Uncertainty
  - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
  - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures
  - The District has set aside in a Board Designated/Assigned account for an amount equivalent to the amount of one-time Mandated Cost Program currently \$1.295 million as a one-time pension contingency
  - In addition, \$700,000 million has been set aside in a Board Designated/Assigned account to enable the District to continue to fund the costs associated with the implementation of CCSS and specifically for curriculum adoptions
  - South County Consortium ending fund balance of \$809,152

### *All Other Funds:*

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities fund will be further evaluated and adjusted at 2<sup>nd</sup> Interim
  - Current contribution of \$97,597

### *Multi-year Projections:*

#### **Revenues:**

- Estimated flat enrollment and ADA District-wide
- Local Control Funding Formula
  - Assume COLA(s) based on SSC Dartboard
  - Assume same level of % FRM/EL unduplicated counts
- Federal and State Categorical programs
  - Assume no change at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly.

## PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

### *Multi-year Projections continued:*

- ❑ Assume increases in Interest Earnings (\$25,000) in 2019-20 & 2020-21
- ❑ Assume no changes in lease fees (2019-20 & 2020-21)
- ❑ Assume ongoing revenues for Mandated Block Grant at same level with growth (2019-20 & 2020-21)
- ❑ Assume reduction of one-time Mandated Funds \$1,297,000 (2019-20) Add 2% COLA
- ❑ Assume no change in rates for Lottery funds (Non-Prop 20 & Prop 20) (2019-20 & 2020-21)
- ❑ Assume increase in contribution to Special Education of approximately \$300,000 (2019-20 & 2020-21)
- ❑ Assume ongoing 3% contribution to RRM in 2019-20 & 2020-21
- ❑ Assume ongoing Parcel Tax Revenues (2019-20 & 2020-21)
- ❑ Assume 2% increase in Special Education revenues
- ❑ Other Local Revenues (not including Parcel Tax)
  - Assume no change in local revenues - unrestricted
  - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

### **Expenditures:**

- ❑ Assume step & column for both certificated and classified personnel at approximately 1% (2019-20 & 2020-21)
- ❑ Assume no change in rates for driven costs at this time except STRS/PERS
  - Assume increases of \$600,000 for STRS and \$200,000 for PERS in 2019-20.
  - Assume increases of \$300,000 for STRS and \$200,000 for PERS in 2020-21.
- ❑ Assume no changes in staffing due to flat enrollment
- ❑ Assume increase in employee benefits due to step & column & and fluctuations in H&W benefits
- ❑ Assume significant decrease in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets (\$3.1 million)
  - One-time costs for site carryover of local grants and donations (\$400,000) unrestricted (2019-20 only)
  - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$2.7 million - restricted (2019-20 only)
  - Assume increase in ongoing materials & supplies at approximately 2.% CPI/growth (2019-20 & 2020-21)
- ❑ Reduce services & other operating expenditures supported by carryover, Federal & State deferred revenue and Parcel Tax budgets (\$935,000)
  - One-Time election costs \$150,000 - unrestricted
  - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$2.6 M - restricted
  - Assume increases of 2.% CPI (2019-20 & 2020-21)
- ❑ Assume ongoing capital outlay expense
  - Copier replacement costs \$100,000 & \$125,000 per year respectively

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*Multi-year Projections continued:*

- Reduce Indirect costs due to reduction of carryover 17-18 funds budgeted in 2018-19 (2019-20 only)
- Assume no change in indirect cost rate (2019-20 & 2020-21)
- Assume ongoing fee-for-service costs from SCOE (2019-20 & 2020-21)

**Ending Fund Balance & Reserves:**

- Assume no change in Revolving Fund account (2019-20 & 2020-21)
- Assume ongoing 3% reserve for economic uncertainty (2019-20 & 2020-21)
- Board Assigned:
  - Maintain additional 2% reserve
  - Maintain one-time Pension Contingency \$1.295 million
  - Maintain \$700,000 set aside in a Board Designated/Assigned account to enable the District to continue to fund the costs associated with the implementation of CCSS and specifically for curriculum adoptions
  - Maintain South County Consortium ending fund balance of \$809,152
- Assume continued positive ending fund balance in General Fund

# The Common Message

2018-19 First Interim



**BASC**  
Business and Administration  
Steering Committee

## Writers and Contributors

| Topic   |                              |                           |                               |                                  |
|---|------------------------------|---------------------------|-------------------------------|----------------------------------|
| <b>Background</b>   | Committee                    |                           |                               |                                  |
| <b>Introduction</b>   | Committee                    |                           |                               |                                  |
| <b>Key Guidance and Considerations/Elements of Adopted Budget</b> | Janet Riley, Merced          |                           | Denise Porterfield, San Mateo |                                  |
| <b>Planning Factors/MYP Chart/COLA/Funded Gap/LCFF</b>            | Shannon Hansen, San Benito   |                           | Kate Lane, Marin              |                                  |
| <b>Reserves/ Reserve Cap</b>                                      | Dean West, Orange            |                           | Sheldon Smith, SLO            |                                  |
| <b>Negotiations</b>   | Dean West, Orange            |                           | Sheldon Smith, SLO            |                                  |
| <b>LCAP</b>   | Josh Schultz, Napa           |                           | Kate Lane, Marin              |                                  |
| <b>One-Time Discretionary Funding</b>                             | Mary Downey, Sonoma          |                           | Janet Riley, Merced           |                                  |
| <b>Necessary Small Schools</b>                                    | Gretchen Deichler, Trinity   |                           |                               |                                  |
| <b>Low Performing Students Block Grant</b>                        | Michael Simonson, San Diego  |                           | Kate Lane, Marin              |                                  |
|   |                              |                           |                               |                                  |
| <b>Early Childhood Education</b>                                  | Robbie Montalbano, El Dorado |                           | Josh Schultz, Napa            |                                  |
| <b>Special Education</b>  | Scott Anderson, San Joaquin  |                           | Lisa Anderson, Butte          | Tammy Airheart, Kings (Reviewer) |
| <b>Career Tech Ed</b>   | Mary Hart, Santa Cruz        |                           | Scott Anderson, San Joaquin   |                                  |
| <b>Other Grants – To be determined</b>                            | Misty Key, Ventura           | Barbara Henderson, Sutter | Kevin Otto, Fresno            | Steve Carney, Madera             |
| <b>Summary</b>  | Janet Riley, Merced          |                           |                               |                                  |

# Sources

|   |
|---|
| <b>Association of California School Administrators</b>                            |
| <b>Bob Blattner and Associates</b>  |
| <b>Bob Canavan, Federal Management Strategies</b>                                 |
| <b>California Association of School Business Officials</b>                        |
| <b>California Collaborative for Educational Excellence</b>                        |
| <b>California Department of Education</b>   |
| <b>California Department of Finance</b>   |
| <b>California State Board of Education</b>  |
| <b>California School Boards Association</b>                                       |
| <b>California School Information Services</b>                                     |
| <b>Capitol Advisors</b>   |
| <b>Fiscal Crisis and Management Assistance Team</b>                               |
| <b>Ball/Frost Group, LLC</b>  |
| <b>K-12 High Speed Network</b>  |
| <b>Michael Hulsizer, BASC Liaison &amp; Kern County Superintendent of Schools</b> |
| <b>National Forest Counties and Schools Coalition</b>                             |
| <b>School Services of California</b>  |
| <b>Schools for Sound Finance (SF2)</b>  |
| <b>Small School Districts' Association</b>  |
| <b>Statewide LEC Co-chairs</b>  |
| <b>WestEd</b>   |

|  |           |
|--|-----------|
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Gray shading indicates sections are to be customized by COEs before sending to school districts.

## **Background**

Since May 2008, county office chief business officials have crafted common messages to give guidance to school districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the state Department of Finance (DOF), which can be used in providing guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team, as well as our colleagues in education listed in the sources section for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of the Common Message writing.

**Purpose:** The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs located in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located.

## **First Interim Budget Key Guidance**

Since adoption of the 2018-19 budget this past June, actual General Fund revenue collections for the prior year (May-June) and current year (July-September) are above projections by \$1.541 billion and \$1.032 billion, respectively.

Despite these overall increases in General Fund revenue, LEAs should NOT assume Prop. 98 will experience an upward adjustment in the 2018-19 spending guarantee because no outstanding Prop. 98 maintenance factor exists in 2018-19, and Prop. 98 is funded at Test 2 in 2018-19.

A new Governor will take office in January 2019, and LEAs should remain cautious regarding priority commitments to LCFE and discretionary funding until the Governor reveals his priorities.

The projected COLA for 2019-20 (2.57%) will require approximately \$1.6 billion in new, ongoing and available Prop. 98 growth for K-12 education in the budget year. Given the unique risks to Prop. 98 growth in 2019-20, LEAs should take additional caution in making any out-year expenditure commitments until the new administration's budget projections and proposals are released in January.

## Significant Changes Since Adopted Budget

The CDE has certified that overall 2017-18 ADA declined from 2016-17 and, as a consequence, the ADA hold harmless provision would no longer apply to the calculation of the 2018-19 guarantee. Districts should expect the administration to propose a reduction in the minimum guarantee in January related to the 2017-18 ADA decline.

The CDE projected \$1,976 per eligible student for the Low Performance Student Block Grant (LPSBG). The LPSBG requires no application but does require a plan to be developed.

The CDE now projects \$177 per FTE for the Classified Professional Block Grant.

## Planning Factors for 2018-19 and MYPs

Key planning factors for LEAs to incorporate into their 2018-19 budgets and MYPs are listed below and are based on the latest information available.

| Planning Factor                                       | 2018-19  | 2019-20  | 2020-21  |
|---|----------|----------|----------|
| Statutory COLA (DOF)                                  | 2.71%    | 2.57%    | 2.67%    |
| LCFF COLA (school districts and charter schools)      | 3.70%    |          |          |
| LCFF Gap Funding Percentage (DOF)                     | 100.00%  |          |          |
| LCFF Gap Funding (in millions)                        | \$3,556  |          |          |
| STRS Employer Statutory Rates (statute until 2020-21) | 16.28%   | 18.13%   | 19.10%   |
| PERS Employer Projected Rates (September 2018)        | 18.062%  | 20.7%    | 23.4%    |
| Lottery – Unrestricted per ADA (did not change)       | \$151.00 | \$151.00 | \$151.00 |
| Lottery – Prop. 20 per ADA (did not change)           | \$53.00  | \$53.00  | \$53.00  |
| Mandated Cost per ADA for One-Time                    | \$184.00 |          |          |

| Planning Factor   | 2018-19   | 2019-20   | 2020-21   |
|---|---|---|---|
| Mandated Block Grant for Districts – K-8 per ADA<br>(increase by COLA 2.71%, etc.)  | \$31.16   | \$31.96   | \$32.81   |
| Mandated Block Grant for Districts – 9-12 per ADA<br>(increase by COLA 2.71%, etc.)   | \$59.83   | \$61.37   | \$63.01   |
| Mandated Block Grant for Charters – K-8 per ADA<br>(increase by COLA 2.71%, etc.)   | \$16.33   | \$16.75   | \$17.20   |
| Mandated Block Grant for Charters – 9-12 per ADA<br>(increase by COLA 2.71%, etc.)  | \$45.23   | \$46.39   | \$47.63   |
| State Preschool (CSPP) Part-Day Daily<br>Reimbursement Rate   | \$29.90   | \$29.90   | \$29.90   |
| State Preschool (CSPP) Full-Day Daily<br>Reimbursement Rate   | \$48.28   | \$48.28   | \$48.28   |
| General Child Care (CCTR) Daily Reimbursement Rate  | \$47.98   | \$47.98   | \$47.98   |
| <b>Routine Restricted Maintenance Account</b><br><br>All LEAs that received ANY School Facility Program funding are required to deposit 3% into their Routine Restricted Maintenance Account in the year in which the LCFF is fully implemented, which is 2019-20.<br><br>If district received Prop. 51 funds in 2017-18 or 2018-19, the minimum 3% RRMA contribution is required in 2018-19. | Greater of:<br>Lesser of 3%<br>or 2014-15<br>amount or 2% | Equal or<br>greater than<br>3% of total<br>GF<br>expenditures | Equal or<br>greater than<br>3% of total<br>GF<br>expenditures |

## Reserves/Reserve Cap

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility.
- Unknown impacts of federal tax reform on state revenue.
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years.
- Ending balance impact of various district enrollment scenarios.
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand.
- Savings for future one-time planned expenditures.
- Protection against unanticipated/unbudgeted expenditures.
- Credit ratings and long-term borrowing costs.

Prudent reserves afford districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employees.

The district reserve cap is not activated in 2018-19 and is not expected to be activated in 2019-20. SB 751 modified Education Code 42127.01 (the district reserve cap), and these changes became effective January 1, 2018. The Public School System Stabilization Account (PSSSA) must now contain a balance of 3% or greater of the Prop. 98 amount in that year to trigger the reserve cap in the following year. Reserves would be capped at 10% (including designated and undesignated reserves Fund 01 and Fund 17) as long as the amount in the PSSSA remained at 3% or greater of the Prop. 98 amount in each preceding year. Basic aid and small school districts (those with fewer than 2,501 ADA) are exempted from the reserve cap. The four conditions that must be met to enable a transfer to the PSSSA are:

1. Prop. 98 is funded based on Test 1.
2. Prop. 98 maintenance factor is fully repaid.
3. Prop. 98 is sufficient for enrollment growth and statutory COLA.
4. At least 8% of state general fund revenues come from capital gains.

The likelihood of the reserve cap being activated in future years remains low but if this does come to pass, districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

# Negotiations

Although the adopted budget included one-time discretionary funds (\$184/student) and a 2018-19 LCFF augmentation of 0.99%, there is little expectation of any new dollars until the fiscal year 2019-20 state budget is adopted. In the meantime, these considerations are key:

- Full funding of the LCFF may provide a slight increase in funding in the budget year; however, estimates of future year increases are limited to COLA alone – or less than 3% per year.
- Full funding of the LCFF also requires districts to maintain a 24:1 class size ratio for kindergarten through grade 3 unless a collectively bargained alternative exists.
- Full funding of the LCFF also means that supplemental and concentration grants are fully funded, which may require an increase in expenditures for districts that were gradually increasing their grant amount by the annual gap factor.

Despite flattening revenues, escalating fixed expenditures are difficult to manage and, accordingly, may ultimately threaten fiscal solvency for many districts:

- It is unlikely that the annual COLA on the LCFF will be sufficient to fund the annual cost increases associated with step and column and the escalating employer retirement system costs at most districts. For these districts, any additional ongoing increases to the salary schedule are highly problematic in maintaining a balanced budget.
- Many districts adopted a practice of multiyear agreements during the implementation phase of the LCFF. However, continuing this practice now that revenue growth will slow, and could lead to a rapid deterioration of fiscal solvency, is strongly discouraged.

Many other risk factors on the horizon affect the negotiating environment and the affordability of collective bargaining agreements:

- The impact to health care costs resulting from the elimination of the individual mandate under the Affordable Care Act.
- Ongoing increases in the state minimum wage; start negotiations with your classified association regarding minimum wage increases if you have not already done so.
- The increasing risk of an economic downturn as the expansion cycle exceeds most previous cycles.

Regardless of the economic environment, districts always must be prepared to respond to employee requests for staff compensation and benefit increases. Nonetheless, fiscal solvency is paramount in negotiations and, if it is to be sustained, demands reasonable and accurate revenue and expenditure projections. Maintaining fiscal solvency while maximizing services to students with available financial resources will be a continuing challenge. It is inevitable that cost

reductions will be required for many districts in the budget year and/or the out years of the multiyear financial projection period.

## **Local Control and Accountability Plan (LCAP)**

In developing and adopting their 2018-19 first interim reports, LEAs should: 1) review progress to date on implementation of planned actions and services in their adopted LCAPs, 2) begin gathering and reporting any preliminary data available for the next annual update, and 3) transparently assess any budgetary changes in the first interim report that might impact the LEA's ability to implement the LCAP going forward. In addition, LEAs should review local data and CALPADS submissions to anticipate possible areas of concern regarding budget priorities that may surface when the 2018 California School Dashboard is released in December 2018.

To prepare for the development of 2019-20 LCAPs, LEAs should review the current LCAP to see if amendments will need to be made to align with the federal addendum that will be required with next year's LCAP. The addendum requires the LEA to answer strategy and alignment questions for each of the federal programs they will be operating per the following instructions:

**Strategy:** Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.

**Alignment:** Describe the efforts that the LEA will take to align use of federal funds with activities funded by state and local funds and, as applicable, across different federal grant programs.

LEAs need to be aware that further changes to the LCAP template are coming. The 2018-19 Budget Act (AB 1808) added Education Code 52064.1, which calls for the creation of a "local control funding formula budget overview for parents" that will be "attached as a cover" to the front of adopted LCAPs for 2019-20. The template for this overview shall be developed by CDE by December 31, 2018 (subject to approval by the executive director of the State Board of Education). Some of the information called for in the budget overview duplicates budget information in the LCAP Plan Summary section. Consequently, CDE anticipates taking minor revisions to the LCAP Template to the SBE for approval in January to remove redundant information in the Plan Summary.

Budget cleanup bill AB 1840, signed by the Governor in September, calls for further significant changes to the LCAP, including new expenditure summary tables. However, the actual revisions to the template are to be adopted by the SBE by January 31, 2020 and are not expected to be effective until the 2020-21 – 2022-23 LCAP cycle commencing with the 2020-21 school year.

The stated intent of the LCAP template revisions called for in AB 1808 and AB 1840 is to make the information easier for constituents – especially parents – to understand, and to improve fiscal transparency. In addition, legislative language appears to highlight the desire to see LCAPs used

as a comprehensive planning tool, and not just as a plan for supplemental and concentration grant funds.

## Necessary Small Schools

Senate Bill (SB) 1321 amended Education Codes 42282 and 42283 as follows: to “include in the definition of ‘necessary small school’ an elementary school with an average daily attendance of less than 97 pupils, excluding pupils attending the 7<sup>th</sup> and 8<sup>th</sup> grades of a junior high school, maintained by a school district with more than 2,500 and fewer than 5,001 units of second principal apportionment average daily attendance in which as many as 15 pupils residing in the school district and attending kindergarten and grades 1 to 8, inclusive, excluding pupils attending 7<sup>th</sup> and 8<sup>th</sup> grades of a junior high school, in the elementary school with an average daily attendance of less than 97 pupils would be required to travel more than 30 miles one way from a point on a well-traveled road nearest their home to the nearest other public elementary school.”

## One-Time Discretionary Funding

The enacted 2018-19 budget provides \$1.1 billion (estimated \$184 per ADA) in one-time Prop. 98 discretionary funding for school districts, charter schools and COEs. These one-time discretionary dollars are less than the amount included in the May Revision due to the increased funding of other education priorities such as the LCFE and Career Technical Education.

- As in prior years, these funds will offset outstanding local mandate claims owed to LEAs.
- Funds may be used for any one-time purpose determined by the LEA’s governing board. The legislative intent was to prioritize the use of these funds for professional development, teacher induction, instructional materials, and technology infrastructure.
- Notification of allocation is anticipated by January 31, 2019.
- Funds will be allocated to LEAs based on 2017-18 P-2 ADA and will be released in January and June 2019.
- However, there is a provision to reduce a school district’s one-time funds to repay any disallowed claims under the School-Based Medi-Cal Administrative Activities program or under the Medi-Cal Billing Option program. School districts that owe for disallowed claims will see a reduction in both the January and June disbursement of one-time discretionary funds. School districts should contact their local educational consortium or local governmental agency if they are unsure of the amount they were overpaid.

## Low-Performing Students Block Grant

The budget includes a one-time block grant to help address the achievement gap for all students. CDE currently estimates the funding at \$1,976 per eligible pupil. The funding will be distributed on a per-pupil basis to school districts, charter schools and COEs for pupils that are identified as low-performing on the latest available state English language arts or mathematics assessments (2016-17 data) and who are neither identified for special education services nor identified as low-income, English learner or foster youth. “Low-performing” is defined as not meeting academic achievement standards on the most recently available (2016-17) results of the CAASPP test in any of the following ways:

1. Does not meet achievement standard, “level 1,” in both English language arts and mathematics.
2. Does not meet achievement standard, “level 1,” in either English language arts or mathematics, and nearly meets the achievement standard, “level 2,” in the other subject.
3. Does not meet achievement standard, “level 1,” in either English language arts or mathematics, and does not have a valid score for the other subject.

All measures of a pupil’s eligibility – low-performing, eligible for special education services, and identification as low-income, English learner or foster youth – should be for the same fiscal year.

To determine eligibility, districts will, therefore, subtract low-income, EL, foster youth and special education students from their low-performing population, and the remainder is the count that is eligible for this block grant. CDE will determine the eligible pupil count and automatically apportion the block grant, currently estimated at \$1,976 per eligible pupil. However, there are conditions of receipt as noted below.

These block grant funds may be expended through 2020-21 and shall be used for evidence-based services that directly support pupil academic achievement, including, but not limited to, professional development activities for certificated staff, instructional materials, or additional supports for pupils.

As a condition for receiving grant funds, the LEA shall develop a plan describing how the funds will increase or improve evidence-based services for the identified pupils to accelerate increases in academic achievement, and how the effectiveness of the services will be measured. The plan shall include information regarding how the services align with and are described in the LEA’s LCAP. Finally, the plan shall be discussed and adopted at a regularly scheduled board meeting of the LEA’s governing body. The LEA must report to the Superintendent of Public Instruction regarding the adopted plan on or before March 1, 2019. The proposed code does not identify a specific plan template or application process. We anticipate these details will be forthcoming from CDE as the process to administer the block grant is developed.



Grant recipients must also report to the SPI on or before November 1, 2021 regarding the implementation of the plan including strategies used and whether the plan increased the academic performance of the target pupils.

More information regarding the block grant may be found here:

<https://www.cde.ca.gov/fg/aa/ca/lpsbg.asp>

## **Early Childhood Education**

### **Child Care and State Preschool**

The enacted state budget includes:

- A 2.71% COLA for both Prop. 98 and non-Prop. 98 direct service programs.
- A further 2.795% Standard Reimbursement Rate increase.
- Permanent extension of the Regional Market Reimbursement Rate hold harmless.
- Full year implementation of 2017 Budget Act investments including the final round of the increased 2,959 full-day State Preschool slots, to begin April 1, 2019.
- Increases in CalWORKs Stage 2 and Stage 3 childcare funding to reflect increases in the number of CalWORKs child care cases and cost of care.
- Creation of the one-time \$167 million Inclusive Early Education Expansion Program.
- Funding for 2,100 ongoing additional Alternative Payment childcare slots (\$19 million non-Prop. 98), and 11,307 temporary additional AP slots through June 30, 2022 (\$409.2 million limited-term federal funds).
- Increases to the adjustment factors for infants and toddlers served in a child day care center or a family childcare home. Adjustment factors for children with special needs were also increased (\$40.2 million non-Prop. 98, increasing to \$80.3 million in future years).
- The creation of a new county office Inclusive Early Care Pilot Program (\$10 million one-time).
- \$5 million one-time for licensed child care teacher professional development.
- \$5 million one-time for the California Child Care Initiative Program.

- \$6 million for other one-time quality activities, with priority given to activities that support state compliance with federal consumer education requirements.

In addition, the budget trailer bill (AB 1808) reaffirms the proposal in the 2017-18 budget to allow licensing flexibility for State Preschool programs operated by an LEA. The bill requires the CDE to adopt regulations for California State Preschool programs under Title 5, on or before July 1, 2019, related to outdoor shade, drinking water, restrooms, supervision of children, and maintenance of indoor and outdoor space. In addition, the Uniform Complaint Procedures section of the bill adds related provisions establishing a process for complaints related to the preschool health and safety requirements.

## Special Education

The enacted state budget provides a 2.71% COLA estimated at \$14.24 per ADA. This brings the AB 602 estimated statewide target rate to \$539.68 per ADA after removing the 2017-18 program specialist and regionalized services funding from the calculation.

**Local Solutions Grant Program.** The 2018-19 state budget includes funding to support the recruitment, preparation, and support of new special education teachers. A total of \$50 million is available for competitive grants to LEAs. Grants of up to \$20,000 per teacher participant that the identified solution proposes to support will be provided and these, along with required matching contributions, may be used for local efforts to recruit, develop, and retain special education teachers including but not limited to teacher service scholarships, student debt payment, living stipends for newly credentialed teachers who earned an education specialist credential, recruitment of former special education or other teachers who may be interested in working as special education teachers, signing bonuses for newly credentialed teachers who earn an education specialist credential, service awards, mentors for existing teachers, professional learning communities, teacher career pathways or other solutions that address a local need for special education teachers. Proposals must be received by the Commission by 5 p.m. PDT on October 30, 2018. See the Commission on Teacher Credentialing website (<https://www.ctc.ca.gov/educator-prep/grant-funded-programs>) for detailed program information.

**Inclusive Early Education Expansion Program.** For the 2018-19 fiscal year, \$167,242,000 is appropriated for allocation to LEAs for the Inclusive Early Education Expansion Program. Grants shall be awarded on a competitive basis and may be used for one-time infrastructure costs only, including, but not limited to, adaptive and universal design facility renovations, adaptive equipment, and professional development. Funds shall not be used for ongoing expenditures and shall be available for encumbrance until June 30, 2023. Grant applications must include increasing access to subsidized inclusive early care and education programs for children up to five years of age, including those defined as “children with exceptional needs” pursuant to Section 8208, in low-income and high-need communities. Proposals shall quantify the number of additional subsidized children proposed to be served, including children with exceptional needs. A plan to fiscally sustain subsidized spaces or programs created by grant funds beyond the grant period is required. Subsidies may be funded with private, local, state, or federal funds and shall demonstrate a reasonable expectation of sustainability. The identification of local resources to

contribute 33% of the total award amount is required and local resources may include in-kind contributions. Proposals must include resources necessary to support lead agency professional development to allow staff to develop the knowledge and skills required to implement effective inclusive practices and fiscal sustainability and must also include a description of the special education expertise to be utilized to ensure the funds are used in a high-quality, inclusive manner.

**Local Plan.** Districts and county offices are now required to post on their websites any special education local plan, annual budget plan and annual services plan that was approved or updated (revised) by their governing board. County offices are also required to post district special education local plans or links to the district local plans on the COE website. A copy of the special education local plan, including policies and procedures and the annual budget and service plans, shall be on file at the SELPA office and at the office of each participating LEA and shall be accessible to any interested party.

On or before July 1, 2019, CDE will develop local plan templates that shall be used by SELPAs, districts, and county superintendents of schools. Commencing July 1, 2020, each local plan shall include an annual assurances support plan. The purpose of the annual assurances support plan is to demonstrate how the SELPA and its participating agencies are coordinating to ensure effective outcomes for pupils with disabilities. The department shall develop a template for the annual assurances support plan by March 31, 2019.

**LCAP.** School districts must consult with SELPA administrators to determine that specific actions for individuals with exceptional needs are included in the LCAP or annual update to the LCAP, and are consistent with strategies included in the annual assurances support plan (when available) for the education of individuals with exceptional needs.

## Career Technical Education

The 2015 Budget Act established the Career Technical Education (CTE) Incentive Grant Program to incentivize LEAs to establish and maintain CTE programs during the phase in of the LCFF. The program provided \$400 million, \$300 million, and \$200 million Prop. 98 General Fund in 2015- 16, 2016- 17, and 2017- 18, respectively. Funds provided through this initial three-year investment must be fully spent by June 30, 2019. The state will not allow carryover after this date.

The 2018 Budget Act reflects a compromise among several CTE proposals discussed in the Legislature during the budget process. The Budget Act contains \$164 million in ongoing funding (including \$14 million for technical assistance and administrative costs) for the K-12 Strong Workforce Program and \$150 million in ongoing funding for the CTE Incentive Grant, administered by the CDE.

The budget trailer bill (AB 1808) maintained the following adjustments and clarifications to the K-12 Strong Workforce Program Proposal made in May:

- Allocates funding through the Community Colleges Chancellor's Office to existing regional consortia based on these factors in each region: the unemployment rate (33%), the region's total average daily attendance for students in grades 7 to 12 (33%), and the proportion of projected job openings (34%).
- Specifies that grant decisions for the K-12 component are made exclusively by the K-12 Selection Committee specified in the trailer bill language.
- Expands and clarifies technical assistance roles within the program.
- Provides resources to consortia for administering the regional grant process, including resources to support the K-12 Selection Committee duties.

The proposed schedule for the K-12 Strong Workforce Program is as follows:

Application form for project submissions available to LEAs – January 7, 2019

- K-12 Selection Committees in place – **January 7, 2019.**
- Project submission deadlines – **March 15, 2019.**
- Training for K-12 Selection Committees on project submission rubric. **January 7-March 15.**
- Allocation Notification – **April 30, 2019.**
- NOVA training for LEAs receiving allocations – **April 30-June 15, 2019.**
- Allocations released to funded projects – **mid-June.**

The proposed schedule for the Career Technical Education Incentive Grant (CTEIG):

- November 2018: California Workforce Pathways Joint Advisory Committee to review and make recommendations regarding the metrics per E.C. 53071(c).
- December 2018: Mid-December – CTEIG application to be released to field.
- January 2019: January 25 – CTEIG application is due to CDE.
- March 2019: SBE Board Item – Will publicize a review of allocation formula, specific funding amounts, purposes for which grant funds may be used, allowable and non-allowable expenditures, and the number of grants to be awarded.
- 2019 May: LEAs to receive grant award notifications.

- 2019 June: Mid-June will be 1<sup>st</sup> release of funds to the field.

Both grant programs are competitive and require a funding match. The K-12 component of the Strong Workforce Program requires either a one-to-one or a two-to-one match depending on the structure of each recipient's program. The CTEIG requires a two-to-one match.

The Community Colleges Chancellor's Office will host a series of regional consortium engagement meetings around the K-12 Strong Workforce Program from October 31, 2018- November 14, 2018. More information can be found on the California Community Colleges Doing What Matters website, under the Strong Workforce tab:  
<http://doingwhatmatters.cccco.edu/StrongWorkforce.aspx>

### Other Grants

LEAs have many new and targeted restricted funding opportunities as part of the 2018-19 state budget. LEAs should update the first interim report with the anticipated estimates of receiving any of these restricted funds. However, since several of these funding opportunities are not entitlements and are connected to a competitive grant process or have terms and conditions to which an LEA must adhere to receive the funding, it is important to determine if the district will be eligible for the funds before including the amounts in the budget.

Following is a brief list of the funding opportunities:

### **Special Education Local Plan Area (SELPA) – Assistance for LEAs on Special Education Outcomes**

\$10 million in ongoing Prop. 98 funding to incorporate SELPAs into the state system of support through the establishment of special education resource leads (SELPA leads) who will work with COEs to improve pupil outcomes. There will be two types of leads: SELPA systems improvement leads and SELPA content leads. The competitive application process is under way for the SELPA systems improvement leads, with applications due October 26, 2018. A separate application for SELPA content leads will be available in mid-November 2018.

### **Classified School Employees Professional Development Block Grant Program**

\$50 million in one-time Prop. 98 funding for the Classified School Employee Professional Development Block Grant Program. This program will provide \$45 million to LEAs with a one-time grant based on the number of full-time equivalent classified school employees employed by the LEA as reported in the California Basic Educational Data System in the immediately preceding fiscal year. First priority for the funds is for the implementation of school safety plans, and the funding may be expended for any purpose described in EC Section 45391. The CDE will be required to apportion these funds to school districts, county offices of education, and charter schools as block grant funds. CDE currently estimates \$177 per FTE. The remaining \$5 million is provided to the California Community Colleges Chancellor's Office.

### **Classified School Employees Summer Assistance Program**

\$50 million in one-time Prop. 98 funding is provided for this program. Under the provisions of the program LEAs will have the ability to elect to participate. If LEAs decide to participate, the following requirements apply:

1. An LEA must notify classified employees by January 1, 2019, that it has elected to participate in the program for the 2019-20 school year.
2. Once an LEA provides notification to classified employees of its intent to participate, the LEA is prohibited from reversing its decision to participate in the program for the 2019-20 school year.
3. To be eligible to participate, a classified employee must be employed for less than 12 months per fiscal year and must have been employed for at least one year at the time the classified employee elects to participate.
4. Eligible classified employees that elect to participate in the program must notify their employer in writing on a CDE-developed form by March 1, 2019. Employees must specify the amount to be withheld from their monthly paycheck during the 2019-20 school year and whether they want to have the amounts withheld paid out during the summer recess period in one or two payments. Participating classified employees may elect to have up to 10% of their monthly pay withheld during the school year.
5. A classified employee whose regular annual pay is more than two times the full-time pay of a classified employee paid at the state minimum wage is NOT eligible to participate.
6. LEAs that elect to participate in the program must notify the CDE by April 1, 2019 and provide the number of classified employees that have elected to participate and the total estimated amount to be withheld from their paychecks for the 2019-20 school year.
7. The CDE must notify participating LEAs by May 1, 2019, of the estimated amount of state match funding that a participating classified employee can expect to receive as a result of participating in the program. If the funding provided is insufficient to provide \$1 for each \$1 that has been withheld from participating classified employee monthly paychecks, the CDE must notify LEAs of the expected prorated amount of state match funds that a participating classified employee can expect to receive.
8. LEAs must notify participating classified employees by June 1, 2019, of the amount of estimated state match funds that a participating classified employee can expect to receive. After receiving that notification, a classified employee may withdraw his or her election to participate in the program or reduce the amount to be withheld from his or her paycheck by notifying his or her employing LEA within 30 days after the start of the school year.

9. The LEA must deposit the amounts withheld from participating classified employees' monthly paychecks in a separate account.
10. A classified employee that separates from employment with an LEA during the 2019-20 school year may request from the LEA any pay withheld from his or her paycheck. However, the classified employee will not be entitled to receive any state match funds provided pursuant to this section.
11. Participating LEAs must request payment from the CDE on or before July 31, 2020, and the CDE must apportion funds within 30 days of receiving a request for payment by the participating LEA.
12. The CDE shall apportion funds to participating LEAs to provide a participating classified employee up to \$1 for each \$1 that he or she has elected to have withheld from monthly paychecks. During the summer recess period, the LEA would be required to pay the participating classified employee from the program fund the amounts withheld in accordance with the classified employee's choices, plus the amount apportioned by the CDE that is attributable to the amount withheld from that classified employee's paychecks during the school year.
13. The state match funding shall not be considered compensation for the purposes of determining retirement benefits for PERS or STRS.

### **Teacher Residency Grants**

The 2018-19 state budget includes funding to support the development and implementation of teacher residency programs. A total of \$75 million is provided for competitive grants for LEAs, with \$50 million allocated for the preparation of special education residents and \$25 million allocated for the preparation of STEM and/or bilingual residents. The grants can be up to \$20,000 per teacher and require a matching local contribution, which can include an in-kind match of mentor teacher personnel costs or other personnel costs related to the Teacher Residency Grant Program, provided by the grant recipient.

A teacher residency program is a partnership between an LEA and an institution of higher education with a commission-approved preliminary teacher preparation program in which a prospective teacher teaches at least one-half time alongside a teacher of record, who is designated as the experienced mentor teacher, for at least one full school year while engaging in initial preparation coursework. Eligible applicants for funding opportunities through the grant program are school districts, COEs, charter schools, regional occupational centers or programs operated by a joint powers authority, and nonpublic, nonsectarian schools as defined in Section 56034 of the Education Code.

The Commission on Teacher Credentialing (CTC) will release three separate Requests for Proposals (RFPs) for Teacher Residency grants in 2018-19. In the event of insufficient demand for the funds available, there may be additional opportunities to apply for residency funds in subsequent years. The RFP due date for round one has passed and grant recipients have been announced. See the CTC website (<https://www.ctc.ca.gov/educator-prep/grant-funded-programs>)

for round one grant recipient information and important dates and details regarding round 2 and 3 grant opportunities.

### **Other Teacher Residency Programs**

\$25 million is provided to the CTC for the 2018-19 fiscal year to establish the Teacher Residency Grant Program to provide one-time competitive grants to develop new or expand existing teacher residency programs that recruit and support the preparation of bilingual education, science, technology, engineering, or mathematics teachers. There are similar program requirements as above, with a focus on bilingual education, science, technology, engineering, or mathematics teachers, as applicable.

### **ASES: Kids Code Grant Program**

\$15 million for CDE to provide one-time grant funds to eligible after school education and safety programs that focus on computer coding as part of their curriculum. The funding will be available for the 2018-19, 2019-20 and 2020-21 fiscal years.

### **Fire-Related Property Tax Backfill**

\$12.3 million is provided to backfill special education programs and basic aid districts for fire-related property tax revenue reductions to LEAs in areas impacted by the wildfires that began in northern California in October 2017 and in southern California in December 2017.

## **Summary**

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks.



## SSC School District and Charter School Financial Projection Dartboard 2018-19 Adopted State Budget

This version of SSC's Financial Projection Dartboard is based on the 2018-19 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

| <b>LCFF GRADESPAN FACTORS</b>      |            |            |            |             |
|------------------------------------|------------|------------|------------|-------------|
| <b>Entitlement Factors per ADA</b> | <b>K-3</b> | <b>4-6</b> | <b>7-8</b> | <b>9-12</b> |
| 2017-18 Base Grants                | \$7,193    | \$7,301    | \$7,518    | \$8,712     |
| COLA at 3.70%                      | \$266      | \$270      | \$278      | \$322       |
| 2018-19 Base Grants                | \$7,459    | \$7,571    | \$7,796    | \$9,034     |

| <b>Entitlement Factors per ADA</b> | <b>K-3</b> | <b>4-6</b> | <b>7-8</b> | <b>9-12</b> |
|------------------------------------|------------|------------|------------|-------------|
| 2018-19 Base Grants                | \$7,459    | \$7,571    | \$7,796    | \$9,034     |
| Grade Span Adjustment Factors      | 10.4%      | –          | –          | 2.6%        |
| Grade Span Adjustment Amounts      | \$776      | –          | –          | \$235       |
| 2018-19 Adjusted Base Grants       | \$8,235    | \$7,571    | \$7,796    | \$9,269     |
| Supplemental Grants (% Adj. Base)  | 20%        | 20%        | 20%        | 20%         |
| Concentration Grants               | 50%        | 50%        | 50%        | 50%         |
| Concentration Grant Threshold      | 55%        | 55%        | 55%        | 55%         |

| <b>LCFF FUNDING FACTORS</b>                  |                |                    |                |                |                |
|--|----------------|--------------------|----------------|----------------|----------------|
| <b>Factors</b>                               | <b>2017-18</b> | <b>2018-19</b>     | <b>2019-20</b> | <b>2020-21</b> | <b>2021-22</b> |
| SSC Gap Funding Percentage                   | 42.97%         | 100.00%            | –              | –              | –              |
| Department of Finance Gap Funding Percentage | 42.97%         | 100.00%            | –              | –              | –              |
| Gap Funding Percentage (as of May Revise)    | 43.97%         | 100.00%            | –              | –              | –              |
| COLA <sup>1</sup>                            | 1.56%          | 3.70% <sup>2</sup> | 2.57%          | 2.67%          | 3.42%          |

| <b>OTHER PLANNING FACTORS</b>                  |                      |                |                |                |                |                |
|--|----------------------|----------------|----------------|----------------|----------------|----------------|
| <b>Factors</b>                                 |                      | <b>2017-18</b> | <b>2018-19</b> | <b>2019-20</b> | <b>2020-21</b> | <b>2021-22</b> |
| COLA on state and local share <sup>3</sup>     |                      | 1.56%          | 2.71%          | 2.57%          | 2.67%          | 3.42%          |
| California CPI                                 |                      | 3.40%          | 3.66%          | 3.50%          | 3.23%          | 2.94%          |
| California Lottery                             | Unrestricted per ADA | \$153          | \$151          | \$151          | \$151          | \$151          |
|  | Restricted per ADA   | \$55           | \$53           | \$53           | \$53           | \$53           |
| Mandate Block Grant (District)                 | Grades K-8 per ADA   | \$30.34        | \$31.16        | \$31.96        | \$32.81        | \$33.93        |
|  | Grades 9-12 per ADA  | \$58.25        | \$59.83        | \$61.37        | \$63.01        | \$65.16        |
| Mandate Block Grant (Charter)                  | Grades K-8 per ADA   | \$15.90        | \$16.33        | \$16.75        | \$17.20        | \$17.79        |
|  | Grades 9-12 per ADA  | \$44.04        | \$45.23        | \$46.39        | \$47.63        | \$49.26        |
| One-Time Discretionary Funds per ADA           |                      | \$147          | \$184          | –              | –              | –              |
| Interest Rate for Ten-Year Treasuries          |                      | 2.58%          | 3.17%          | 3.38%          | 3.50%          | 3.40%          |
| CalPERS Employer Rate (projected) <sup>4</sup> |                      | 15.531%        | 18.062%        | 20.8%          | 23.5%          | 24.6%          |
| CalSTRS Employer Rate (statutory)              |                      | 14.43%         | 16.28%         | 18.13%         | 19.10%         | 18.60%         |

| <b>RESERVES</b>                  |                           |
|----------------------------------|---------------------------|
| <b>State Reserve Requirement</b> | <b>District ADA Range</b> |
| The greater of 5% or \$67,000    | 0 to 300                  |
| The greater of 4% or \$67,000    | 301 to 1,000              |
| 3%                               | 1,001 to 30,000           |
| 2%                               | 30,001 to 400,000         |
| 1%                               | 400,001 and higher        |

<sup>1</sup>Target for LCFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

<sup>2</sup>Includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$570 million for school districts and charter schools. County offices of education receive only the statutory COLA.

<sup>3</sup>Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant

<sup>4</sup>Rate is final for 2017-18 and 2018-19 fiscal years

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2018 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Chris Thomas Telephone: 707-778-4621  
Title: Chris Thomas E-mail: cthomas@petk12.org

**Criteria and Standards Review Summary**

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

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

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

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

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

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

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

FIRST INTERIM REPORT

BUDGET REVISION #1

|  | UNRESTRICTED                                |  |                              | Comments  |
|--|---|--|------------------------------|---|
|  | Adopted<br>Budget 18-19<br>6/21/2018<br>(A) | BUDGET<br>REVISION #1<br>12/11/2018<br>(B) | Variance<br>(B) - (A)<br>(C) |   |
|  | 7120  | 7228                                       | 108                          | Estimated P-2 per current enrollment                        |
| <b>BEGINNING FUND BALANCE:</b>               | \$10,434,819                                | \$10,434,819                               | \$0                          |   |
| <b>REVENUES</b>                              |   |  |                              |   |
| <b>Local Control Funding Formula (LCFF)</b>  |   |  |                              |   |
| 8011 State Aid                               | \$25,775,541                                | \$25,904,565                               | \$129,024                    | Update LCFF Calcs including<br>all internal charters        |
| 8012 Educaiton Protection Account            | \$7,374,811                                 | \$7,230,948                                | (\$143,863)                  |   |
| 8019 State Aid - Prior Year                  | \$0   | \$0  | \$0                          |   |
| 8021 Homeowners Exemptions                   | \$247,000                                   | \$245,720                                  | (\$1,280)                    |   |
| 8029 Other In-Lieu Taxes                     | \$0   | \$0  | \$0                          | Per Final J29B tax information<br>from the County of Sonoma |
| 8041 Secured                                 | \$29,475,000                                | \$31,222,193                               | \$1,747,193                  |   |
| 8042 Unsecured                               | \$1,115,000                                 | \$1,155,466                                | \$40,466                     |   |
| 8043 Prior Year Taxes                        | \$0   | \$0  | \$0                          |   |
| 8044 Supplemental                            | \$900,000                                   | \$902,000                                  | \$2,000                      |   |
| 8045 ERAF                                    | \$2,300,000                                 | \$2,294,507                                | (\$5,493)                    |   |
| 8046 SERAF                                   | \$0   | \$0  | \$0                          |   |
| 8047 Community Redevelopment Funds           | \$800,000                                   | \$274,000                                  | (\$526,000)                  | Per Final tax information SCOE                              |
| 8082 Other In-Lieu Taxes                     | \$0   | \$0  | \$0                          |   |
| 8091 All Other LCFF Transfers                | \$0   | \$0  | \$0                          |   |
| 8096 Transfers to Charter School-In Lieu Tax | (\$1,379,185)                               | (\$1,423,668)                              | (\$44,483)                   | Per final LCFF Calcs with Charters                          |
| 8097 Property Tax Transfers                  | \$0   | \$0  | \$0                          |   |
| Total LCFF                                   | \$66,608,167                                | \$67,805,731                               | \$1,197,564                  | Net change in LCFF  |
| <b>Federal Revenues</b>                      |   |  |                              |   |
| 8181 Spec Ed Entitlement (IDEA)              | \$0   | \$0  | \$0                          |   |
| 8182 Spec Ed Discretionary Grant             | \$0   | \$0  | \$0                          |   |
| 8290 All Other Federal Revenue               | \$0   | \$0  | \$0                          |   |
| Total Federal Revenues                       | \$0   | \$0  | \$0                          |   |
| <b>State Revenues</b>                        |   |  |                              |   |
| 8550 Mandated Cost Reimbursements            | \$1,553,890                                 | \$1,620,323                                | \$66,433                     | Increase to \$184 per ADA<br>PY Adjustments                 |
| 8560 Lottery (Non-Prop 20)                   | \$1,066,689                                 | \$1,067,689                                | \$1,000                      |   |
| 8590 All Other State Revenues                | \$23,000                                    | \$23,000                                   | \$0                          |   |
| Total State Revenues                         | \$2,643,579                                 | \$2,711,012                                | \$67,433                     |   |
| <b>Local Revenues</b>                        |   |  |                              |   |
| 8621 Parcel Tax                              | \$0   | \$0  | \$0                          |   |
| 8650 Leases and Rentals                      | \$150,000                                   | \$150,000                                  | \$0                          |   |
| 8660 Interest Earnings                       | \$253,500                                   | \$298,500                                  | \$45,000                     | Increase per current estimates-Interest rate Incr.          |
| 8675 Transportation Fees                     | \$0   | \$0  | \$0                          |   |
| 8677 Interagency Services Between LEAs       | \$400,548                                   | \$400,548                                  | \$0                          |   |
| 8689 All Other Fees & Contracts              | \$22,700                                    | \$22,700                                   | \$0                          |   |
| 8699 Other Local Revenues                    | \$332,647                                   | \$498,665                                  | \$166,018                    | Local Donations   |
| 8792 Transfer of Apportionment from COE      | \$0   | \$0  | \$0                          |   |
| Total Local Revenues                         | \$1,159,395                                 | \$1,370,413                                | \$211,018                    |   |
| <b>TOTAL REVENUES</b>                        | <b>\$70,411,141</b>                         | <b>\$71,887,156</b>                        | <b>\$1,476,015</b>           |   |
| <b>OTHER FINANCING SOURCES</b>               |   |  |                              |   |
| 8919 All Other Interfund Transfers In        | \$0   | \$0  | \$0                          |   |
| 8972 Proceeds from Capital Leases            | \$0   | \$0  | \$0                          |   |
| 8980 Contributions to Restricted Prgs        | (\$15,288,870)                              | (\$15,187,671)                             | \$101,199                    | Special Education Contribution                              |
| 8998 Section 12.4 Tsf of Restricted Pr       | \$0   | \$0  | \$0                          |   |
| Total Other Financing Sources                | (\$15,288,870)                              | (\$15,187,671)                             | \$101,199                    |   |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>    | <b>\$55,122,271</b>                         | <b>\$56,699,485</b>                        | <b>\$1,577,214</b>           |   |



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

FIRST INTERIM REPORT

BUDGET REVISION #1

EXPENDITURES

|   |   | UNRESTRICTED                                |  |                              | Comments   |
|---|---|---|--|------------------------------|--|
|   |   | Adopted<br>Budget 18-19<br>6/21/2018<br>(A) | BUDGET<br>REVISION #1<br>12/11/2018<br>(B) | Variance<br>(B) - (A)<br>(C) |  |
| <b>Certificated Salaries</b>              |   |   |  |                              |  |
| 1100                                      | Certificated Instructional              | \$22,322,638                                | \$22,560,205                               | \$237,567                    | Reconcile Pos Ctl. current staff/Add FTE growth    |
| 1200                                      | Certificated Support                    | \$1,375,618                                 | \$1,386,209                                | \$10,591                     | Reconcile Pos Control current staffing             |
| 1300                                      | Administrative                          | \$3,074,586                                 | \$3,096,196                                | \$21,610                     | Reconcile Pos Control current staffing             |
| 1900                                      | Other Certificated                      | \$131,644                                   | \$136,564                                  | \$4,920                      | Reconcile Pos Control current staffing             |
| Total Certificated Salaries               |   | \$26,904,486                                | \$27,179,174                               | \$274,688                    |  |
| <b>Classified Salaries</b>                |   |   |  |                              |  |
| 2100                                      | Instructional Assist                    | \$169,462                                   | \$189,701                                  | \$20,239                     | Reconcile Pos Control current staffing             |
| 2200                                      | Classified Support                      | \$2,593,252                                 | \$2,707,586                                | \$114,334                    | Reconcile Pos Control current staffing             |
| 2300                                      | Administrative                          | \$652,552                                   | \$657,204                                  | \$4,652                      | Reconcile Pos Control current staffing             |
| 2400                                      | Clerical Salaries                       | \$2,951,521                                 | \$2,951,780                                | \$259                        | Reconcile Pos Control current staffing             |
| 2900                                      | Other Classified                        | \$1,174,994                                 | \$1,190,443                                | \$15,449                     | Reconcile Pos Control current staffing             |
| Total Classified Salaries                 |   | \$7,541,781                                 | \$7,696,714                                | \$154,933                    |  |
| <b>Employee Benefits</b>                  |   |   |  |                              |  |
| 3100                                      | STRS                                    | \$4,283,559                                 | \$4,356,863                                | \$73,304                     | Update for staffing above                          |
| 3200                                      | PERS                                    | \$1,334,575                                 | \$1,320,910                                | (\$13,665)                   | Update for staffing above                          |
| 3300                                      | OASDI/Medicare                          | \$937,135                                   | \$942,008                                  | \$4,873                      | Update for staffing above                          |
| 3400                                      | Health & Welfare                        | \$7,013,367                                 | \$6,900,453                                | (\$112,914)                  | Adjust for current staffing & Open Positions       |
| 3500                                      | State Unemployment Ins                  | \$16,385                                    | \$16,118                                   | (\$267)                      | Update for staffing above                          |
| 3600                                      | Workers Comp                            | \$787,365                                   | \$793,907                                  | \$6,542                      | Update for staffing above                          |
| 3700                                      | Retiree Benefits                        | \$0   | \$16,420                                   | \$16,420                     | Update for Former Retirees                         |
| 3900                                      | Cash In Lieu/Other                      | \$27,375                                    | \$28,088                                   | \$713                        | Update for staffing above                          |
| Total Employee Benefits                   |   | \$14,399,761                                | \$14,374,767                               | (\$24,994)                   |  |
| <b>Materials &amp; Supplies</b>           |   |   |  |                              |  |
| 4100                                      | Approved Textbooks & Core Curr          | \$513,534                                   | \$450,333                                  | (\$63,201)                   | Transfer textbooks to Resource 6300                |
| 4200                                      | Books & Reference Materials             | \$21,998                                    | \$31,190                                   | \$9,192                      | Local Site Donation/Dept carryover                 |
| 4300                                      | Materials & Supplies                    | \$1,183,602                                 | \$1,620,767                                | \$437,165                    | Local Site Donation/Dept carryover                 |
| 4400                                      | Non-Capital Furniture & Equip           | \$95,939                                    | \$166,346                                  | \$70,407                     | Classroom Furniture & Non-Capital Copiers          |
| Total Materials & Supplies                |   | \$1,815,073                                 | \$2,268,636                                | \$453,563                    |  |
| <b>Services &amp; Other Operating Exp</b> |   |   |  |                              |  |
| 5100                                      | Sub-Agreements over \$25K               | \$825,000                                   | \$820,000                                  | (\$5,000)                    | Est. First Student Spec Ed Transportation Contract |
| 5200                                      | Travel & Conferences (Mileage)          | \$116,608                                   | \$135,221                                  | \$18,613                     | Site/Department Carryover                          |
| 5300                                      | Dues & Memberships                      | \$34,789                                    | \$31,178                                   | (\$3,611)                    | Site/Department Carryover                          |
| 5400                                      | Insurance                               | \$554,400                                   | \$553,633                                  | (\$767)                      | Per current estimates                              |
| 5500                                      | Utilities                               | \$1,239,496                                 | \$1,239,796                                | \$300                        | Per current estimates                              |
| 5600                                      | Rentals, Leases & Repairs               | \$388,527                                   | \$381,986                                  | (\$6,541)                    | Per current estimates                              |
| 5700                                      | Direct Cost Transfers                   | \$232,030                                   | \$181,538                                  | (\$50,492)                   | Direct charges/Field Trips                         |
| 5800                                      | Professional Consulting/Other Operating | \$85,009                                    | \$126,716                                  | \$41,707                     | Local Site donations/budgets                       |
| 5802-5809                                 | Special Education Contracts             | \$0   | \$0  | \$0                          |  |
| 5810                                      | Non-Public Schools (NPS)                | \$0   | \$0  | \$0                          |  |
| 5811                                      | Non-Public Agency (NPA)                 | \$0   | \$0  | \$0                          |  |
| 5813                                      | Non-Capital A/E Fees                    | \$0   | \$0  | \$0                          |  |
| 5817/8                                    | SCOE CONTRACTS                          | \$90,000                                    | \$90,000                                   | \$0                          |  |
| 5821                                      | Audit Costs                             | \$56,000                                    | \$56,000                                   | \$0                          |  |
| 5822                                      | Election Costs                          | \$150,000                                   | \$150,000                                  | \$0                          |  |
| 5823                                      | Legal Fees                              | \$117,000                                   | \$118,800                                  | \$1,800                      | Per current estimates                              |
| 5825                                      | Advertisement costs                     | \$14,005                                    | \$19,305                                   | \$5,300                      | Per current estimates                              |
| 5830                                      | Professional Consulting Services        | \$15,750                                    | \$41,150                                   | \$25,400                     | Tech Support/Admin Mentor Fees                     |
| 5839                                      | Other Fees                              | \$26,350                                    | \$87,320                                   | \$60,970                     | Est. BTSA and WASC Fees                            |
| 5840                                      | Computer Tech Related Services          | \$6,551                                     | \$6,551                                    | \$0                          |  |
| 5845                                      | Field Trips                             | \$6,284                                     | \$100,247                                  | \$93,963                     | Local Site donations/budgets                       |
| 5849                                      | Other Contract Services                 | \$388,793                                   | \$374,507                                  | (\$14,286)                   | Adjust for current Est.                            |
| 5850                                      | Other Operating Expenditures            | \$199,078                                   | \$196,778                                  | (\$2,300)                    | Gateway to College Contract                        |
| 5860-65                                   | Other Employment Costs                  | \$22,240                                    | \$22,090                                   | (\$150)                      | Per current estimates                              |

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

FIRST INTERIM REPORT

|  |   | UNRESTRICTED                                |  |                              | Comments                      |
|--|---|---|--|------------------------------|-------------------------------|
|  |   | Adopted<br>Budget 18-19<br>6/21/2018<br>(A) | BUDGET<br>REVISION #1<br>12/11/2018<br>(B) | Variance<br>(B) - (A)<br>(C) |                               |
| <b>EXPENDITURES</b>                        |   |   |  |                              |                               |
| 5870                                       | Damages, Claims, Losses                 | \$0   | \$0  | \$0                          |                               |
| 5880                                       | Other Administrative Charges            | \$270                                       | \$220                                      | (\$50)                       | Per current estimates         |
| 5900                                       | Communications/Telephone                | \$164,721                                   | \$164,646                                  | (\$75)                       | Per current estimates         |
|  | Total Services and Other Operating Exp. | \$4,732,901                                 | \$4,897,682                                | \$164,781                    |                               |
| <b>Capital Outlay</b>                      |   |   |  |                              |                               |
| 6100                                       | Land Improvements                       | \$0   | \$0  | \$0                          |                               |
| 6200                                       | Building Improvements                   | \$0   | \$0  | \$0                          |                               |
| 6400                                       | Capital Equipment                       | \$5,520                                     | \$5,520                                    | \$0                          |                               |
| 6500                                       | Capital Equipment Replace               | \$50,000                                    | \$50,278                                   | \$278                        | Copier Replacement            |
|  | Total Capital Outlay                    | \$55,520                                    | \$55,798                                   | \$278                        |                               |
| <b>Indirect/Direct Cost</b>                |   |   |  |                              |                               |
| 7141                                       | Other Tuition, ExCost/PmtDist           | \$0   | \$0  | \$0                          |                               |
| 7142                                       | Other Tuition-Excess Cost to COE        | \$0   | \$0  | \$0                          |                               |
| 7211                                       | Tsf of Pass-thru Revenues Charters      | \$0   | \$0  | \$0                          |                               |
| 7310                                       | Indirect Cost GF                        | (\$642,003)                                 | (\$701,558)                                | (\$59,555)                   | Indirect rate @ 6.29%         |
| 7350                                       | Indirect Cost - InterFund               | (\$216,188)                                 | (\$216,188)                                | \$0                          | Indirect rate FD 11/13        |
| 7370                                       | Direct Support Cost Inter Fund          | \$0   | \$0  | \$0                          |                               |
|  | Total Indirect                          | (\$858,191)                                 | (\$917,746)                                | (\$59,555)                   |                               |
| <b>TOTAL EXPENDITURES</b>                  |   | \$54,591,331                                | \$55,555,025                               | \$963,694                    |                               |
| <b>OTHER FINANCING USES</b>                |   |   |  |                              |                               |
| 7438                                       | Debt Service - Principal                | \$0   | \$0  | \$0                          |                               |
| 7439                                       | Debt Service - Interest                 | \$0   | \$0  | \$0                          |                               |
| 7615                                       | Transfer to Def Maintenance             | \$0   | \$0  | \$0                          |                               |
| 7619                                       | All Other Inter-Fd Transfers            | \$97,597                                    | \$97,597                                   | \$0                          | Transfer to Cafeteria Fund 13 |
|  | Total Financing Uses:                   | \$97,597                                    | \$97,597                                   | \$0                          |                               |
| <b>TOTAL EXPENDITURES &amp; OTHER USES</b> |   | \$54,688,928                                | \$55,652,622                               | \$963,694                    |                               |
| <b>EXCESS OF REVENUES OVER EXPENSE</b>     |   | \$433,343                                   | \$1,046,863                                | \$613,520                    |                               |
| <b>COMPONENTS OF END FUND BALANCE</b>      |   |   |  |                              |                               |
| <b>NON-SPENDABLE:</b>                      |   |   |  |                              |                               |
|  | Revolving Cash                          | \$27,200                                    | \$27,200                                   | \$0                          |                               |
|  | Stores Inventory                        | \$0   | \$0  | \$0                          |                               |
|  | Prepaid Expenditures                    | \$0   | \$0  | \$0                          |                               |
| <b>RESTRICTED</b>                          |   |   |  |                              |                               |
| <b>COMMITTED</b>                           |   |   |  |                              |                               |
| <b>ASSIGNED</b>                            |   |   |  |                              |                               |
|  | Board Designated:                       |   |  |                              |                               |
|  | 2% REU                                  | \$1,627,015                                 | \$1,856,263                                | \$229,248                    |                               |
|  | One-time Pension Contingency            | \$1,295,000                                 | \$1,295,000                                | \$0                          |                               |
|  | South County Consortium SOCC            | \$896,189                                   | \$809,152                                  | (\$87,037)                   | Reduce for RRM Contrib.       |
|  | Local Site Donations                    | \$0   | \$0  | \$0                          |                               |
|  | Curriculum Adoptions                    | \$700,000                                   | \$700,000                                  | \$0                          |                               |
| <b>UNASSIGNED</b>                          |   |   |  |                              |                               |
|  | Reserve for Economic Uncertainties      | \$2,440,523                                 | \$2,784,394                                | \$343,871                    | 3% Reserve                    |
|  | Available                               | \$3,882,235                                 | \$4,009,673                                | \$127,438                    |                               |
| <b>TOTAL ENDING FUND BALANCE:</b>          |   | \$10,868,162                                | \$11,481,682                               | \$613,520                    | \$1 variance due to rounding  |

Note: \$1 variances due to rounding.



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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

FIRST INTERIM REPORT

|  | RESTRICTED                                  |  |                              | Comments                                    |
|--|---|--|------------------------------|---|
|  | Adopted<br>Budget 18-19<br>6/21/2018<br>(A) | BUDGET<br>REVISION #1<br>12/11/2018<br>(B) | Variance<br>(B) - (A)<br>(C) |   |
|  | 7120  | 7228                                       | 108                          |   |
| <b>BEGINNING FUND BALANCE:</b>               | \$4,913,125                                 | \$4,913,125                                | \$0                          |   |
| <b>REVENUES</b>                              |   |  |                              |   |
| <b>Local Control Funding Formula (LCFF)</b>  |   |  |                              |   |
| 8011 State Aid                               | \$0   | \$0  | \$0                          |   |
| 8012 Education Protection Account            | \$0   | \$0  | \$0                          |   |
| 8019 State Aid - Prior Year                  | \$0   | \$0  | \$0                          |   |
| 8021 Homeowners Exemptions                   | \$0   | \$0  | \$0                          |   |
| 8029 Other In-Lieu Taxes                     | \$0   | \$0  | \$0                          |   |
| 8041 Secured                                 | \$0   | \$0  | \$0                          |   |
| 8042 Unsecured                               | \$0   | \$0  | \$0                          |   |
| 8043 Prior Year Taxes                        | \$0   | \$0  | \$0                          |   |
| 8044 Supplemental                            | \$0   | \$0  | \$0                          |   |
| 8045 ERAF                                    | \$0   | \$0  | \$0                          |   |
| 8046 SERAF                                   | \$0   | \$0  | \$0                          |   |
| 8047 Community Redevelopment Funds           | \$0   | \$0  | \$0                          |   |
| 8082 Other In-Lieu Taxes                     | \$0   | \$0  | \$0                          |   |
| 8091 All Other LCFF Transfers                | \$0   | \$0  | \$0                          |   |
| 8096 Transfers to Charter School-In Lieu Tax | \$0   | \$0  | \$0                          |   |
| 8097 Property Tax Transfers                  | \$712,677                                   | \$712,677                                  | \$0                          |   |
| Total LCFF                                   | \$712,677                                   | \$712,677                                  | \$0                          |   |
| <b>Federal Revenues</b>                      |   |  |                              |   |
| 8181 Spec Ed Entitlement (IDEA)              | \$1,556,555                                 | \$1,556,555                                | \$0                          |   |
| 8182 Spec Ed Discretionary Grant             | \$1,010,377                                 | \$1,093,920                                | \$83,543                     | SOCC Preschool Grant Funds per current est. |
| 8290 All Other Federal Revenue               | \$891,764                                   | \$981,988                                  | \$90,224                     | Deferred Revenue/Prior Year Carryover       |
| Total Federal Revenues                       | \$3,458,696                                 | \$3,632,463                                | \$173,767                    |   |
| <b>State Revenues</b>                        |   |  |                              |   |
| 8550 Mandated Cost Reimbursements            | \$0   | \$0  | \$0                          |   |
| 8560 Lottery (Prop 20)                       | \$340,500                                   | \$350,500                                  | \$10,000                     | Prior Year adjustments                      |
| 8590 All Other State Revenues                | \$3,962,754                                 | \$4,987,616                                | \$1,024,862                  | PY Def. Rev.; DOJ Grant; CTE Carryover      |
| Total State Revenues                         | \$4,303,254                                 | \$5,338,116                                | \$1,034,862                  |   |
| <b>Local Revenues</b>                        |   |  |                              |   |
| 8621 Parcel Tax                              | \$1,940,000                                 | \$1,940,000                                | \$0                          |   |
| 8625 Community Redevelopment Funds           | \$0   | \$0  | \$0                          |   |
| 8660 Interest Earnings                       | \$0   | \$0  | \$0                          |   |
| 8675 Transportation Fees                     | \$0   | \$0  | \$0                          |   |
| 8677 Interagency Services Between LEAs       | \$1,251,331                                 | \$1,251,331                                | \$0                          |   |
| 8689 All Other Fees & Contracts              | \$520,000                                   | \$560,000                                  | \$40,000                     | Increase Fuel Fees                          |
| 8699 Other Local Revenues                    | \$406,056                                   | \$762,803                                  | \$356,747                    | Donations/Athletics/CTE Grts/Found Grts     |
| 8792 Transfer of Apportionment from COE      | \$2,990,800                                 | \$2,990,800                                | \$0                          |   |
| Total Local Revenues                         | \$7,108,187                                 | \$7,504,934                                | \$396,747                    |   |
| <b>TOTAL REVENUES</b>                        | \$15,582,814                                | \$17,188,190                               | \$1,605,376                  |   |
| <b>OTHER FINANCING SOURCES</b>               |   |  |                              |   |
| 8919 All Other Interfund Transfers In        | \$0   | \$0  | \$0                          |   |
| 8972 Proceeds from Capital Leases            | \$0   | \$0  | \$0                          |   |
| 8980 Contributions to Restricted Prgs        | \$15,288,870                                | \$15,187,671                               | (\$101,199)                  | Special Education                           |
| 8998 Section 12.4 Tsf of Restricted Pr       | \$0   | \$0  | \$0                          |   |
| Total Other Financing Sources                | \$15,288,870                                | \$15,187,671                               | (\$101,199)                  |   |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>    | \$30,871,684                                | \$32,375,861                               | \$1,504,177                  |   |

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

FIRST INTERIM REPORT

EXPENDITURES

|   |                                     | RESTRICTED                                  |  |                              | Comments                                     |
|---|-------------------------------------|---|--|------------------------------|--|
|   |                                     | Adopted<br>Budget 18-19<br>6/21/2018<br>(A) | BUDGET<br>REVISION #1<br>12/11/2018<br>(B) | Variance<br>(B) - (A)<br>(C) |  |
| <b>Certificated Salaries</b>              |                                     |   |  |                              |  |
| 1100                                      | Certificated Instructional          | \$6,874,928                                 | \$6,800,158                                | (\$74,770)                   | Reconcile Pos Control current staffing       |
| 1200                                      | Certificated Support                | \$1,153,397                                 | \$1,172,117                                | \$18,720                     | Reconcile Pos Control current staffing       |
| 1300                                      | Administrative                      | \$587,518                                   | \$587,872                                  | \$354                        | Reconcile Positions Control current staffing |
| 1900                                      | Other Certificated                  | \$0   | \$7,000                                    | \$7,000                      | Reconcile Positions Control current staffing |
| Total Certificated Salaries               |                                     | \$8,615,843                                 | \$8,567,147                                | (\$48,696)                   |  |
| <b>Classified Salaries</b>                |                                     |   |  |                              |  |
| 2100                                      | Instructional Assist                | \$2,573,949                                 | \$2,564,813                                | (\$9,136)                    | Reconcile Positions Control current staffing |
| 2200                                      | Classified Support                  | \$1,348,914                                 | \$1,300,956                                | (\$47,958)                   | Reconcile Positions Control current staffing |
| 2300                                      | Administrative                      | \$244,133                                   | \$244,133                                  | \$0                          |  |
| 2400                                      | Clerical Salaries                   | \$347,714                                   | \$301,662                                  | (\$46,052)                   | Reconcile Positions Control current staffing |
| 2900                                      | Other Classified                    | \$318,154                                   | \$511,244                                  | \$193,090                    | DOJ Grant/Athletics/PTAs/Spec Ed             |
| Total Classified Salaries                 |                                     | \$4,832,864                                 | \$4,922,808                                | \$89,944                     |  |
| <b>Employee Benefits</b>                  |                                     |   |  |                              |  |
| 3100                                      | STRS                                | \$4,184,647                                 | \$4,186,954                                | \$2,307                      | Update for staffing above                    |
| 3200                                      | PERS                                | \$848,360                                   | \$847,987                                  | (\$373)                      | Update for staffing above                    |
| 3300                                      | OASDI/Medicare                      | \$468,602                                   | \$475,715                                  | \$7,113                      | Update for staffing above                    |
| 3400                                      | Health & Welfare                    | \$3,074,201                                 | \$2,881,016                                | (\$193,185)                  | Reconcile Pos Ctl & Open Positions           |
| 3500                                      | State Unemployment Ins              | \$6,821                                     | \$6,505                                    | (\$316)                      | Update for staffing above                    |
| 3600                                      | Workers Comp                        | \$306,574                                   | \$310,342                                  | \$3,768                      | Update for staffing above                    |
| 3700                                      | Retiree Benefits                    | \$0   | \$0  | \$0                          |  |
| 3900                                      | Cash In Lieu/Other                  | \$6,809                                     | \$6,873                                    | \$64                         | Update for staffing above                    |
| Total Employee Benefits                   |                                     | \$8,896,014                                 | \$8,715,392                                | (\$180,622)                  |  |
| <b>Materials &amp; Supplies</b>           |                                     |   |  |                              |  |
| 4100                                      | Approved Textbooks & Core Curr      | \$332,650                                   | \$511,874                                  | \$179,224                    | Prop 20 Lottery Carryover>Textbooks          |
| 4200                                      | Books & Reference Materials         | \$58,331                                    | \$80,943                                   | \$22,612                     | Per current estimates                        |
| 4300                                      | Materials & Supplies                | \$1,185,493                                 | \$5,495,563                                | \$4,310,070                  | State/Federal/Parcel Tax carryover & DOJ     |
| 4400                                      | Non-Capital Furniture & Equip       | \$385,037                                   | \$803,627                                  | \$418,590                    | DOJ/CTE/I-Pad/Comp Replace/RRM Equipment     |
| Total Materials & Supplies                |                                     | \$1,961,511                                 | \$6,892,007                                | \$4,930,496                  |  |
| <b>Services &amp; Other Operating Exp</b> |                                     |   |  |                              |  |
| 5100                                      | Sub-Agreements over \$25K           | \$1,361,959                                 | \$1,170,203                                | (\$191,756)                  | Special Education contracts over \$25K       |
| 5200                                      | Travel & Conferences (Mileage)      | \$93,523                                    | \$113,425                                  | \$19,902                     | Grants and Donations                         |
| 5300                                      | Dues & Memberships                  | \$2,441                                     | \$14,356                                   | \$11,915                     | Per current estimates                        |
| 5400                                      | Insurance                           | \$0   | \$0  | \$0                          |  |
| 5500                                      | Utilities                           | \$21,100                                    | \$22,300                                   | \$1,200                      | Per current estimates                        |
| 5600                                      | Rentals, Leases & Repairs           | \$119,525                                   | \$322,868                                  | \$203,343                    | Building Repairs (RRM) & Athletics           |
| 5700                                      | Direct Cost Transfers               | (\$238,750)                                 | (\$188,762)                                | \$49,988                     | Chargeback of Fuel/Mechanics                 |
| 5800                                      | Professional Consulting/Other Opera | \$60,453                                    | \$151,759                                  | \$91,306                     | Athletics/RRM                                |
| 5802-5809                                 | Special Education Contracts         | \$2,888,880                                 | \$2,862,880                                | (\$26,000)                   | Special Education contracts up to \$25K      |
| 5810                                      | Non-Public Schools (NPS)            | \$575,000                                   | \$1,189,200                                | \$614,200                    | Transfer NPS contracts over \$25K>5100       |
| 5811                                      | Non-Public Agency (NPA)             | \$741,500                                   | \$277,500                                  | (\$464,000)                  | Transfer NPA contracts over \$25K>5101       |
| 5813                                      | Non-Capital A/E Fees                | \$0   | \$5,000                                    | \$5,000                      | A/E fees for various non-capital project     |
| 5817/8                                    | SCOE CONTRACTS                      | \$0   | \$0  | \$0                          |  |
| 5821                                      | Audit Costs                         | \$0   | \$0  | \$0                          |  |
| 5822                                      | Election Costs                      | \$0   | \$0  | \$0                          |  |
| 5823                                      | Legal Fees                          | \$35,500                                    | \$35,000                                   | (\$500)                      | Per current estimates                        |
| 5825                                      | Advertisement costs                 | \$425                                       | \$425                                      | \$0                          |  |
| 5830                                      | Professional Consulting Services    | \$10,000                                    | \$49,200                                   | \$39,200                     | Health Benefit Committee Consultants-Alliant |
| 5839                                      | Other Fees                          | \$39,750                                    | \$42,122                                   | \$2,372                      | Per current estimates                        |
| 5840                                      | Computer Tech Related Services      | \$0   | \$0  | \$0                          |  |
| 5845                                      | Field Trips                         | \$0   | \$30,749                                   | \$30,749                     | Local Site Donations                         |
| 5849                                      | Other Contract Services             | \$549,900                                   | \$952,765                                  | \$402,865                    | DOJ Grant (SROs)/CTE/RRM contracts           |
| 5850                                      | Other Operating Expenditures        | \$0   | \$83,625                                   | \$83,625                     | DOJ Grant                                    |
| 5860-65                                   | Other Employment Costs              | \$0   | \$0  | \$0                          |  |



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2018-19

FIRST INTERIM REPORT

EXPENDITURES (continued)

|  |                                    | RESTRICTED                                  |  |                              | Comments                               |
|--|------------------------------------|---|--|------------------------------|--|
|  |                                    | Adopted<br>Budget 18-19<br>6/21/2018<br>(A) | BUDGET<br>REVISION #1<br>12/11/2018<br>(B) | Variance<br>(B) - (A)<br>(C) |  |
| 5870                                       | Damages, Claims, Losses            | \$0   | \$0  | \$0                          |  |
| 5880                                       | Other Administrative Charges       | \$1,500                                     | \$1,500                                    | \$0                          |  |
| 5900                                       | Communications/Telephone           | \$12,716                                    | \$12,748                                   | \$32                         | Per current estimates                  |
| Total Services and Other Operating         |                                    | \$6,275,422                                 | \$7,148,863                                | \$873,441                    |  |
| <b>Capital Outlay</b>                      |                                    |   |  |                              |  |
| 6100                                       | Land Improvements                  | \$0   | \$0  | \$0                          |  |
| 6200                                       | Building Improvements              | \$0   | \$0  | \$0                          |  |
| 6400                                       | Capital Equipment                  | \$93,027                                    | \$142,734                                  | \$49,707                     | CTE Grant Vehicle and Equipment        |
| 6500                                       | Capital Equipment Replace          | \$0   | \$0  | \$0                          |  |
| Total Capital Outlay                       |                                    | \$93,027                                    | \$142,734                                  | \$49,707                     |  |
| <b>Indirect/Direct Cost</b>                |                                    |   |  |                              |  |
| 7141                                       | Other Tuition, ExCost/PmtDist      | \$0   | \$0  | \$0                          |  |
| 7142                                       | Other Tuition-Excess Cost to COE   | \$70,000                                    | \$70,000                                   | \$0                          |  |
| 7211                                       | Tsf of Pass-thru Rev Charter       | \$0   | \$0  | \$0                          |  |
| 7310                                       | Indirect Cost GF                   | \$642,003                                   | \$701,558                                  | \$59,555                     | I/C @ 6.29% on grants and entitlements |
| 7350                                       | Indirect Cost - InterFund          | \$0   | \$0  | \$0                          |  |
| 7370                                       | Direct Support Cost Inter Fund     | \$0   | \$0  | \$0                          |  |
| Total Indirect                             |                                    | \$712,003                                   | \$771,558                                  | \$59,555                     |  |
| <b>TOTAL EXPENDITURES</b>                  |                                    | \$31,386,684                                | \$37,160,509                               | \$5,773,825                  |  |
| <b>OTHER FINANCING USES</b>                |                                    |   |  |                              |  |
| 7438                                       | Debt Service - Interest            | \$0   | \$0  | \$0                          |  |
| 7439                                       | Debt Service - Principle           | \$0   | \$0  | \$0                          |  |
| 7615                                       | Transfer to Def Maintenance        | \$0   | \$0  | \$0                          |  |
| 7619                                       | All Other Inter-Fd Transfers       | \$0   | \$0  | \$0                          |  |
| Total Financing Uses:                      |                                    | \$0   | \$0  | \$0                          |  |
| <b>TOTAL EXPENDITURES &amp; OTHER USES</b> |                                    | \$31,386,684                                | \$37,160,509                               | \$5,773,825                  |  |
| <b>EXCESS OF REVENUES OVER EXPENSE</b>     |                                    | <b>(\$515,000)</b>                          | <b>(\$4,784,648)</b>                       | <b>(\$4,269,648)</b>         |  |
| <b>COMPONENTS OF END FUND BALANCE</b>      |                                    |   |  |                              |  |
| <b>NON-SPENDABLE:</b>                      |                                    |   |  |                              |  |
|  | Revolving Cash                     | \$0   | \$0  | \$0                          |  |
|  | Stores Inventory                   | \$0   | \$0  | \$0                          |  |
|  | Prepaid Expenditures               | \$0   | \$0  | \$0                          |  |
| <b>RESTRICTED</b>                          |                                    | \$4,398,125                                 | \$128,477                                  | <b>(\$4,269,648)</b>         | SOCC Accounts                          |
| <b>COMMITTED</b>                           |                                    | \$0   | \$0  | \$0                          |  |
| <b>ASSIGNED</b>                            |                                    |   |  |                              |  |
| Board Designated:                          |                                    |   |  |                              |  |
|  | 2% REU                             | \$0   | \$0  | \$0                          |  |
|  | One-time Mandated Costs            | \$0   | \$0  | \$0                          |  |
|  | South County Consortium SOCC       | \$0   | \$0  | \$0                          |  |
|  | Local Site Donations               | \$0   | \$0  | \$0                          |  |
|  | Curriculum Adoptions               | \$0   | \$0  | \$0                          |  |
| <b>UNASSIGNED</b>                          |                                    |   |  |                              |  |
|  | Reserve for Economic Uncertainties | \$0   | \$0  | \$0                          |  |
|  | Available                          | \$0   | \$0  | \$0                          |  |
| <b>TOTAL ENDING FUND BALANCE:</b>          |                                    | <b>\$4,398,125</b>                          | <b>\$128,477</b>                           | <b>(\$4,269,648)</b>         |  |

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

FIRST INTERIM REPORT

|  | UNRESTRICTED/RESTRICTED                     |  |                              | Comments   |
|--|---|--|------------------------------|--|
|  | Adopted<br>Budget 18-19<br>6/21/2018<br>(A) | BUDGET<br>REVISION #1<br>12/11/2018<br>(B) | Variance<br>(B) - (A)<br>(C) |  |
| Average Daily Attendance (ADA)               | 7120  | 7228                                       | 108                          | Including SCOE ADA                                       |
| <b>BEGINNING FUND BALANCE:</b>               | \$15,347,944                                | \$15,347,944                               | \$0                          |  |
| <b>REVENUES</b>                              |   |  |                              |  |
| <b>Local Control Funding Formula (LCFF)</b>  |   |  |                              |  |
| 8011 State Aid                               | \$25,775,541                                | \$25,904,565                               | \$129,024                    | Update LCFF Calcs including all internal charters        |
| 8012 Education Protection Account            | \$7,374,811                                 | \$7,230,948                                | (\$143,863)                  |  |
| 8019 State Aid - Prior Year                  | \$0   | \$0  | \$0                          |  |
| 8021 Homeowners Exemptions                   | \$247,000                                   | \$245,720                                  | (\$1,280)                    |  |
| 8029 Other In-Lieu Taxes                     | \$0   | \$0  | \$0                          |  |
| 8041 Secured                                 | \$29,475,000                                | \$31,222,193                               | \$1,747,193                  | Per Final J29B tax information from the County of Sonoma |
| 8042 Unsecured                               | \$1,115,000                                 | \$1,155,466                                | \$40,466                     |  |
| 8043 Prior Year Taxes                        | \$0   | \$0  | \$0                          |  |
| 8044 Supplemental                            | \$900,000                                   | \$902,000                                  | \$2,000                      |  |
| 8045 ERAF                                    | \$2,300,000                                 | \$2,294,507                                | (\$5,493)                    |  |
| 8046 SERAF                                   | \$0   | \$0  | \$0                          |  |
| 8047 Community Redevelopment Funds           | \$800,000                                   | \$274,000                                  | (\$526,000)                  | Per Final J29B tax information                           |
| 8082 Other In-Lieu Taxes                     | \$0   | \$0  | \$0                          |  |
| 8091 All Other LCFF Transfers                | \$0   | \$0  | \$0                          |  |
| 8096 Transfers to Charter School-In Lieu Tax | (\$1,379,185)                               | (\$1,423,668)                              | (\$44,483)                   | Per final LCFF Charter Calcs                             |
| 8097 Property Tax Transfers                  | \$712,677                                   | \$712,677                                  | \$0                          |  |
| Total LCFF:                                  | \$67,320,844                                | \$68,518,408                               | \$1,197,564                  |  |
| <b>Federal Revenues</b>                      |   |  |                              |  |
| 8181 Spec Ed Entitlement (IDEA)              | \$1,556,555                                 | \$1,556,555                                | \$0                          |  |
| 8182 Spec Ed Discretionary Grant             | \$1,010,377                                 | \$1,093,920                                | \$83,543                     |  |
| 8290 All Other Federal Revenue               | \$891,764                                   | \$981,988                                  | \$90,224                     |  |
| Total Federal Revenues                       | \$3,458,696                                 | \$3,632,463                                | \$173,767                    |  |
| <b>State Revenues</b>                        |   |  |                              |  |
| 8550 Mandated Cost Reimbursements            | \$1,553,890                                 | \$1,620,323                                | \$66,433                     |  |
| 8560 Lottery (Non-Prop 20)                   | \$1,407,189                                 | \$1,418,189                                | \$11,000                     |  |
| 8590 All Other State Revenues                | \$3,985,754                                 | \$5,010,616                                | \$1,024,862                  |  |
| Total State Revenues                         | \$6,946,833                                 | \$8,049,128                                | \$1,102,295                  |  |
| <b>Local Revenues</b>                        |   |  |                              |  |
| 8621 Parcel Tax                              | \$1,940,000                                 | \$1,940,000                                | \$0                          |  |
| 8650 Leases and Rentals                      | \$150,000                                   | \$150,000                                  | \$0                          |  |
| 8660 Interest Earnings                       | \$253,500                                   | \$298,500                                  | \$45,000                     |  |
| 8675 Transportation Fees                     |   |  |                              |  |
| 8677 Interagency Services Between LEAs       | \$1,651,879                                 | \$1,651,879                                | \$0                          |  |
| 8689 All Other Fees & Contracts              | \$542,700                                   | \$582,700                                  | \$40,000                     |  |
| 8699 Other Local Revenues                    | \$738,703                                   | \$1,261,468                                | \$522,765                    |  |
| 8792 Transfer of Apportionment from COE      | \$2,990,800                                 | \$2,990,800                                | \$0                          |  |
| Total Local Revenues                         | \$8,267,582                                 | \$8,875,347                                | \$607,765                    |  |
| <b>TOTAL REVENUES</b>                        | \$85,993,955                                | \$89,075,346                               | \$3,081,391                  |  |
| <b>OTHER FINANCING SOURCES</b>               |   |  |                              |  |
| 8919 All Other Interfund Transfers In        | \$0   | \$0  | \$0                          |  |
| 8972 Proceeds from Capital Leases            | \$0   | \$0  | \$0                          |  |
| 8980 Contributions to Restricted Prgs        | \$0   | \$0  | \$0                          |  |
| 8998 Section 12.4 Tsf of Restricted Pr       | \$0   | \$0  | \$0                          |  |
| Total Other Financing Sources                | \$0   | \$0  | \$0                          |  |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>    | \$85,993,955                                | \$89,075,346                               | \$3,081,391                  |  |



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

FIRST INTERIM REPORT

EXPENDITURES

|   |                                       | UNRESTRICTED/RESTRICTED                     |  |                              | Comments |
|---|---------------------------------------|---|--|------------------------------|----------|
|   |                                       | Adopted<br>Budget 18-19<br>6/21/2018<br>(A) | BUDGET<br>REVISION #1<br>12/11/2018<br>(B) | Variance<br>(B) - (A)<br>(C) |          |
| <b>Certificated Salaries</b>              |                                       |   |  |                              |          |
| 1100                                      | Certificated Instructional            | \$29,197,566                                | \$29,360,363                               | \$162,797                    |          |
| 1200                                      | Certificated Support                  | \$2,529,015                                 | \$2,558,326                                | \$29,311                     |          |
| 1300                                      | Administrative                        | \$3,662,104                                 | \$3,684,068                                | \$21,964                     |          |
| 1900                                      | Other Certificated                    | \$131,644                                   | \$143,564                                  | \$11,920                     |          |
| Total Certificated Salaries               |                                       | \$35,520,329                                | \$35,746,321                               | \$225,992                    |          |
| <b>Classified Salaries</b>                |                                       |   |  |                              |          |
| 2100                                      | Instructional Assist                  | \$2,743,411                                 | \$2,754,514                                | \$11,103                     |          |
| 2200                                      | Classified Support                    | \$3,942,166                                 | \$4,008,542                                | \$66,376                     |          |
| 2300                                      | Administrative                        | \$896,685                                   | \$901,337                                  | \$4,652                      |          |
| 2400                                      | Clerical Salaries                     | \$3,299,235                                 | \$3,253,442                                | (\$45,793)                   |          |
| 2900                                      | Other Classified                      | \$1,493,148                                 | \$1,701,687                                | \$208,539                    |          |
| Total Classified Salaries                 |                                       | \$12,374,645                                | \$12,619,522                               | \$244,877                    |          |
| <b>Employee Benefits</b>                  |                                       |   |  |                              |          |
| 3100                                      | STRS                                  | \$8,468,206                                 | \$8,543,817                                | \$75,611                     |          |
| 3200                                      | PERS                                  | \$2,182,935                                 | \$2,168,897                                | (\$14,038)                   |          |
| 3300                                      | OASDI/Medicare                        | \$1,405,737                                 | \$1,417,723                                | \$11,986                     |          |
| 3400                                      | Health & Welfare                      | \$10,087,568                                | \$9,781,469                                | (\$306,099)                  |          |
| 3500                                      | State Unemployment Ins                | \$23,206                                    | \$22,623                                   | (\$583)                      |          |
| 3600                                      | Workers Comp                          | \$1,093,939                                 | \$1,104,249                                | \$10,310                     |          |
| 3700                                      | Retiree Benefits                      | \$0   | \$16,420                                   | \$16,420                     |          |
| 3900                                      | Cash In Lieu/Other                    | \$34,184                                    | \$34,961                                   | \$777                        |          |
| Total Employee Benefits                   |                                       | \$23,295,775                                | \$23,090,159                               | (\$205,616)                  |          |
| <b>Materials &amp; Supplies</b>           |                                       |   |  |                              |          |
| 4100                                      | Approved Textbooks & Core Curr        | \$846,184                                   | \$962,207                                  | \$116,023                    |          |
| 4200                                      | Books & Reference Materials           | \$80,329                                    | \$112,133                                  | \$31,804                     |          |
| 4300                                      | Materials & Supplies                  | \$2,369,095                                 | \$7,116,330                                | \$4,747,235                  |          |
| 4400                                      | Non-Capital Furniture & Equip         | \$480,976                                   | \$969,973                                  | \$488,997                    |          |
| Total Materials & Supplies                |                                       | \$3,776,584                                 | \$9,160,643                                | \$5,384,059                  |          |
| <b>Services &amp; Other Operating Exp</b> |                                       |   |  |                              |          |
| 5100                                      | Sub-Agreements over \$25K             | \$2,186,959                                 | \$1,990,203                                | (\$196,756)                  |          |
| 5200                                      | Travel & Conferences (Mileage)        | \$210,131                                   | \$248,646                                  | \$38,515                     |          |
| 5300                                      | Dues & Memberships                    | \$37,230                                    | \$45,534                                   | \$8,304                      |          |
| 5400                                      | Insurance                             | \$554,400                                   | \$553,633                                  | (\$767)                      |          |
| 5500                                      | Utilities                             | \$1,260,596                                 | \$1,262,096                                | \$1,500                      |          |
| 5600                                      | Rentals, Leases & Repairs             | \$508,052                                   | \$704,854                                  | \$196,802                    |          |
| 5700                                      | Direct Cost Transfer                  | (\$6,720)                                   | (\$7,224)                                  | (\$504)                      |          |
| 5800                                      | Professional Consulting/Other Operati | \$145,462                                   | \$278,475                                  | \$133,013                    |          |
| 5802-5809                                 | Special Education Contracts           | \$2,888,880                                 | \$2,862,880                                | (\$26,000)                   |          |
| 5810                                      | Non-Public Schools (NPS)              | \$575,000                                   | \$1,189,200                                | \$614,200                    |          |
| 5811                                      | Non-Public Agency (NPA)               | \$741,500                                   | \$277,500                                  | (\$464,000)                  |          |
| 5813                                      | Non-Capital A/E Fees                  | \$0   | \$5,000                                    | \$5,000                      |          |
| 5817/8                                    | SCOE CONTRACTS                        | \$90,000                                    | \$90,000                                   | \$0                          |          |
| 5821                                      | Audit Costs                           | \$56,000                                    | \$56,000                                   | \$0                          |          |
| 5822                                      | Election Costs                        | \$150,000                                   | \$150,000                                  | \$0                          |          |
| 5823                                      | Legal Fees                            | \$152,500                                   | \$153,800                                  | \$1,300                      |          |
| 5825                                      | Advertisement costs                   | \$14,430                                    | \$19,730                                   | \$5,300                      |          |
| 5830                                      | Professional Consulting Services      | \$25,750                                    | \$90,350                                   | \$64,600                     |          |
| 5839                                      | Other Fees                            | \$66,100                                    | \$129,442                                  | \$63,342                     |          |
| 5840                                      | Computer Tech Related Services        | \$6,551                                     | \$6,551                                    | \$0                          |          |
| 5845                                      | Field Trips                           | \$6,284                                     | \$130,996                                  | \$124,712                    |          |
| 5839                                      | Other Contract Services               | \$938,693                                   | \$1,327,272                                | \$388,579                    |          |
| 5850                                      | Other Operating Expenditures          | \$199,078                                   | \$280,403                                  | \$81,325                     |          |
| 5860-65                                   | Other Employment Costs                | \$22,240                                    | \$22,090                                   | (\$150)                      |          |

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2018-19

FIRST INTERIM REPORT

EXPENDITURES (continued)

|  |  | UNRESTRICTED/RESTRICTED                     |  |                              |             |
|--|--|---|--|------------------------------|-------------|
|  |  | Adopted<br>Budget 18-19<br>6/21/2018<br>(A) | BUDGET<br>REVISION #1<br>12/11/2018<br>(B) | Variance<br>(B) - (A)<br>(C) | Comments    |
| 5870                                       | Damages, Claims, Losses                      | \$0   | \$0  | \$0                          |             |
| 5880                                       | Other Administrative Charges                 | \$1,770                                     | \$1,720                                    | (\$50)                       |             |
| 5900                                       | Communications/Telephone                     | \$177,437                                   | \$177,394                                  | (\$43)                       |             |
|  | Total Services and Other Operating Ex        | \$11,008,323                                | \$12,046,545                               | \$1,038,222                  |             |
| <b>Capital Outlay</b>                      |  |   |  |                              |             |
| 6100                                       | Land Improvements                            | \$0   | \$0  | \$0                          |             |
| 6200                                       | Building Improvements                        | \$0   | \$0  | \$0                          |             |
| 6400                                       | Capital Equipment                            | \$98,547                                    | \$148,254                                  | \$49,707                     |             |
| 6500                                       | Capital Equipment Replace                    | \$50,000                                    | \$50,278                                   | \$278                        |             |
|  | Total Capital Outlay                         | \$148,547                                   | \$198,532                                  | \$49,985                     |             |
| <b>Indirect/Direct Cost</b>                |  |   |  |                              |             |
| 7141                                       | Other Tuition, ExCost/PmtDist                | \$0   | \$0  | \$0                          |             |
| 7142                                       | Other Tuition-Excess Cost to COE             | \$70,000                                    | \$70,000                                   | \$0                          |             |
| 7211                                       | Tsf of Pass-thru Revenues Charters           | \$0   | \$0  | \$0                          |             |
| 7310                                       | Indirect Cost GF                             | \$0   | \$0  | \$0                          |             |
| 7350                                       | Indirect Cost - InterFund                    | (\$216,188)                                 | (\$216,188)                                | \$0                          |             |
| 7370                                       | Direct Support Cost Inter Fund               | \$0   | \$0  | \$0                          |             |
|  | Total Indirect                               | (\$146,188)                                 | (\$146,188)                                | \$0                          |             |
| <b>TOTAL EXPENDITURES</b>                  |  | \$85,978,015                                | \$92,715,534                               | \$6,737,519                  |             |
| <b>OTHER FINANCING USES</b>                |  |   |  |                              |             |
| 7438                                       | Debt Service - Principal                     | \$0   | \$0  | \$0                          |             |
| 7439                                       | Debt Service - Interest                      | \$0   | \$0  | \$0                          |             |
| 7615                                       | Transfer to Def Maintenance                  | \$0   | \$0  | \$0                          |             |
| 7619                                       | All Other Inter-Fd Transfers                 | \$97,597                                    | \$97,597                                   | \$0                          |             |
|  | Total Financing Uses:                        | \$97,597                                    | \$97,597                                   | \$0                          |             |
| <b>TOTAL EXPENDITURES &amp; OTHER USES</b> |  | \$86,075,612                                | \$92,813,131                               | \$6,737,519                  |             |
| <b>EXCESS OF REVENUES OVER EXPENSE</b>     |  | (\$81,657)                                  | (\$3,737,785)                              | (\$3,656,128)                |             |
| <b>COMPONENTS OF END FUND BALANCE</b>      |  |   |  |                              |             |
| <b>NON-SPENDABLE:</b>                      |  |   |  |                              |             |
|  | Revolving Cash                               | \$27,200                                    | \$27,200                                   | \$0                          |             |
|  | Stores Inventory                             | \$0   | \$0  | \$0                          |             |
|  | Prepaid Expenditures                         | \$0   | \$0  | \$0                          |             |
|  | <b>RESTRICTED</b>                            | \$4,398,125                                 | \$128,477                                  | (\$4,269,648)                |             |
|  | <b>COMMITTED</b>                             | \$0   | \$0  | \$0                          |             |
|  | <b>ASSIGNED</b>                              |   |  |                              |             |
|  | Board Designated:                            |   |  |                              |             |
|  | 2% REU                                       | \$1,627,015                                 | \$1,856,263                                | \$229,248                    |             |
|  | One-time Pension Contingency                 | \$1,295,000                                 | \$1,295,000                                | \$0                          |             |
|  | South County Consortium SOCC                 | \$896,189                                   | \$809,152                                  | (\$87,037)                   |             |
|  | Local Site Donations                         | \$0   | \$0  | \$0                          |             |
|  | Curriculum Adoptions                         | \$700,000                                   | \$700,000                                  | \$0                          |             |
|  | <b>UNASSIGNED</b>                            |   |  |                              |             |
|  | Reserve for Economic Uncertainties Available | \$2,440,523                                 | \$2,784,394                                | \$343,871                    | 3% Reserves |
|  |  | \$3,882,235                                 | \$4,009,673                                | \$127,438                    |             |
| <b>TOTAL ENDING FUND BALANCE:</b>          |  | \$15,266,287                                | \$11,610,159                               | (\$3,656,128)                |             |

Note: \$1 variances due to rounding.



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G = General Ledger Data; S = Supplemental Data

| Form  | Description   | 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 |
| 01I   | General Fund/County School Service Fund                     | GS                            | GS  | GS                            | GS                             |
| 09I   | Charter Schools Special Revenue Fund                        |                               |   |                               |                                |
| 10I   | Special Education Pass-Through Fund                         |                               |   |                               |                                |
| 11I   | Adult Education Fund  | G                             | G   | G                             | G                              |
| 12I   | Child Development Fund                                      |                               |   |                               |                                |
| 13I   | Cafeteria Special Revenue Fund                              | G                             | G   | G                             | G                              |
| 14I   | Deferred Maintenance Fund                                   | G                             | G   | G                             | G                              |
| 15I   | Pupil Transportation Equipment Fund                         |                               |   |                               |                                |
| 17I   | Special Reserve Fund for Other Than Capital Outlay Projects |                               |   |                               |                                |
| 18I   | School Bus Emissions Reduction Fund                         |                               |   |                               |                                |
| 19I   | Foundation Special Revenue Fund                             |                               |   |                               |                                |
| 20I   | Special Reserve Fund for Postemployment Benefits            |                               |   |                               |                                |
| 21I   | Building Fund   | G                             | G   | G                             | G                              |
| 25I   | Capital Facilities Fund                                     | G                             | G   | G                             | G                              |
| 30I   | State School Building Lease-Purchase Fund                   |                               |   |                               |                                |
| 35I   | County School Facilities Fund                               |                               |   |                               |                                |
| 40I   | Special Reserve Fund for Capital Outlay Projects            | G                             | G   | G                             | G                              |
| 49I   | Capital Project Fund for Blended Component Units            |                               |   |                               |                                |
| 51I   | Bond Interest and Redemption Fund                           |                               |   |                               |                                |
| 52I   | Debt Service Fund for Blended Component Units               |                               |   |                               |                                |
| 53I   | Tax Override Fund   |                               |   |                               |                                |
| 56I   | Debt Service Fund   |                               |   |                               |                                |
| 57I   | Foundation Permanent Fund                                   |                               |   |                               |                                |
| 61I   | Cafeteria Enterprise Fund                                   |                               |   |                               |                                |
| 62I   | Charter Schools Enterprise Fund                             |                               |   |                               |                                |
| 63I   | Other Enterprise Fund                                       | G                             | G   | G                             | G                              |
| 66I   | Warehouse Revolving Fund                                    |                               |   |                               |                                |
| 67I   | Self-Insurance Fund   | G                             | G   | G                             | G                              |
| 71I   | Retiree Benefit Fund  |                               |   |                               |                                |
| 73I   | Foundation Private-Purpose Trust Fund                       | G                             | G   | G                             | G                              |
| AI    | Average Daily Attendance                                    | S                             | S   |                               | S                              |
| CASH  | Cashflow Worksheet  |                               |   |                               | S                              |
| CHG   | Change Order Form   |                               |   |                               |                                |
| CI    | Interim Certification                                       |                               |   |                               | S                              |
| ESMOE | Every Student Succeeds Act Maintenance of Effort            |                               |   |                               | G                              |
| ICR   | Indirect Cost Rate Worksheet                                |                               |   |                               |                                |
| MYPI  | Multiyear Projections - General Fund                        |                               |   |                               | GS                             |
| SIAl  | Summary of Interfund Activities - Projected Year Totals     |                               |   |                               | G                              |
| 01CSI | Criteria and Standards Review                               |                               |   |                               | S                              |

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2018-19 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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    | 66,608,167.00       | 67,805,731.00                       | 8,833,463.65        | 67,805,731.00             | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299    | 0.00                | 0.00                                | 13,098.00           | 0.00                      | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599    | 2,643,579.00        | 2,711,012.00                        | 21,247.17           | 2,711,012.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799    | 1,159,395.00        | 1,370,413.00                        | 267,368.85          | 1,370,413.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |              | 70,411,141.00       | 71,887,156.00                       | 9,135,177.67        | 71,887,156.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999    | 26,904,486.00       | 27,179,174.00                       | 7,531,967.76        | 27,179,174.00             | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999    | 7,541,781.00        | 7,696,714.00                        | 2,239,767.30        | 7,696,714.00              | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999    | 14,399,761.00       | 14,374,767.00                       | 4,016,158.06        | 14,374,767.00             | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999    | 1,815,073.00        | 2,268,636.00                        | 986,734.46          | 2,268,636.00              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999    | 4,732,901.00        | 4,897,682.00                        | 1,245,927.37        | 4,897,682.00              | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999    | 55,520.00           | 55,798.00                           | 34,515.67           | 55,798.00                 | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299    |                     |                                     |                     |                           |                            |                  |
|   |                | 7400-7499    | 0.00                | 0.00                                | 6,750.00            | 0.00                      | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399    | (858,191.00)        | (917,746.00)                        | (1,706.01)          | (917,746.00)              | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |              | 54,591,331.00       | 55,555,025.00                       | 16,060,114.61       | 55,555,025.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |              |                     |                                     |                     |                           |                            |                  |
|   |                |              | 15,819,810.00       | 16,332,131.00                       | (6,924,936.94)      | 16,332,131.00             |                            |                  |
| <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    | 97,597.00           | 97,597.00                           | 0.00                | 97,597.00                 | 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    | (15,288,870.00)     | (15,187,671.00)                     | (500,000.00)        | (15,187,671.00)           | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | (15,386,467.00)     | (15,285,268.00)                     | (500,000.00)        | (15,285,268.00)           |                            |                  |

| 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> |                |              | 433,343.00          | 1,046,863.00                        | (7,424,936.94)      | 1,046,863.00              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 9,490,960.00        | 10,434,819.00                       |                     | 10,434,819.00             | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 9,490,960.00        | 10,434,819.00                       |                     | 10,434,819.00             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 9,490,960.00        | 10,434,819.00                       |                     | 10,434,819.00             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 9,924,303.00        | 11,481,682.00                       |                     | 11,481,682.00             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 27,200.00           | 27,200.00                           |                     | 27,200.00                 |                            |                  |
| 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         | 4,511,701.00        | 4,660,415.00                        |                     | 4,660,415.00              |                            |                  |
| 2% REU   | 0000           | 9780         | 1,721,512.00        |                                     |                     |                           |                            |                  |
| One-time Pension Contingency                               | 0000           | 9780         | 1,194,000.00        |                                     |                     |                           |                            |                  |
| South County Consortium (SOCC) EFF                         | 0000           | 9780         | 896,189.00          |                                     |                     |                           |                            |                  |
| Curriculum Adoptions                                       | 0000           | 9780         | 700,000.00          |                                     |                     |                           |                            |                  |
| 2% REU   | 0000           | 9780         |                     | 1,856,263.00                        |                     |                           |                            |                  |
| One-time Pension Contingency                               | 0000           | 9780         |                     | 1,295,000.00                        |                     |                           |                            |                  |
| South County Consortium SOCC (EFB)                         | 0000           | 9780         |                     | 809,152.00                          |                     |                           |                            |                  |
| Curriculum Adoptions                                       | 0000           | 9780         |                     | 700,000.00                          |                     |                           |                            |                  |
| 2% REU   | 0000           | 9780         |                     |                                     |                     | 1,856,263.00              |                            |                  |
| One-time Pension Contingency                               | 0000           | 9780         |                     |                                     |                     | 1,295,000.00              |                            |                  |
| South County Consortium (SOCC) EFF                         | 0000           | 9780         |                     |                                     |                     | 809,152.00                |                            |                  |
| Local Site Donations                                       | 0000           | 9780         |                     |                                     |                     | 0.00                      |                            |                  |
| Curriculum Adoptions                                       | 0000           | 9780         |                     |                                     |                     | 700,000.00                |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 2,582,268.00        | 2,784,394.00                        |                     | 2,784,394.00              |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 2,803,134.00        | 4,009,673.00                        |                     | 4,009,673.00              |                            |                  |

| 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         | 25,775,541.00        | 25,904,565.00                       | 7,189,624.00        | 25,904,565.00             | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year  |                | 8012         | 7,374,811.00         | 7,230,948.00                        | 1,968,658.00        | 7,230,948.00              | 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         | 247,000.00           | 245,720.00                          | 0.00                | 245,720.00                | 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         | 29,475,000.00        | 31,222,193.00                       | 1,583.14            | 31,222,193.00             | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                   |                | 8042         | 1,115,000.00         | 1,155,466.00                        | 0.00                | 1,155,466.00              | 0.00                       | 0.0%             |
| Prior Years' Taxes                                     |                | 8043         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                     |                | 8044         | 900,000.00           | 902,000.00                          | 120,695.51          | 902,000.00                | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 2,300,000.00         | 2,294,507.00                        | 0.00                | 2,294,507.00              | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 800,000.00           | 274,000.00                          | 0.00                | 274,000.00                | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)                         |                |              |                      |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                  |                | 8081         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Subtotal, LCFF Sources</b>                          |                |              | <b>67,987,352.00</b> | <b>69,229,399.00</b>                | <b>9,280,560.65</b> | <b>69,229,399.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <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         | (1,379,185.00)       | (1,423,668.00)                      | (447,097.00)        | (1,423,668.00)            | 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%             |
| <b>TOTAL, LCFF SOURCES</b>                             |                |              | <b>66,608,167.00</b> | <b>67,805,731.00</b>                | <b>8,833,463.65</b> | <b>67,805,731.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <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         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Flood Control Funds                                    |                | 8270         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Wildlife Reserve Funds                                 |                | 8280         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| FEMA   |                | 8281         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                     |                | 8285         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources             |                | 8287         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Title I, Part A, Basic                                 | 3010           | 8290         |                      |                                     |                     |                           |                            |                  |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         |                      |                                     |                     |                           |                            |                  |
| Title II, Part A, Educator Quality                     | 4035           | 8290         |                      |                                     |                     |                           |                            |                  |

2018-19 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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         |                     |                                     |                     |                           |                            |                  |
| Title III, Part A, English Learner Program         | 4203  | 8290         |                     |                                     |                     |                           |                            |                  |
| Public Charter Schools Grant Program (PCSGP)       | 4610  | 8290         |                     |                                     |                     |                           |                            |                  |
|  | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, |              |                     |                                     |                     |                           |                            |                  |
| Other NCLB / Every Student Succeeds Act            | 5510, 5630  | 8290         |                     |                                     |                     |                           |                            |                  |
| Career and Technical Education                     | 3500-3599   | 8290         |                     |                                     |                     |                           |                            |                  |
| All Other Federal Revenue                          | All Other   | 8290         | 0.00                | 0.00                                | 13,098.00           | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |   |              | <b>0.00</b>         | <b>0.00</b>                         | <b>13,098.00</b>    | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>                         |   |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments                         |   |              |                     |                                     |                     |                           |                            |                  |
| ROC/P Entitlement                                  |   |              |                     |                                     |                     |                           |                            |                  |
| Prior Years  | 6360  | 8319         |                     |                                     |                     |                           |                            |                  |
| Special Education Master Plan                      |   |              |                     |                                     |                     |                           |                            |                  |
| Current Year                                       | 6500  | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years  | 6500  | 8319         |                     |                                     |                     |                           |                            |                  |
| All Other State Apportionments - Current Year      | All Other   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years       | All Other   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs                           |   | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Mandated Costs Reimbursements                      |   | 8550         | 1,553,890.00        | 1,620,323.00                        | 0.00                | 1,620,323.00              | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials |   | 8560         | 1,066,689.00        | 1,067,689.00                        | 21,247.17           | 1,067,689.00              | 0.00                       | 0.0%             |
| Tax Relief Subventions                             |   |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                          |   |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |   | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Subventions/In-Lieu Taxes                    |   | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues from State Sources           |   | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)           | 6010  | 8590         |                     |                                     |                     |                           |                            |                  |
| Charter School Facility Grant                      | 6030  | 8590         |                     |                                     |                     |                           |                            |                  |
| Career Technical Education Incentive Grant Program | 6387  | 8590         |                     |                                     |                     |                           |                            |                  |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6690, 6695  | 8590         |                     |                                     |                     |                           |                            |                  |
| California Clean Energy Jobs Act                   | 6230  | 8590         |                     |                                     |                     |                           |                            |                  |
| Specialized Secondary                              | 7370  | 8590         |                     |                                     |                     |                           |                            |                  |
| American Indian Early Childhood Education          | 7210  | 8590         |                     |                                     |                     |                           |                            |                  |
| Quality Education Investment Act                   | 7400  | 8590         |                     |                                     |                     |                           |                            |                  |
| All Other State Revenue                            | All Other   | 8590         | 23,000.00           | 23,000.00                           | 0.00                | 23,000.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |   |              | <b>2,643,579.00</b> | <b>2,711,012.00</b>                 | <b>21,247.17</b>    | <b>2,711,012.00</b>       | <b>0.00</b>                | <b>0.0%</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                      |                            |                  |
| 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         | 150,000.00           | 150,000.00                          | 22,580.02           | 150,000.00                | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 253,500.00           | 298,500.00                          | 66,881.01           | 298,500.00                | 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         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students                                    |                | 8672         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 400,548.00           | 400,548.00                          | 0.00                | 400,548.00                | 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         | 22,700.00            | 22,700.00                           | 0.00                | 22,700.00                 | 0.00                       | 0.0%             |
| Other Local Revenue                                      |                |              |                      |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| All Other Local Revenue                                  |                | 8699         | 332,647.00           | 498,665.00                          | 177,907.82          | 498,665.00                | 0.00                       | 0.0%             |
| Tuition  |                | 8710         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                      |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         |                      |                                     |                     |                           |                            |                  |
| From County Offices                                      | 6500           | 8792         |                      |                                     |                     |                           |                            |                  |
| From JPAs  | 6500           | 8793         |                      |                                     |                     |                           |                            |                  |
| ROC/P Transfers  |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6360           | 8791         |                      |                                     |                     |                           |                            |                  |
| From County Offices                                      | 6360           | 8792         |                      |                                     |                     |                           |                            |                  |
| From JPAs  | 6360           | 8793         |                      |                                     |                     |                           |                            |                  |
| Other Transfers of Apportionments                        |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | All Other      | 8792         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs  | All Other      | 8793         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,159,395.00</b>  | <b>1,370,413.00</b>                 | <b>267,368.85</b>   | <b>1,370,413.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>70,411,141.00</b> | <b>71,887,156.00</b>                | <b>9,135,177.67</b> | <b>71,887,156.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |



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

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries                             |                | 1100         | 22,322,638.00        | 22,560,205.00                       | 6,088,909.25        | 22,560,205.00             | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 1,375,618.00         | 1,386,209.00                        | 389,070.48          | 1,386,209.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 3,074,586.00         | 3,096,196.00                        | 1,022,091.92        | 3,096,196.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 131,644.00           | 136,564.00                          | 31,896.11           | 136,564.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>26,904,486.00</b> | <b>27,179,174.00</b>                | <b>7,531,967.76</b> | <b>27,179,174.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 169,462.00           | 189,701.00                          | 42,628.27           | 189,701.00                | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 2,593,252.00         | 2,707,586.00                        | 808,408.85          | 2,707,586.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 652,552.00           | 657,204.00                          | 228,006.38          | 657,204.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 2,951,521.00         | 2,951,780.00                        | 900,559.06          | 2,951,780.00              | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 1,174,994.00         | 1,190,443.00                        | 260,164.74          | 1,190,443.00              | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>7,541,781.00</b>  | <b>7,696,714.00</b>                 | <b>2,239,767.30</b> | <b>7,696,714.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 4,283,559.00         | 4,356,863.00                        | 1,216,019.94        | 4,356,863.00              | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 1,334,575.00         | 1,320,910.00                        | 387,693.62          | 1,320,910.00              | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 937,258.00           | 942,008.00                          | 269,340.84          | 942,008.00                | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 7,013,244.00         | 6,900,052.00                        | 1,900,657.35        | 6,900,052.00              | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 16,385.00            | 16,519.00                           | 4,634.29            | 16,519.00                 | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 787,365.00           | 793,907.00                          | 224,303.56          | 793,907.00                | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 0.00                 | 16,420.00                           | 5,402.20            | 16,420.00                 | 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    | 27,375.00            | 28,088.00                           | 8,106.26            | 28,088.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>14,399,761.00</b> | <b>14,374,767.00</b>                | <b>4,016,158.06</b> | <b>14,374,767.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 513,534.00           | 450,333.00                          | 505,940.58          | 450,333.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 21,998.00            | 31,190.00                           | 3,472.22            | 31,690.00                 | (500.00)                   | -1.6%            |
| Materials and Supplies                                      |                | 4300         | 1,183,602.00         | 1,620,767.00                        | 402,567.43          | 1,620,267.00              | 500.00                     | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 95,939.00            | 166,346.00                          | 74,754.23           | 166,346.00                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,815,073.00</b>  | <b>2,268,636.00</b>                 | <b>986,734.46</b>   | <b>2,268,636.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 825,000.00           | 820,000.00                          | 0.00                | 820,000.00                | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 116,608.00           | 135,221.00                          | 29,625.67           | 135,221.00                | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 34,789.00            | 31,178.00                           | 19,032.39           | 31,178.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 554,400.00           | 553,633.00                          | 548,633.00          | 553,633.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 1,239,496.00         | 1,239,796.00                        | 302,662.91          | 1,239,796.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 388,527.00           | 381,986.00                          | 79,542.75           | 381,986.00                | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 233,750.00           | 183,762.00                          | 39,548.93           | 183,762.00                | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (1,720.00)           | (2,224.00)                          | (1,230.83)          | (2,224.00)                | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 1,177,330.00         | 1,389,684.00                        | 172,165.58          | 1,389,684.00              | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 164,721.00           | 164,646.00                          | 55,946.97           | 164,646.00                | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>4,732,901.00</b>  | <b>4,897,682.00</b>                 | <b>1,245,927.37</b> | <b>4,897,682.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |

2018-19 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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         | 5,520.00             | 5,520.00                            | 0.00                 | 5,520.00                  | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 50,000.00            | 50,278.00                           | 34,515.67            | 50,278.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>55,520.00</b>     | <b>55,798.00</b>                    | <b>34,515.67</b>     | <b>55,798.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition   |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools   |                | 7130         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices  |                | 7142         | 0.00                 | 0.00                                | 6,750.00             | 0.00                      | 0.00                       | 0.0%             |
| Payments to JPAs  |                | 7143         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues  |                |              |                      |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   |                | 7211         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   |                | 7212         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   |                | 7213         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                             |                |              |                      |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6500           | 7221         |                      |                                     |                      |                           |                            |                  |
| To County Offices   | 6500           | 7222         |                      |                                     |                      |                           |                            |                  |
| To JPAs   | 6500           | 7223         |                      |                                     |                      |                           |                            |                  |
| ROC/P Transfers of Apportionments   |                |              |                      |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6360           | 7221         |                      |                                     |                      |                           |                            |                  |
| To County Offices   | 6360           | 7222         |                      |                                     |                      |                           |                            |                  |
| To JPAs   | 6360           | 7223         |                      |                                     |                      |                           |                            |                  |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers   |                | 7281-7283    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Debt Service  |                |              |                      |                                     |                      |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 0.00                 | 0.00                                | 0.00                 | 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>               |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>6,750.00</b>      | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                      |                                     |                      |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | (642,003.00)         | (701,558.00)                        | 0.00                 | (701,558.00)              | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (216,188.00)         | (216,188.00)                        | (1,706.01)           | (216,188.00)              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                         |                |              | <b>(858,191.00)</b>  | <b>(917,746.00)</b>                 | <b>(1,706.01)</b>    | <b>(917,746.00)</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>54,591,331.00</b> | <b>55,555,025.00</b>                | <b>16,060,114.61</b> | <b>55,555,025.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

2018-19 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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>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         | 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/<br>County School Facilities Fund |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund   |                | 7616         | 97,597.00           | 97,597.00                           | 0.00                | 97,597.00                 | 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                               |                |              | 97,597.00           | 97,597.00                           | 0.00                | 97,597.00                 | 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         | (15,288,870.00)     | (15,187,671.00)                     | (500,000.00)        | (15,187,671.00)           | 0.00                       | 0.0%             |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS   |                |              | (15,288,870.00)     | (15,187,671.00)                     | (500,000.00)        | (15,187,671.00)           | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)  |                |              | (15,386,467.00)     | (15,285,268.00)                     | (500,000.00)        | (15,285,268.00)           | 0.00                       | 0.0%             |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099    | 712,677.00          | 712,677.00                          | 0.00                | 712,677.00                | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299    | 3,458,696.00        | 3,632,463.00                        | 169,430.04          | 3,632,463.00              | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599    | 4,303,254.00        | 5,338,116.00                        | 814,983.58          | 5,338,116.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799    | 7,108,187.00        | 7,504,934.00                        | 1,197,823.08        | 7,504,934.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |              | 15,582,814.00       | 17,188,190.00                       | 2,182,236.70        | 17,188,190.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999    | 8,615,843.00        | 8,567,147.00                        | 2,366,308.66        | 8,567,147.00              | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999    | 4,832,864.00        | 4,922,808.00                        | 1,325,470.04        | 4,922,808.00              | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999    | 8,896,014.00        | 8,715,392.00                        | 1,536,567.58        | 8,715,392.00              | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999    | 1,961,511.00        | 6,891,407.00                        | 644,629.93          | 6,892,007.00              | (600.00)                   | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999    | 6,275,422.00        | 7,149,463.00                        | 1,258,423.86        | 7,148,863.00              | 600.00                     | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999    | 93,027.00           | 142,734.00                          | 33,751.20           | 142,734.00                | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299    |                     |                                     |                     |                           |                            |                  |
|   |                | 7400-7499    | 70,000.00           | 70,000.00                           | 0.00                | 70,000.00                 | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399    | 642,003.00          | 701,558.00                          | 0.00                | 701,558.00                | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |              | 31,386,684.00       | 37,160,509.00                       | 7,165,151.27        | 37,160,509.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |              |                     |                                     |                     |                           |                            |                  |
|   |                |              | (15,803,870.00)     | (19,972,319.00)                     | (4,982,914.57)      | (19,972,319.00)           |                            |                  |
| <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    | 15,288,870.00       | 15,187,671.00                       | 500,000.00          | 15,187,671.00             | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | 15,288,870.00       | 15,187,671.00                       | 500,000.00          | 15,187,671.00             |                            |                  |

| 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> |                |              | (515,000.00)        | (4,784,648.00)                      | (4,482,914.57)      | (4,784,648.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 615,270.00          | 4,913,125.00                        |                     | 4,913,125.00              | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 615,270.00          | 4,913,125.00                        |                     | 4,913,125.00              |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 615,270.00          | 4,913,125.00                        |                     | 4,913,125.00              |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 100,270.00          | 128,477.00                          |                     | 128,477.00                |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Stores   |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Prepaid Items  |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted  |                | 9740         | 100,270.00          | 128,477.00                          |                     | 128,477.00                |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <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 Fund (ERAF)             |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Miscellaneous Funds (EC 41604)                         |                |              |                     |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                  |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| <b>Subtotal, LCFF Sources</b>                          |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               |                            |                  |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers - Current Year                               | 0000           | 8091         |                     |                                     |                     |                           |                            |                  |
| All Other LCFF   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers - Current Year                               | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Property Taxes Transfers                               |                | 8097         | 712,677.00          | 712,677.00                          | 0.00                | 712,677.00                | 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>                             |                |              | <b>712,677.00</b>   | <b>712,677.00</b>                   | <b>0.00</b>         | <b>712,677.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                             |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                          |                | 8181         | 1,556,555.00        | 1,556,555.00                        | 0.00                | 1,556,555.00              | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                 |                | 8182         | 1,010,377.00        | 1,093,920.00                        | 609.00              | 1,093,920.00              | 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         | 610,356.00          | 527,539.00                          | 114,541.42          | 527,539.00                | 0.00                       | 0.0%             |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title II, Part A, Educator Quality                     | 4035           | 8290         | 127,539.00          | 206,431.00                          | 30,910.51           | 206,431.00                | 0.00                       | 0.0%             |

2018-19 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, 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         | 10,696.00           | 26,003.00                           | 2,871.84            | 26,003.00                 | 0.00                       | 0.0%             |
| Title III, Part A, English Learner Program         | 4203  | 8290         | 95,304.00           | 124,932.00                          | 11,304.27           | 124,932.00                | 0.00                       | 0.0%             |
| Public Charter Schools Grant Program (PCSGP)       | 4610  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
|  | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, |              |                     |                                     |                     |                           |                            |                  |
| Other NCLB / Every Student Succeeds Act            | 5510, 5630  | 8290         | 0.00                | 40,021.00                           | 0.00                | 40,021.00                 | 0.00                       | 0.0%             |
| Career and Technical Education                     | 3500-3599   | 8290         | 47,869.00           | 47,869.00                           | 0.00                | 47,869.00                 | 0.00                       | 0.0%             |
| All Other Federal Revenue                          | All Other   | 8290         | 0.00                | 9,193.00                            | 9,193.00            | 9,193.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |   |              | <b>3,458,696.00</b> | <b>3,632,463.00</b>                 | <b>169,430.04</b>   | <b>3,632,463.00</b>       | <b>0.00</b>                | <b>0.0%</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 Materi    |   | 8560         | 340,500.00          | 350,500.00                          | 34,551.08           | 350,500.00                | 0.00                       | 0.0%             |
| Tax Relief Subventions                             |   |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                          |   |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |   | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                    |   | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources           |   |              |                     |                                     |                     |                           |                            |                  |
| After School Education and Safety (ASES)           | 6010  | 8590         | 233,805.00          | 233,805.00                          | 0.00                | 233,805.00                | 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         | 353,705.00          | 774,155.00                          | 774,155.35          | 774,155.00                | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6690, 6695  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| California Clean Energy Jobs Act                   | 6230  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Specialized Secondary                              | 7370  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| American Indian Early Childhood Education          | 7210  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Quality Education Investment Act                   | 7400  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue                            | All Other   | 8590         | 3,375,244.00        | 3,979,656.00                        | 6,277.15            | 3,979,656.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |   |              | <b>4,303,254.00</b> | <b>5,338,116.00</b>                 | <b>814,983.58</b>   | <b>5,338,116.00</b>       | <b>0.00</b>                | <b>0.0%</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         | 1,940,000.00         | 1,940,000.00                        | (59.68)             | 1,940,000.00              | 0.00                       | 0.0%             |
| Other  |                | 8622         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                      |                                     |                     |                           |                            |                  |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF Taxes    |                | 8629         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sales  |                |              |                      |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sale of Publications                                     |                | 8632         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales                                       |                | 8634         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales  |                | 8639         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                      |                                     |                     |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Non-Resident Students                                    |                | 8672         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 1,251,331.00         | 1,251,331.00                        | 0.00                | 1,251,331.00              | 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         | 520,000.00           | 560,000.00                          | 146,524.17          | 560,000.00                | 0.00                       | 0.0%             |
| Other Local Revenue                                      |                |              |                      |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustm                  |                | 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         | 406,056.00           | 762,803.00                          | 267,748.59          | 762,803.00                | 0.00                       | 0.0%             |
| Tuition  |                | 8710         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                      |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6500           | 8792         | 2,990,800.00         | 2,990,800.00                        | 783,610.00          | 2,990,800.00              | 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>7,108,187.00</b>  | <b>7,504,934.00</b>                 | <b>1,197,823.08</b> | <b>7,504,934.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>15,582,814.00</b> | <b>17,188,190.00</b>                | <b>2,182,236.70</b> | <b>17,188,190.00</b>      | <b>0.00</b>                | <b>0.0%</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         | 6,874,928.00        | 6,790,158.00                        | 1,878,508.52        | 6,790,158.00              | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 1,153,397.00        | 1,182,117.00                        | 290,154.15          | 1,182,117.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 587,518.00          | 587,872.00                          | 195,957.24          | 587,872.00                | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 7,000.00                            | 1,688.75            | 7,000.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>8,615,843.00</b> | <b>8,567,147.00</b>                 | <b>2,366,308.66</b> | <b>8,567,147.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 2,573,949.00        | 2,564,813.00                        | 649,021.14          | 2,564,813.00              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 1,297,367.00        | 1,300,956.00                        | 409,626.23          | 1,300,956.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 244,133.00          | 244,133.00                          | 69,711.00           | 244,133.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 279,754.00          | 301,662.00                          | 78,180.63           | 301,662.00                | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 437,661.00          | 511,244.00                          | 118,931.04          | 511,244.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>4,832,864.00</b> | <b>4,922,808.00</b>                 | <b>1,325,470.04</b> | <b>4,922,808.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 4,184,647.00        | 4,186,954.00                        | 374,341.48          | 4,186,954.00              | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 848,360.00          | 847,987.00                          | 224,018.81          | 847,987.00                | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 468,602.00          | 475,715.00                          | 123,801.64          | 475,715.00                | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 3,074,201.00        | 2,881,016.00                        | 725,783.76          | 2,881,016.00              | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 6,821.00            | 6,505.00                            | 1,734.49            | 6,505.00                  | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 306,574.00          | 310,342.00                          | 84,682.36           | 310,342.00                | 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    | 6,809.00            | 6,873.00                            | 2,205.04            | 6,873.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>8,896,014.00</b> | <b>8,715,392.00</b>                 | <b>1,536,567.58</b> | <b>8,715,392.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 332,650.00          | 511,874.00                          | 189,259.76          | 511,874.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 58,331.00           | 80,943.00                           | 9,279.76            | 84,443.00                 | (3,500.00)                 | -4.3%            |
| Materials and Supplies                                      |                | 4300         | 1,185,493.00        | 5,494,963.00                        | 323,670.09          | 5,492,063.00              | 2,900.00                   | 0.1%             |
| Noncapitalized Equipment                                    |                | 4400         | 385,037.00          | 803,627.00                          | 122,420.32          | 803,627.00                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,961,511.00</b> | <b>6,891,407.00</b>                 | <b>644,629.93</b>   | <b>6,892,007.00</b>       | <b>(600.00)</b>            | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 1,361,959.00        | 1,170,203.00                        | 76,772.87           | 1,170,203.00              | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 93,523.00           | 113,425.00                          | 32,946.51           | 109,925.00                | 3,500.00                   | 3.1%             |
| Dues and Memberships  |                | 5300         | 2,441.00            | 14,356.00                           | 12,583.80           | 14,356.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 21,100.00           | 22,300.00                           | 6,908.63            | 22,300.00                 | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 119,525.00          | 322,868.00                          | 98,071.69           | 322,868.00                | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | (233,750.00)        | (183,762.00)                        | (39,548.93)         | (183,762.00)              | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (5,000.00)          | (5,000.00)                          | (558.07)            | (5,000.00)                | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 4,902,908.00        | 5,682,325.00                        | 1,068,319.82        | 5,685,225.00              | (2,900.00)                 | -0.1%            |
| Communications  |                | 5900         | 12,716.00           | 12,748.00                           | 2,927.54            | 12,748.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>6,275,422.00</b> | <b>7,149,463.00</b>                 | <b>1,258,423.86</b> | <b>7,148,863.00</b>       | <b>600.00</b>              | <b>0.0%</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>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         | 93,027.00            | 142,734.00                          | 33,751.20           | 142,734.00                | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>93,027.00</b>     | <b>142,734.00</b>                   | <b>33,751.20</b>    | <b>142,734.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                      |                                     |                     |                           |                            |                  |
| Tuition   |                |              |                      |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools   |                | 7130         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices  |                | 7142         | 70,000.00            | 70,000.00                           | 0.00                | 70,000.00                 | 0.00                       | 0.0%             |
| Payments to JPAs  |                | 7143         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues  |                |              |                      |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools   |                | 7211         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   |                | 7212         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   |                | 7213         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                             |                |              |                      |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools   | 6500           | 7221         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6500           | 7222         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6500           | 7223         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments   |                |              |                      |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools   | 6360           | 7221         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6360           | 7222         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6360           | 7223         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers   |                | 7281-7283    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Debt Service  |                |              |                      |                                     |                     |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>70,000.00</b>     | <b>70,000.00</b>                    | <b>0.00</b>         | <b>70,000.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                      |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 642,003.00           | 701,558.00                          | 0.00                | 701,558.00                | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                         |                |              | <b>642,003.00</b>    | <b>701,558.00</b>                   | <b>0.00</b>         | <b>701,558.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>31,386,684.00</b> | <b>37,160,509.00</b>                | <b>7,165,151.27</b> | <b>37,160,509.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

2018-19 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, 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>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%             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <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         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>   |                |              |                      |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                  |                | 8931         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| 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%             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <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%             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 15,288,870.00        | 15,187,671.00                       | 500,000.00          | 15,187,671.00             | 0.00                       | 0.0%             |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>15,288,870.00</b> | <b>15,187,671.00</b>                | <b>500,000.00</b>   | <b>15,187,671.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>15,288,870.00</b> | <b>15,187,671.00</b>                | <b>500,000.00</b>   | <b>15,187,671.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

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

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099    | 67,320,844.00       | 68,518,408.00                       | 8,833,463.65        | 68,518,408.00             | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299    | 3,458,696.00        | 3,632,463.00                        | 182,528.04          | 3,632,463.00              | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599    | 6,946,833.00        | 8,049,128.00                        | 836,230.75          | 8,049,128.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799    | 8,267,582.00        | 8,875,347.00                        | 1,465,191.93        | 8,875,347.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |              | 85,993,955.00       | 89,075,346.00                       | 11,317,414.37       | 89,075,346.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999    | 35,520,329.00       | 35,746,321.00                       | 9,898,276.42        | 35,746,321.00             | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999    | 12,374,645.00       | 12,619,522.00                       | 3,565,237.34        | 12,619,522.00             | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999    | 23,295,775.00       | 23,090,159.00                       | 5,552,725.64        | 23,090,159.00             | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999    | 3,776,584.00        | 9,160,043.00                        | 1,631,364.39        | 9,160,643.00              | (600.00)                   | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999    | 11,008,323.00       | 12,047,145.00                       | 2,504,351.23        | 12,046,545.00             | 600.00                     | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999    | 148,547.00          | 198,532.00                          | 68,266.87           | 198,532.00                | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299    |                     |                                     |                     |                           |                            |                  |
|   |                | 7400-7499    | 70,000.00           | 70,000.00                           | 6,750.00            | 70,000.00                 | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399    | (216,188.00)        | (216,188.00)                        | (1,706.01)          | (216,188.00)              | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |              | 85,978,015.00       | 92,715,534.00                       | 23,225,265.88       | 92,715,534.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |              |                     |                                     |                     |                           |                            |                  |
|   |                |              | 15,940.00           | (3,640,188.00)                      | (11,907,851.51)     | (3,640,188.00)            |                            |                  |
| <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    | 97,597.00           | 97,597.00                           | 0.00                | 97,597.00                 | 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  |                |              | (97,597.00)         | (97,597.00)                         | 0.00                | (97,597.00)               |                            |                  |

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

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (81,657.00)         | (3,737,785.00)                      | (11,907,851.51)     | (3,737,785.00)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 10,106,230.00       | 15,347,944.00                       |                     | 15,347,944.00             | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 10,106,230.00       | 15,347,944.00                       |                     | 15,347,944.00             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 10,106,230.00       | 15,347,944.00                       |                     | 15,347,944.00             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 10,024,573.00       | 11,610,159.00                       |                     | 11,610,159.00             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 27,200.00           | 27,200.00                           |                     | 27,200.00                 |                            |                  |
| 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         | 100,270.00          | 128,477.00                          |                     | 128,477.00                |                            |                  |
| 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         | 4,511,701.00        | 4,660,415.00                        |                     | 4,660,415.00              |                            |                  |
| 2% REU   | 0000           | 9780         | 1,721,512.00        |                                     |                     |                           |                            |                  |
| One-time Pension Contingency                               | 0000           | 9780         | 1,194,000.00        |                                     |                     |                           |                            |                  |
| South County Consortium (SOCC) EFE                         | 0000           | 9780         | 896,189.00          |                                     |                     |                           |                            |                  |
| Curriculum Adoptions                                       | 0000           | 9780         | 700,000.00          |                                     |                     |                           |                            |                  |
| 2% REU   | 0000           | 9780         |                     | 1,856,263.00                        |                     |                           |                            |                  |
| One-time Pension Contingency                               | 0000           | 9780         |                     | 1,295,000.00                        |                     |                           |                            |                  |
| South County Consortium SOCC (EFB)                         | 0000           | 9780         |                     | 809,152.00                          |                     |                           |                            |                  |
| Curriculum Adoptions                                       | 0000           | 9780         |                     | 700,000.00                          |                     |                           |                            |                  |
| 2% REU   | 0000           | 9780         |                     |                                     |                     | 1,856,263.00              |                            |                  |
| One-time Pension Contingency                               | 0000           | 9780         |                     |                                     |                     | 1,295,000.00              |                            |                  |
| South County Consortium (SOCC) EFE                         | 0000           | 9780         |                     |                                     |                     | 809,152.00                |                            |                  |
| Local Site Donations                                       | 0000           | 9780         |                     |                                     |                     | 0.00                      |                            |                  |
| Curriculum Adoptions                                       | 0000           | 9780         |                     |                                     |                     | 700,000.00                |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 2,582,268.00        | 2,784,394.00                        |                     | 2,784,394.00              |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 2,803,134.00        | 4,009,673.00                        |                     | 4,009,673.00              |                            |                  |

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

| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                      |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                      |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 25,775,541.00        | 25,904,565.00                       | 7,189,624.00        | 25,904,565.00             | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year  |                | 8012         | 7,374,811.00         | 7,230,948.00                        | 1,968,658.00        | 7,230,948.00              | 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         | 247,000.00           | 245,720.00                          | 0.00                | 245,720.00                | 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         | 29,475,000.00        | 31,222,193.00                       | 1,583.14            | 31,222,193.00             | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                   |                | 8042         | 1,115,000.00         | 1,155,466.00                        | 0.00                | 1,155,466.00              | 0.00                       | 0.0%             |
| Prior Years' Taxes                                     |                | 8043         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                     |                | 8044         | 900,000.00           | 902,000.00                          | 120,695.51          | 902,000.00                | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 2,300,000.00         | 2,294,507.00                        | 0.00                | 2,294,507.00              | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 800,000.00           | 274,000.00                          | 0.00                | 274,000.00                | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)                         |                |              |                      |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                  |                | 8081         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Subtotal, LCFF Sources</b>                          |                |              | <b>67,987,352.00</b> | <b>69,229,399.00</b>                | <b>9,280,560.65</b> | <b>69,229,399.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <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         | (1,379,185.00)       | (1,423,668.00)                      | (447,097.00)        | (1,423,668.00)            | 0.00                       | 0.0%             |
| Property Taxes Transfers                               |                | 8097         | 712,677.00           | 712,677.00                          | 0.00                | 712,677.00                | 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>                             |                |              | <b>67,320,844.00</b> | <b>68,518,408.00</b>                | <b>8,833,463.65</b> | <b>68,518,408.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>FEDERAL REVENUE</b>                                 |                |              |                      |                                     |                     |                           |                            |                  |
| Maintenance and Operations                             |                | 8110         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                          |                | 8181         | 1,556,555.00         | 1,556,555.00                        | 0.00                | 1,556,555.00              | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                 |                | 8182         | 1,010,377.00         | 1,093,920.00                        | 609.00              | 1,093,920.00              | 0.00                       | 0.0%             |
| Child Nutrition Programs                               |                | 8220         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Donated Food Commodities                               |                | 8221         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Forest Reserve Funds                                   |                | 8260         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Flood Control Funds                                    |                | 8270         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Wildlife Reserve Funds                                 |                | 8280         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| FEMA   |                | 8281         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                     |                | 8285         | 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         | 610,356.00           | 527,539.00                          | 114,541.42          | 527,539.00                | 0.00                       | 0.0%             |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title II, Part A, Educator Quality                     | 4035           | 8290         | 127,539.00           | 206,431.00                          | 30,910.51           | 206,431.00                | 0.00                       | 0.0%             |

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

| Description  | Resource Codes   | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program     | 4201   | 8290         | 10,696.00           | 26,003.00                           | 2,871.84            | 26,003.00                 | 0.00                       | 0.0%             |
| Title III, Part A, English Learner Program         | 4203   | 8290         | 95,304.00           | 124,932.00                          | 11,304.27           | 124,932.00                | 0.00                       | 0.0%             |
| Public Charter Schools Grant Program (PCSGP)       | 4610   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other NCLB / Every Student Succeeds Act            | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290         | 0.00                | 40,021.00                           | 0.00                | 40,021.00                 | 0.00                       | 0.0%             |
| Career and Technical Education                     | 3500-3599  | 8290         | 47,869.00           | 47,869.00                           | 0.00                | 47,869.00                 | 0.00                       | 0.0%             |
| All Other Federal Revenue                          | All Other  | 8290         | 0.00                | 9,193.00                            | 22,291.00           | 9,193.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | <b>3,458,696.00</b> | <b>3,632,463.00</b>                 | <b>182,528.04</b>   | <b>3,632,463.00</b>       | <b>0.00</b>                | <b>0.0%</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         | 1,553,890.00        | 1,620,323.00                        | 0.00                | 1,620,323.00              | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materi    |  | 8560         | 1,407,189.00        | 1,418,189.00                        | 55,798.25           | 1,418,189.00              | 0.00                       | 0.0%             |
| Tax Relief Subventions                             |  |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                          |  |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                             |  | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                    |  | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources           |  | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)           | 6010   | 8590         | 233,805.00          | 233,805.00                          | 0.00                | 233,805.00                | 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         | 353,705.00          | 774,155.00                          | 774,155.35          | 774,155.00                | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6690, 6695   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| California Clean Energy Jobs Act                   | 6230   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Specialized Secondary                              | 7370   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| American Indian Early Childhood Education          | 7210   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Quality Education Investment Act                   | 7400   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue                            | All Other  | 8590         | 3,398,244.00        | 4,002,656.00                        | 6,277.15            | 4,002,656.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |  |              | <b>6,946,833.00</b> | <b>8,049,128.00</b>                 | <b>836,230.75</b>   | <b>8,049,128.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |

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

| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <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         | 1,940,000.00         | 1,940,000.00                        | (59.68)              | 1,940,000.00              | 0.00                       | 0.0%             |
| Other  |                | 8622         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                      |                                     |                      |                           |                            |                  |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF Taxes    |                |              |                      |                                     |                      |                           |                            |                  |
|  |                | 8629         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Sales  |                |              |                      |                                     |                      |                           |                            |                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Sale of Publications                                     |                | 8632         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales                                       |                | 8634         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales  |                | 8639         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 150,000.00           | 150,000.00                          | 22,580.02            | 150,000.00                | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 253,500.00           | 298,500.00                          | 66,881.01            | 298,500.00                | 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         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students                                    |                | 8672         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 1,651,879.00         | 1,651,879.00                        | 0.00                 | 1,651,879.00              | 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         | 542,700.00           | 582,700.00                          | 146,524.17           | 582,700.00                | 0.00                       | 0.0%             |
| Other Local Revenue                                      |                |              |                      |                                     |                      |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue                                  |                | 8699         | 738,703.00           | 1,261,468.00                        | 445,656.41           | 1,261,468.00              | 0.00                       | 0.0%             |
| Tuition  |                | 8710         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                      |                                     |                      |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                      |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6500           | 8792         | 2,990,800.00         | 2,990,800.00                        | 783,610.00           | 2,990,800.00              | 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>8,267,582.00</b>  | <b>8,875,347.00</b>                 | <b>1,465,191.93</b>  | <b>8,875,347.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>85,993,955.00</b> | <b>89,075,346.00</b>                | <b>11,317,414.37</b> | <b>89,075,346.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |



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

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                      |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 29,197,566.00        | 29,350,363.00                       | 7,967,417.77        | 29,350,363.00             | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 2,529,015.00         | 2,568,326.00                        | 679,224.63          | 2,568,326.00              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 3,662,104.00         | 3,684,068.00                        | 1,218,049.16        | 3,684,068.00              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 131,644.00           | 143,564.00                          | 33,584.86           | 143,564.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>35,520,329.00</b> | <b>35,746,321.00</b>                | <b>9,898,276.42</b> | <b>35,746,321.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 2,743,411.00         | 2,754,514.00                        | 691,649.41          | 2,754,514.00              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 3,890,619.00         | 4,008,542.00                        | 1,218,035.08        | 4,008,542.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 896,685.00           | 901,337.00                          | 297,717.38          | 901,337.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 3,231,275.00         | 3,253,442.00                        | 978,739.69          | 3,253,442.00              | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 1,612,655.00         | 1,701,687.00                        | 379,095.78          | 1,701,687.00              | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>12,374,645.00</b> | <b>12,619,522.00</b>                | <b>3,565,237.34</b> | <b>12,619,522.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 8,468,206.00         | 8,543,817.00                        | 1,590,361.42        | 8,543,817.00              | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 2,182,935.00         | 2,168,897.00                        | 611,712.43          | 2,168,897.00              | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,405,860.00         | 1,417,723.00                        | 393,142.48          | 1,417,723.00              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 10,087,445.00        | 9,781,068.00                        | 2,626,441.11        | 9,781,068.00              | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 23,206.00            | 23,024.00                           | 6,368.78            | 23,024.00                 | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 1,093,939.00         | 1,104,249.00                        | 308,985.92          | 1,104,249.00              | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 0.00                 | 16,420.00                           | 5,402.20            | 16,420.00                 | 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    | 34,184.00            | 34,961.00                           | 10,311.30           | 34,961.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>23,295,775.00</b> | <b>23,090,159.00</b>                | <b>5,552,725.64</b> | <b>23,090,159.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 846,184.00           | 962,207.00                          | 695,200.34          | 962,207.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 80,329.00            | 112,133.00                          | 12,751.98           | 116,133.00                | (4,000.00)                 | -3.6%            |
| Materials and Supplies                                      |                | 4300         | 2,369,095.00         | 7,115,730.00                        | 726,237.52          | 7,112,330.00              | 3,400.00                   | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 480,976.00           | 969,973.00                          | 197,174.55          | 969,973.00                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>3,776,584.00</b>  | <b>9,160,043.00</b>                 | <b>1,631,364.39</b> | <b>9,160,643.00</b>       | <b>(600.00)</b>            | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 2,186,959.00         | 1,990,203.00                        | 76,772.87           | 1,990,203.00              | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 210,131.00           | 248,646.00                          | 62,572.18           | 245,146.00                | 3,500.00                   | 1.4%             |
| Dues and Memberships  |                | 5300         | 37,230.00            | 45,534.00                           | 31,616.19           | 45,534.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 554,400.00           | 553,633.00                          | 548,633.00          | 553,633.00                | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 1,260,596.00         | 1,262,096.00                        | 309,571.54          | 1,262,096.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 508,052.00           | 704,854.00                          | 177,614.44          | 704,854.00                | 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         | (6,720.00)           | (7,224.00)                          | (1,788.90)          | (7,224.00)                | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 6,080,238.00         | 7,072,009.00                        | 1,240,485.40        | 7,074,909.00              | (2,900.00)                 | 0.0%             |
| Communications  |                | 5900         | 177,437.00           | 177,394.00                          | 58,874.51           | 177,394.00                | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>11,008,323.00</b> | <b>12,047,145.00</b>                | <b>2,504,351.23</b> | <b>12,046,545.00</b>      | <b>600.00</b>              | <b>0.0%</b>      |

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

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <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         | 98,547.00            | 148,254.00                          | 33,751.20            | 148,254.00                | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 50,000.00            | 50,278.00                           | 34,515.67            | 50,278.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>148,547.00</b>    | <b>198,532.00</b>                   | <b>68,266.87</b>     | <b>198,532.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition   |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools   |                | 7130         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices  |                | 7142         | 70,000.00            | 70,000.00                           | 6,750.00             | 70,000.00                 | 0.00                       | 0.0%             |
| Payments to JPAs  |                | 7143         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues  |                |              |                      |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   |                | 7211         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   |                | 7212         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   |                | 7213         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                             |                |              |                      |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6500           | 7221         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6500           | 7222         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6500           | 7223         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments   |                |              |                      |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6360           | 7221         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6360           | 7222         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6360           | 7223         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers   |                | 7281-7283    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Debt Service  |                |              |                      |                                     |                      |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>70,000.00</b>     | <b>70,000.00</b>                    | <b>6,750.00</b>      | <b>70,000.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <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         | (216,188.00)         | (216,188.00)                        | (1,706.01)           | (216,188.00)              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                         |                |              | <b>(216,188.00)</b>  | <b>(216,188.00)</b>                 | <b>(1,706.01)</b>    | <b>(216,188.00)</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>85,978,015.00</b> | <b>92,715,534.00</b>                | <b>23,225,265.88</b> | <b>92,715,534.00</b>      | <b>0.00</b>                | <b>0.0%</b>      |

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

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <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         | 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/<br>County School Facilities Fund          |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund  |                | 7616         | 97,597.00           | 97,597.00                           | 0.00                | 97,597.00                 | 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  |                |              | 97,597.00           | 97,597.00                           | 0.00                | 97,597.00                 | 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%             |
| <b>Proceeds</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>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<br>Lapsed/Reorganized LEAs                        |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds<br>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)   |                |              | (97,597.00)         | (97,597.00)                         | 0.00                | (97,597.00)               | 0.00                       | 0.0%             |

| <u>Resource</u>           | <u>Description</u> | <u>2018-19<br/>Projected Year Totals</u> |
|---------------------------|--------------------|--|
| 6500                      | Special Education  | 128,477.00                               |
| Total, Restricted Balance |                    | <u>128,477.00</u>                        |

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| 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               | 65,045.00              | 65,045.00                                 | 0.00                   | 65,045.00                       | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 1,662,995.00           | 1,662,995.00                              | 202,201.00             | 1,662,995.00                    | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 244,500.00             | 342,959.00                                | 136,801.22             | 342,959.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 1,972,540.00           | 2,070,999.00                              | 339,002.22             | 2,070,999.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 715,046.00             | 729,739.00                                | 185,477.10             | 729,739.00                      | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 376,535.00             | 374,983.00                                | 108,680.17             | 374,983.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 447,082.00             | 452,781.00                                | 112,644.82             | 452,781.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 63,385.00              | 114,224.00                                | 40,439.30              | 114,224.00                      | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 259,658.00             | 515,497.00                                | 189,530.64             | 515,497.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 2,050.00                                  | 0.00                   | 2,050.00                        | 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               | 109,456.00             | 109,456.00                                | 1,706.01               | 109,456.00                      | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,971,162.00           | 2,298,730.00                              | 638,478.04             | 2,298,730.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,378.00               | (227,731.00)                              | (299,475.82)           | (227,731.00)                    |                                  |                                  |
| <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 BALANCE (C + D4)</b> |                |              | 1,378.00               | (227,731.00)                              | (299,475.82)           | (227,731.00)                    |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 481,984.00             | 1,512,474.00                              |                        | 1,512,474.00                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 481,984.00             | 1,512,474.00                              |                        | 1,512,474.00                    |                                  |                                  |
| d) Other Restatements                                      |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 481,984.00             | 1,512,474.00                              |                        | 1,512,474.00                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 483,362.00             | 1,284,743.00                              |                        | 1,284,743.00                    |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                |              | 51,337.00              | 649,607.00                                |                        | 649,607.00                      |                                  |                                  |
| 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         | 432,026.00             | 635,136.00                                |                        | 635,136.00                      |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | (1.00)                 | 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%                             |
| <b>TOTAL, LCFF SOURCES</b>                               |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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         | 65,045.00              | 65,045.00                                 | 0.00                   | 65,045.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>65,045.00</b>       | <b>65,045.00</b>                          | <b>0.00</b>            | <b>65,045.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Other State Apportionments                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other State Apportionments - Current Year            |                | 8311         | 286,000.00             | 286,000.00                                | 171,274.00             | 286,000.00                      | 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         | 1,329,945.00           | 1,329,945.00                              | 0.00                   | 1,329,945.00                    | 0.00                             | 0.0%                             |
| All Other State Revenue                                  | All Other      | 8590         | 47,050.00              | 47,050.00                                 | 30,927.00              | 47,050.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>1,662,995.00</b>    | <b>1,662,995.00</b>                       | <b>202,201.00</b>      | <b>1,662,995.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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         | 25,000.00              | 25,000.00                                 | 7,158.16               | 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%                             |
| Fees and Contracts                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| Adult Education Fees                                     |                | 8671         | 0.00                   | 96,000.00                                 | 44,158.00              | 96,000.00                       | 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         | 219,500.00             | 221,959.00                                | 85,485.06              | 221,959.00                      | 0.00                             | 0.0%                             |
| Tuition  |                | 8710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>244,500.00</b>      | <b>342,959.00</b>                         | <b>136,801.22</b>      | <b>342,959.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>1,972,540.00</b>    | <b>2,070,999.00</b>                       | <b>339,002.22</b>      | <b>2,070,999.00</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>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                        |                | 1100         | 423,165.00             | 432,861.00                                | 90,630.09              | 432,861.00                      | 0.00                             | 0.0%                             |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 291,881.00             | 291,881.00                                | 90,981.96              | 291,881.00                      | 0.00                             | 0.0%                             |
| Other Certificated Salaries                            |                | 1900         | 0.00                   | 4,997.00                                  | 3,865.05               | 4,997.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>715,046.00</b>      | <b>729,739.00</b>                         | <b>185,477.10</b>      | <b>729,739.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                      |                | 2100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Classified Support Salaries                            |                | 2200         | 31,195.00              | 31,195.00                                 | 10,398.24              | 31,195.00                       | 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         | 100,879.00             | 100,879.00                                | 33,292.92              | 100,879.00                      | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 244,461.00             | 242,909.00                                | 64,989.01              | 242,909.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>376,535.00</b>      | <b>374,983.00</b>                         | <b>108,680.17</b>      | <b>374,983.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 139,386.00             | 140,884.00                                | 25,633.20              | 140,884.00                      | 0.00                             | 0.0%                             |
| PERS   |                | 3201-3202    | 76,990.00              | 77,509.00                                 | 18,597.85              | 77,509.00                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 39,948.00              | 41,234.00                                 | 11,344.46              | 41,234.00                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 162,407.00             | 164,104.00                                | 49,204.64              | 164,104.00                      | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 529.00                 | 557.00                                    | 140.82                 | 557.00                          | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 25,062.00              | 25,733.00                                 | 6,750.28               | 25,733.00                       | 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    | 2,760.00               | 2,760.00                                  | 973.57                 | 2,760.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>447,082.00</b>      | <b>452,781.00</b>                         | <b>112,644.82</b>      | <b>452,781.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 500.00                 | 12,500.00                                 | 8,655.90               | 12,500.00                       | 0.00                             | 0.0%                             |
| Books and Other Reference Materials                    |                | 4200         | 2,546.00               | 4,746.00                                  | 1,020.35               | 4,746.00                        | 0.00                             | 0.0%                             |
| Materials and Supplies                                 |                | 4300         | 56,339.00              | 93,428.00                                 | 29,013.44              | 93,428.00                       | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                               |                | 4400         | 4,000.00               | 3,550.00                                  | 1,749.61               | 3,550.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>63,385.00</b>       | <b>114,224.00</b>                         | <b>40,439.30</b>       | <b>114,224.00</b>               | <b>0.00</b>                      | <b>0.0%</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         | 153,800.00             | 153,800.00                                | 0.00                   | 153,800.00                      | 0.00                             | 0.0%                             |
| Travel and Conferences  |                | 5200         | 8,500.00               | 11,000.00                                 | 1,965.71               | 11,000.00                       | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 1,300.00               | 1,450.00                                  | 1,270.00               | 1,450.00                        | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                              |                | 5500         | 900.00                 | 900.00                                    | 0.00                   | 900.00                          | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 12,100.00              | 206,489.00                                | 167,420.85             | 206,489.00                      | 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         | 1,220.00               | 1,220.00                                  | 370.24                 | 1,220.00                        | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 77,688.00              | 130,978.00                                | 12,558.01              | 130,978.00                      | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 4,150.00               | 9,660.00                                  | 5,945.83               | 9,660.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>259,658.00</b>      | <b>515,497.00</b>                         | <b>189,530.64</b>      | <b>515,497.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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                   | 2,050.00                                  | 0.00                   | 2,050.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>            | <b>2,050.00</b>                           | <b>0.00</b>            | <b>2,050.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| Tuition   |                |              |                        |   |                        |                                 |                                  |                                  |
| Tuition, Excess Costs, and/or Deficit Payments                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Payments to Districts or Charter Schools                          |                | 7141         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Payments to County Offices  |                | 7142         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Payments to JPAs  |                | 7143         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Transfers Out   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Pass-Through Revenues                                |                |              |                        |   |                        |                                 |                                  |                                  |
| To Districts or Charter Schools                                   |                | 7211         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To County Offices   |                | 7212         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To JPAs   |                | 7213         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service  |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest   |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 109,456.00             | 109,456.00                                | 1,706.01               | 109,456.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>109,456.00</b>      | <b>109,456.00</b>                         | <b>1,706.01</b>        | <b>109,456.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>1,971,162.00</b>    | <b>2,298,730.00</b>                       | <b>638,478.04</b>      | <b>2,298,730.00</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>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%                             |
| <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: 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%                             |
| 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%                             |
| <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%                             |
| All Other Financing Uses   |                | 7699         | 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 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| <b>Resource</b>           | <b>Description</b>                  | <b>2018/19<br/>Projected Year Totals</b> |
|---------------------------|-------------------------------------|--|
| 6391                      | Adult Education Block Grant Program | 334,388.00                               |
| 9010                      | Other Restricted Local              | 315,219.00                               |
| Total, Restricted Balance |                                     | <u>649,607.00</u>                        |

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| 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               | 1,100,000.00           | 1,175,000.00                              | 85,980.01              | 1,175,000.00                    | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 80,000.00              | 80,000.00                                 | 6,705.93               | 80,000.00                       | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 802,000.00             | 804,000.00                                | 164,325.26             | 804,000.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 1,982,000.00           | 2,059,000.00                              | 257,011.20             | 2,059,000.00                    |                                  |                                  |
| <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               | 782,857.00             | 813,873.00                                | 210,851.70             | 813,873.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 465,380.00             | 467,068.00                                | 118,125.39             | 467,068.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 692,200.00             | 733,819.00                                | 209,696.55             | 733,819.00                      | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 32,128.00              | 39,732.00                                 | 6,836.62               | 39,732.00                       | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 8,073.00                                  | 0.00                   | 8,073.00                        | 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               | 106,732.00             | 106,732.00                                | 0.00                   | 106,732.00                      | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 2,079,297.00           | 2,169,297.00                              | 545,510.26             | 2,169,297.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (97,297.00)            | (110,297.00)                              | (288,499.06)           | (110,297.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 97,597.00              | 97,597.00                                 | 0.00                   | 97,597.00                       | 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   |                |                         | 97,597.00              | 97,597.00                                 | 0.00                   | 97,597.00                       |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 300.00              | (12,700.00)                         | (288,499.06)        | (12,700.00)               |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited                                |                |              |                     |                                     |                     |                           |                            |                         |
|  |                | 9791         | 40,008.00           | 164,923.00                          |                     | 164,923.00                | 0.00                       | 0.0%                    |
| b) Audit Adjustments                                       |                |              |                     |                                     |                     |                           |                            |                         |
|  |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 40,008.00           | 164,923.00                          |                     | 164,923.00                |                            |                         |
| d) Other Restatements                                      |                |              |                     |                                     |                     |                           |                            |                         |
|  |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 40,008.00           | 164,923.00                          |                     | 164,923.00                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 40,308.00           | 152,223.00                          |                     | 152,223.00                |                            |                         |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                         |
|  |                | 9711         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
|  |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
|  |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
|  |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted  |                |              | 40,308.00           | 152,223.00                          |                     | 152,223.00                |                            |                         |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                         |
|  |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
|  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                         |
|  |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                         |
|  |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
|  |                | 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         | 1,100,000.00           | 1,175,000.00                              | 85,980.01              | 1,175,000.00                    | 0.00                             | 0.0%                             |
| Donated Food Commodities                                 |                | 8221         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Federal Revenue                                |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>1,100,000.00</b>    | <b>1,175,000.00</b>                       | <b>85,980.01</b>       | <b>1,175,000.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8520         | 80,000.00              | 80,000.00                                 | 6,705.93               | 80,000.00                       | 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>                        |                |              | <b>80,000.00</b>       | <b>80,000.00</b>                          | <b>6,705.93</b>        | <b>80,000.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Sales</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Food Service Sales                                       |                | 8634         | 750,000.00             | 750,000.00                                | 158,277.26             | 750,000.00                      | 0.00                             | 0.0%                             |
| Leases and Rentals                                       |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 2,000.00               | 4,000.00                                  | 1,065.50               | 4,000.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Fees and Contracts</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Interagency Services                                     |                | 8677         | 40,000.00              | 40,000.00                                 | 1,791.30               | 40,000.00                       | 0.00                             | 0.0%                             |
| <b>Other Local Revenue</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 10,000.00              | 10,000.00                                 | 3,191.20               | 10,000.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>802,000.00</b>      | <b>804,000.00</b>                         | <b>164,325.26</b>      | <b>804,000.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>1,982,000.00</b>    | <b>2,059,000.00</b>                       | <b>257,011.20</b>      | <b>2,059,000.00</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>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%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                            |                | 2200         | 641,852.00             | 672,868.00                                | 170,634.10             | 672,868.00                      | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 101,005.00             | 101,005.00                                | 32,148.04              | 101,005.00                      | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 40,000.00              | 40,000.00                                 | 8,069.56               | 40,000.00                       | 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>                      |                |              | 782,857.00             | 813,873.00                                | 210,851.70             | 813,873.00                      | 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    | 130,202.00             | 131,289.00                                | 33,935.26              | 131,289.00                      | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 54,053.00              | 54,513.00                                 | 14,559.39              | 54,513.00                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 262,584.00             | 262,584.00                                | 64,502.26              | 262,584.00                      | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 355.00                 | 358.00                                    | 95.37                  | 358.00                          | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 17,586.00              | 17,724.00                                 | 4,833.11               | 17,724.00                       | 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    | 600.00                 | 600.00                                    | 200.00                 | 600.00                          | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 465,380.00             | 467,068.00                                | 118,125.39             | 467,068.00                      | 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         | 57,200.00              | 56,523.00                                 | 27,648.22              | 56,523.00                       | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                               |                | 4400         | 15,000.00              | 15,000.00                                 | 11,828.10              | 15,000.00                       | 0.00                             | 0.0%                             |
| Food   |                | 4700         | 620,000.00             | 662,296.00                                | 170,220.23             | 662,296.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | 692,200.00             | 733,819.00                                | 209,696.55             | 733,819.00                      | 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         | 500.00                 | 500.00                                    | 31.39                  | 500.00                          | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 1,000.00               | 500.00                                    | 321.26                 | 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         | 5,500.00               | 5,500.00                                  | 628.30                 | 5,500.00                        | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 5,800.00               | 8,400.00                                  | 3,631.01               | 8,400.00                        | 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         | 5,500.00               | 6,004.00                                  | 1,412.06               | 6,004.00                        | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 11,628.00              | 16,628.00                                 | 0.00                   | 16,628.00                       | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 2,200.00               | 2,200.00                                  | 812.60                 | 2,200.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>32,128.00</b>       | <b>39,732.00</b>                          | <b>6,836.62</b>        | <b>39,732.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                   | 8,073.00                                  | 0.00                   | 8,073.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>            | <b>8,073.00</b>                           | <b>0.00</b>            | <b>8,073.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Debt Service</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 106,732.00             | 106,732.00                                | 0.00                   | 106,732.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>106,732.00</b>      | <b>106,732.00</b>                         | <b>0.00</b>            | <b>106,732.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL EXPENDITURES</b>   |                |              | <b>2,079,297.00</b>    | <b>2,169,297.00</b>                       | <b>545,510.26</b>      | <b>2,169,297.00</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>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General Fund   |                | 8916         | 97,597.00              | 97,597.00                                 | 0.00                   | 97,597.00                       | 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>                                   |                |              | <b>97,597.00</b>       | <b>97,597.00</b>                          | <b>0.00</b>            | <b>97,597.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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>                                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs<br>Long-Term Debt Proceeds |                | 8965         | 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%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b>         |                |              | <b>97,597.00</b>       | <b>97,597.00</b>                          | <b>0.00</b>            | <b>97,597.00</b>                |                                  |                                  |

| <u>Resource</u>           | <u>Description</u>   | <u>2018/19<br/>Projected Year Totals</u> |
|---------------------------|--|--|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School | 152,223.00                               |
| Total, Restricted Balance |  | <u>152,223.00</u>                        |

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| 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               | 0.00                   | 0.00                                      | 250.56                 | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 0.00                   | 0.00                                      | 250.56                 | 0.00                            |                                  |                                  |
| <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> |                |                         |                        |   |                        |                                 |                                  |                                  |
|   |                |                         | 0.00                   | 0.00                                      | 250.56                 | 0.00                            |                                  |                                  |
| <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                            |                                  |                                  |

2018-19 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

| 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 BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 250.56                 | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 71,841.00              | 72,596.00                                 |                        | 72,596.00                       | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 71,841.00              | 72,596.00                                 |                        | 72,596.00                       |                                  |                                  |
| d) Other Restatements                                      |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 71,841.00              | 72,596.00                                 |                        | 72,596.00                       |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 71,841.00              | 72,596.00                                 |                        | 72,596.00                       |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 71,841.00              | 72,596.00                                 |                        | 72,596.00                       |                                  |                                  |
| 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>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%                             |
| <b>TOTAL, LCFF SOURCES</b>                                     |                |              | 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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 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         | 0.00                   | 0.00                                      | 250.56                 | 0.00                            | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue  |                | 8699         | 0.00                   | 0.00                                      | 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>                              |                |              | 0.00                   | 0.00                                      | 250.56                 | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>   |                |              | 0.00                   | 0.00                                      | 250.56                 | 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>CLASSIFIED SALARIES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                                       |                | 2200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Classified Salaries   |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                                 |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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>                                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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         | 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%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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         | 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>                                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</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>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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

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

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| 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               | 350,000.00             | 400,000.00                                | 100,910.51             | 400,000.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 350,000.00             | 400,000.00                                | 100,910.51             | 400,000.00                      |                                  |                                  |
| <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               | 140,000.00             | 140,000.00                                | 4,552.35               | 140,000.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 5,306.00               | 5,306.00                                  | 172.54                 | 5,306.00                        | 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               | 13,000.00              | 19,520.00                                 | 6,525.94               | 19,520.00                       | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 3,170,000.00           | 4,940,300.00                              | 946,702.85             | 4,940,300.00                    | 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  |                |                         | 3,328,306.00           | 5,105,126.00                              | 957,953.68             | 5,105,126.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,978,306.00)         | (4,705,126.00)                            | (857,043.17)           | (4,705,126.00)                  |                                  |                                  |
| <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> |                |              | (2,978,306.00)         | (4,705,126.00)                            | (857,043.17)           | (4,705,126.00)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9791         | 11,007,574.00          | 22,550,115.00                             |                        | 22,550,115.00                   | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 11,007,574.00          | 22,550,115.00                             |                        | 22,550,115.00                   |                                  |                                  |
| d) Other Restatements  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 11,007,574.00          | 22,550,115.00                             |                        | 22,550,115.00                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 8,029,268.00           | 17,844,989.00                             |                        | 17,844,989.00                   |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                |              | 7,810,752.00           | 17,626,473.00                             |                        | 17,626,473.00                   |                                  |                                  |
| 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         | 218,516.00             | 218,516.00                                |                        | 218,516.00                      |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
|  |                | 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>                                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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>                              |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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         | 350,000.00             | 400,000.00                                | 100,820.51             | 400,000.00                      | 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                                      | 90.00                  | 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>350,000.00</b>      | <b>400,000.00</b>                         | <b>100,910.51</b>      | <b>400,000.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>   |                |              | <b>350,000.00</b>      | <b>400,000.00</b>                         | <b>100,910.51</b>      | <b>400,000.00</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>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         | 140,000.00             | 140,000.00                                | 4,552.35               | 140,000.00                      | 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>140,000.00</b>      | <b>140,000.00</b>                         | <b>4,552.35</b>        | <b>140,000.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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    | 2,030.00               | 2,030.00                                  | 66.01                  | 2,030.00                        | 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    | 70.00                  | 70.00                                     | 2.28                   | 70.00                           | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                | 3601-3602    | 3,206.00               | 3,206.00                                  | 104.25                 | 3,206.00                        | 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>5,306.00</b>        | <b>5,306.00</b>                           | <b>172.54</b>          | <b>5,306.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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                                      | 6.60                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 13,000.00              | 19,520.00                                 | 6,519.34               | 19,520.00                       | 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>     |                |              | <b>13,000.00</b>       | <b>19,520.00</b>                          | <b>6,525.94</b>        | <b>19,520.00</b>                | <b>0.00</b>                      | <b>0.0%</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>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 1,205,000.00           | 1,651,500.00                              | 657,396.04             | 1,651,500.00                    | 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         | 1,965,000.00           | 3,288,800.00                              | 289,306.81             | 3,288,800.00                    | 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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>3,170,000.00</b>    | <b>4,940,300.00</b>                       | <b>946,702.85</b>      | <b>4,940,300.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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         | 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>                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>3,328,306.00</b>    | <b>5,105,126.00</b>                       | <b>957,953.68</b>      | <b>5,105,126.00</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>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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |

| <u>Resource</u>           | <u>Description</u>     | <u>2018/19<br/>Projected Year Totals</u> |
|---------------------------|------------------------|--|
| 9010                      | Other Restricted Local | 17,626,473.00                            |
| Total, Restricted Balance |                        | <u>17,626,473.00</u>                     |

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| 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               | 468,150.00             | 476,150.00                                | 226,281.24             | 476,150.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES  |                |                         | 468,150.00             | 476,150.00                                | 226,281.24             | 476,150.00                      |                                  |                                  |
| <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               | 58,905.00              | 81,965.00                                 | 20,003.00              | 81,965.00                       | 0.00                             | 0.0%                             |
| 6) Capital Outlay  |                | 6000-6999               | 300,000.00             | 477,940.00                                | 51,057.00              | 477,940.00                      | 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  |                |                         | 358,905.00             | 559,905.00                                | 71,060.00              | 559,905.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)</b> |                |                         | 109,245.00             | (83,755.00)                               | 155,221.24             | (83,755.00)                     |                                  |                                  |
| <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> |                |              | 109,245.00             | (83,755.00)                               | 155,221.24             | (83,755.00)                     |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,170,953.00           | 1,506,906.00                              |                        | 1,506,906.00                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,170,953.00           | 1,506,906.00                              |                        | 1,506,906.00                    |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,170,953.00           | 1,506,906.00                              |                        | 1,506,906.00                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,280,198.00           | 1,423,151.00                              |                        | 1,423,151.00                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 1,280,198.00           | 1,423,151.00                              |                        | 1,423,151.00                    |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<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                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Restricted Levies                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Secured Roll   |                | 8615         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Unsecured Roll   |                | 8616         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Prior Years' Taxes                                       |                | 8617         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Supplemental Taxes                                       |                | 8618         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Non-Ad Valorem Taxes                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Parcel Taxes   |                | 8621         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other  |                | 8622         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Community Redevelopment Funds                            |                |              |                        |   |                        |                                 |                                  |                                  |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Non-LCFF Taxes   |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 8660         | 18,000.00              | 26,000.00                                 | 6,268.78               | 26,000.00                       | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Fees and Contracts                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| Mitigation/Developer Fees                                |                | 8681         | 450,000.00             | 450,000.00                                | 220,012.46             | 450,000.00                      | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 150.00                 | 150.00                                    | 0.00                   | 150.00                          | 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>468,150.00</b>      | <b>476,150.00</b>                         | <b>226,281.24</b>      | <b>476,150.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>468,150.00</b>      | <b>476,150.00</b>                         | <b>226,281.24</b>      | <b>476,150.00</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>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Certificated Salaries                                 |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</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         | 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>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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         | 58,905.00              | 66,965.00                                 | 20,003.00              | 66,965.00                       | 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                   | 15,000.00                                 | 0.00                   | 15,000.00                       | 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>     |                |              | <b>58,905.00</b>       | <b>81,965.00</b>                          | <b>20,003.00</b>       | <b>81,965.00</b>                | <b>0.00</b>                      | <b>0.0%</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>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         | 300,000.00             | 477,940.00                                | 51,057.00              | 477,940.00                      | 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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>300,000.00</b>      | <b>477,940.00</b>                         | <b>51,057.00</b>       | <b>477,940.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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>                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>358,905.00</b>      | <b>559,905.00</b>                         | <b>71,060.00</b>       | <b>559,905.00</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>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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Proceeds</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>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%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

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

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| 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               | 429,608.00             | 527,177.00                                | 75,073.19              | 527,177.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 429,608.00             | 527,177.00                                | 75,073.19              | 527,177.00                      |                                  |                                  |
| <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                   | 12,000.00                                 | 0.00                   | 12,000.00                       | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 300,000.00             | 400,000.00                                | 16,085.00              | 400,000.00                      | 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  |                |                         | 300,000.00             | 422,000.00                                | 16,085.00              | 422,000.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 129,608.00             | 105,177.00                                | 58,988.19              | 105,177.00                      |                                  |                                  |
| <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> |                |              | 129,608.00             | 105,177.00                                | 58,988.19              | 105,177.00                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 719,638.00             | 1,396,230.00                              |                        | 1,396,230.00                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 719,638.00             | 1,396,230.00                              |                        | 1,396,230.00                    |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 719,638.00             | 1,396,230.00                              |                        | 1,396,230.00                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 849,246.00             | 1,501,407.00                              |                        | 1,501,407.00                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9740         | 0.00                   | 20,597.00                                 |                        | 20,597.00                       |                                  |                                  |
| 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         | 858,446.00             | 1,480,810.00                              |                        | 1,480,810.00                    |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | (9,200.00)             | 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>                                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Pass-Through Revenues from State Sources                       |                | 8587         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| California Clean Energy Jobs Act                               | 6230           | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Revenue  | All Other      | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Local Revenue  |                |              |                        |   |                        |                                 |                                  |                                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 400,000.00             | 400,000.00                                | 0.00                   | 400,000.00                      | 0.00                             | 0.0%                             |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                                     |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Leases and Rentals   |                | 8650         | 24,608.00              | 54,608.00                                 | 13,342.15              | 54,608.00                       | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 5,000.00               | 14,000.00                                 | 3,094.76               | 14,000.00                       | 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                   | 58,569.00                                 | 58,636.28              | 58,569.00                       | 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>429,608.00</b>      | <b>527,177.00</b>                         | <b>75,073.19</b>       | <b>527,177.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>   |                |              | <b>429,608.00</b>      | <b>527,177.00</b>                         | <b>75,073.19</b>       | <b>527,177.00</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>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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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                   | 12,000.00                                 | 0.00                   | 12,000.00                       | 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>                            |                |              | <b>0.00</b>            | <b>12,000.00</b>                          | <b>0.00</b>            | <b>12,000.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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                   | 10,000.00                                 | 0.00                   | 10,000.00                       | 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>     |                |              | <b>0.00</b>            | <b>10,000.00</b>                          | <b>0.00</b>            | <b>10,000.00</b>                | <b>0.00</b>                      | <b>0.0%</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>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 0.00                   | 138,200.00                                | 13,649.00              | 138,200.00                      | 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         | 300,000.00             | 174,150.00                                | 2,436.00               | 174,150.00                      | 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                   | 87,650.00                                 | 0.00                   | 87,650.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>300,000.00</b>      | <b>400,000.00</b>                         | <b>16,085.00</b>       | <b>400,000.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>300,000.00</b>      | <b>422,000.00</b>                         | <b>16,085.00</b>       | <b>422,000.00</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>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>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Proceeds</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>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   |                | 8971         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Certificates of Participation                       |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Capital Leases                                      |                | 8973         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Lease Revenue Bonds                                 |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |

| <u>Resource</u>           | <u>Description</u>               | <u>2018/19<br/>Projected Year Totals</u> |
|---------------------------|----------------------------------|--|
| 6230                      | California Clean Energy Jobs Act | 20,597.00                                |
| Total, Restricted Balance |                                  | <u>20,597.00</u>                         |

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| 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               | 0.00                   | 0.00                                      | 39.58                  | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 0.00                   | 0.00                                      | 39.58                  | 0.00                            |                                  |                                  |
| <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               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 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  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | 0.00                                      | 39.58                  | 0.00                            |                                  |                                  |
| <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<br/>NET POSITION (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 39.58                  | 0.00                            |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 10,166.00              | 10,288.00                                 |                        | 10,288.00                       | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 10,166.00              | 10,288.00                                 |                        | 10,288.00                       |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 10,166.00              | 10,288.00                                 |                        | 10,288.00                       |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 10,166.00              | 10,288.00                                 |                        | 10,288.00                       |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 10,166.00              | 10,288.00                                 |                        | 10,288.00                       |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                | 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>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Sales</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                      | 39.58                  | 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%                             |
| <b>Fees and Contracts</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Other Local Revenue</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 0.00                   | 0.00                                      | 39.58                  | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 0.00                   | 0.00                                      | 39.58                  | 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>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                             |                | 1100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 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%                             |
| Other Certificated Salaries                                 |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                           |                | 2100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</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         | 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%                             |
| Food  |                | 4700         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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    | 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%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</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>DEPRECIATION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Depreciation Expense  |                | 6900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, DEPRECIATION</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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENSES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 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>(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 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%                             |
| <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                            |                                  |                                  |

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

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| 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               | 28,000.00              | 28,000.00                                 | 1,014.75               | 28,000.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 28,000.00              | 28,000.00                                 | 1,014.75               | 28,000.00                       |                                  |                                  |
| <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               | 50,000.00              | 50,000.00                                 | 19,885.68              | 50,000.00                       | 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  |                |                         | 50,000.00              | 50,000.00                                 | 19,885.68              | 50,000.00                       |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (22,000.00)            | (22,000.00)                               | (18,870.93)            | (22,000.00)                     |                                  |                                  |
| <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<br/>NET POSITION (C + D4)</b> |                |              | (22,000.00)            | (22,000.00)                               | (18,870.93)            | (22,000.00)                     |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 264,915.00             | 338,263.00                                |                        | 338,263.00                      | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 264,915.00             | 338,263.00                                |                        | 338,263.00                      |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 264,915.00             | 338,263.00                                |                        | 338,263.00                      |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 242,915.00             | 316,263.00                                |                        | 316,263.00                      |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 242,915.00             | 316,263.00                                |                        | 316,263.00                      |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                | 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>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 3,000.00               | 3,000.00                                  | 1,014.75               | 3,000.00                        | 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                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| In-District Premiums/Contributions                       |                | 8674         | 25,000.00              | 25,000.00                                 | 0.00                   | 25,000.00                       | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 28,000.00              | 26,000.00                                 | 1,014.75               | 28,000.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 28,000.00              | 28,000.00                                 | 1,014.75               | 28,000.00                       |                                  |                                  |



| 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>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%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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    | 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 - Interfund                       |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 50,000.00              | 50,000.00                                 | 19,885.68              | 50,000.00                       | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>         |                |              | <b>50,000.00</b>       | <b>50,000.00</b>                          | <b>19,885.68</b>       | <b>50,000.00</b>                | <b>0.00</b>                      | <b>0.0%</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>DEPRECIATION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Depreciation Expense  |                | 6900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, DEPRECIATION</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENSES</b>  |                |              | 50,000.00              | 50,000.00                                 | 19,885.68              | 50,000.00                       |                                  |                                  |
| <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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 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>(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 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%                             |
| <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                            |                                  |                                  |

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

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| 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               | 2,000.00               | 2,000.00                                  | 558.69                 | 2,000.00                        | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 2,000.00               | 2,000.00                                  | 558.69                 | 2,000.00                        |                                  |                                  |
| <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               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 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  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,000.00               | 2,000.00                                  | 558.69                 | 2,000.00                        |                                  |                                  |
| <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<br/>NET POSITION (C + D4)</b> |                |              | 2,000.00               | 2,000.00                                  | 558.69                 | 2,000.00                        |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 114,910.00             | 117,219.00                                |                        | 117,219.00                      | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 114,910.00             | 117,219.00                                |                        | 117,219.00                      |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 114,910.00             | 117,219.00                                |                        | 117,219.00                      |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 116,910.00             | 119,219.00                                |                        | 119,219.00                      |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 116,910.00             | 119,219.00                                |                        | 119,219.00                      |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                | 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>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Sales</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 2,000.00               | 2,000.00                                  | 558.69                 | 2,000.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Other Local Revenue</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 2,000.00               | 2,000.00                                  | 558.69                 | 2,000.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 2,000.00               | 2,000.00                                  | 558.69                 | 2,000.00                        |                                  |                                  |



| 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>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                             |                | 1100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 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%                             |
| Other Certificated Salaries                                 |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                           |                | 2100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</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         | 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%                             |
| Food  |                | 4700         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <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    | 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%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</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>DEPRECIATION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Depreciation Expense  |                | 6900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, DEPRECIATION</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others                             |                | 7299         | 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>TOTAL, EXPENSES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</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%                             |
| All Other Financing Sources                                       |                | 8979         | 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%                             |
| All Other Financing Uses  |                | 7699         | 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 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a + c - d + e)</b>    |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

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

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| Description  | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| <b>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)  | 6,114.22                                 | 6,066.67   | 6,066.67   | 6,066.67                                       | 0.00                        | 0%                                     |
| <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>   | 6,114.22                                 | 6,066.67   | 6,066.67   | 6,066.67                                       | 0.00                        | 0%                                     |
| <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   | 32.82                                    | 187.20   | 187.20   | 187.20   | 0.00                        | 0%                                     |
| c. Special Education-NPS/LCI   | 36.13                                    | 30.01  | 30.01  | 30.01  | 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 (Sum of Lines A5a through A5f)</b>   | 68.95                                    | 217.21   | 217.21   | 217.21   | 0.00                        | 0%                                     |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 6,183.17                                 | 6,283.88   | 6,283.88   | 6,283.88                                       | 0.00                        | 0%                                     |
| <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 FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| <b>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>  |  |  |  |  |                             |  |
| 1. Total Charter School Regular ADA   | 936.91                                   | 943.83   | 943.83   | 943.83   | 0.00                        | 0%                                     |
| 2. Charter School County Program Alternative Education ADA  |  |  |  |  |                             |  |
| a. County Group Home and Institution Pupils   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| b. Juvenile Halls, Homes, and Camps   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| 3. Charter School Funded County Program ADA   |  |  |  |  |                             |  |
| a. County Community Schools   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| b. Special Education-Special Day Class  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| c. Special Education-NPS/LCI  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| d. Special Education Extended Year  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)   | 936.91                                   | 943.83   | 943.83   | 943.83   | 0.00                        | 0%                                     |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |  |  |  |  |                             |  |
| 5. Total Charter School Regular ADA   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| 6. Charter School County Program Alternative Education ADA  |  |  |  |  |                             |  |
| a. County Group Home and Institution Pupils   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| b. Juvenile Halls, Homes, and Camps   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| 7. Charter School Funded County Program ADA   |  |  |  |  |                             |  |
| a. County Community Schools   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| b. Special Education-Special Day Class  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| c. Special Education-NPS/LCI  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| d. Special Education Extended Year  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0%                                     |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)   | 936.91                                   | 943.83   | 943.83   | 943.83   | 0.00                        | 0%                                     |

| Object   | July           | August         | September      | October        | November       | December       | January       | February       |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|
| <b>ACTUALS THROUGH THE MONTH OF</b><br>(Enter Month Name): |                |                |                |                |                |                |               |                |
| <b>A. BEGINNING CASH</b>                                   | 17,880,442.96  | 15,484,407.38  | 10,279,923.63  | 8,706,673.06   | 3,999,562.16   | 3,616,591.96   | 15,769,091.96 | 17,819,091.96  |
| <b>B. RECEIPTS</b>   |                |                |                |                |                |                |               |                |
| LCFF/Revenue Limit Sources                                 |                |                |                |                |                |                |               |                |
| Principal Apportionment                                    | 1,283,861.00   | 1,283,861.00   | 4,279,609.00   | 2,310,951.00   | 2,310,951.00   | 4,500,000.00   | 2,500,000.00  | 2,000,000.00   |
| Property Taxes   | 1,583.14       | 0.00           | 0.00           | 120,695.51     | 16,140.93      | 17,000,000.00  | 4,500,000.00  | 100,000.00     |
| Miscellaneous Funds  | (94,732.00)    | (81,315.00)    | (162,630.00)   | (108,420.00)   | (108,420.00)   | (110,000.00)   | (110,000.00)  | (110,000.00)   |
| Federal Revenue  | 0.00           | 0.00           | 8,384.00       | 174,144.04     | 24,436.35      | 500,000.00     | 500,000.00    | 450,000.00     |
| Other State Revenue  | 0.00           | 0.00           | 341.95         | 835,888.80     | 253,044.23     | 1,000,000.00   | 1,000,000.00  | 1,000,000.00   |
| Other Local Revenue  | 158,230.49     | 266,290.81     | 479,962.73     | 560,707.90     | 417,413.33     | 1,000,000.00   | 1,500,000.00  | 1,500,000.00   |
| Interfund Transfers In                                     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| All Other Financing Sources                                | 1,348,942.63   | 1,468,836.81   | 4,605,667.68   | 3,893,967.25   | 2,913,565.84   | 23,890,000.00  | 9,890,000.00  | 4,940,000.00   |
| <b>TOTAL RECEIPTS</b>                                      |                |                |                |                |                |                |               |                |
| <b>C. DISBURSEMENTS</b>                                    |                |                |                |                |                |                |               |                |
| Certificated Salaries                                      | 579,129.37     | 3,096,016.74   | 3,092,556.49   | 3,130,573.82   | 3,139,157.18   | 3,500,000.00   | 3,150,000.00  | 3,150,000.00   |
| Classified Salaries  | 519,622.01     | 984,107.77     | 1,034,231.02   | 1,027,276.54   | 1,094,824.53   | 1,100,000.00   | 1,050,000.00  | 1,050,000.00   |
| Employee Benefits  | 480,272.83     | 1,661,143.29   | 1,695,353.46   | 1,715,956.06   | 1,725,318.68   | 2,500,000.00   | 2,100,000.00  | 2,100,000.00   |
| Books and Supplies   | 60,945.93      | 301,426.98     | 568,832.83     | 700,158.65     | 203,284.54     | 300,000.00     | 300,000.00    | 500,000.00     |
| Services   | 648,709.75     | 440,888.81     | 660,916.79     | 753,835.88     | 672,050.05     | 700,000.00     | 1,000,000.00  | 500,000.00     |
| Capital Outlay   | 0.00           | 33,751.20      | 29,111.58      | 5,404.09       | 68,822.65      | 0.00           | 0.00          | 25,000.00      |
| Other Outgo  | 6,750.00       | 0.00           | 0.00           | (1,706.01)     | 0.00           | 0.00           | 0.00          | 0.00           |
| Interfund Transfers Out                                    | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| All Other Financing Uses                                   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| <b>TOTAL DISBURSEMENTS</b>                                 |                |                |                |                |                |                |               |                |
| <b>D. BALANCE SHEET ITEMS</b>                              |                |                |                |                |                |                |               |                |
| Assets and Deferred Outflows                               |                |                |                |                |                |                |               |                |
| Cash Not In Treasury                                       | 0.00           | 0.00           | 0.00           | 684.61         | 239.47         | 2,500.00       | 0.00          | 0.00           |
| Accounts Receivable  | (4,256,103.83) | 155,242.84     | 702,313.57     | 446,371.81     | 45,090.61      | 500,000.00     | 500,000.00    | 492,082.54     |
| Due From Other Funds                                       | (2,679,098.83) | 40,000.00      | 0.00           | 1,029,098.83   | (500,000.00)   | 500,000.00     | 500,000.00    | 0.00           |
| Stores   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| Prepaid Expenditures                                       | (46,575.00)    | 0.00           | 0.00           | 8,712.00       | 0.00           | 10,000.00      | 10,000.00     | 7,863.00       |
| Other Current Assets                                       | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| Deferred Outflows of Resources                             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| <b>SUBTOTAL</b>  | (7,012,401.74) | 195,242.84     | 702,313.57     | 1,484,867.25   | (454,669.92)   | 1,012,500.00   | 1,010,000.00  | 489,945.54     |
| Liabilities and Deferred Inflows                           |                |                |                |                |                |                |               |                |
| Accounts Payable   | (5,566,384.75) | 311,228.61     | (199,770.35)   | 265,932.14     | (161,591.51)   | 750,000.00     | 750,000.00    | 750,000.00     |
| Due To Other Funds   | (3,175,604.88) | 40,000.00      | 0.00           | 1,685,604.88   | (3,900,000.00) | 3,900,000.00   | 500,000.00    | 450,000.00     |
| Current Loans  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| Unearned Revenues  | (802,909.35)   | 0.00           | 0.00           | 802,909.35     | 0.00           | 0.00           | 0.00          | 0.00           |
| Deferred Inflows of Resources                              | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| <b>SUBTOTAL</b>  | (9,544,898.98) | 351,228.61     | (199,770.35)   | 2,754,446.37   | (4,061,591.51) | 4,850,000.00   | 1,250,000.00  | 1,200,000.00   |
| Nonoperating   |                |                |                |                |                |                |               |                |
| Suspense Clearing  |                |                |                |                |                |                |               |                |
| <b>TOTAL BALANCE SHEET ITEMS</b>                           |                |                |                |                |                |                |               |                |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>                | 2,532,497.24   | (1,449,548.32) | 902,083.92     | (1,269,579.12) | 3,606,921.59   | (3,637,500.00) | (240,000.00)  | (700,054.46)   |
| <b>F. ENDING CASH (A + E)</b>                              | (2,395,035.58) | (5,204,483.75) | (1,573,250.57) | (4,707,110.90) | (382,970.20)   | 12,152,500.00  | 2,050,000.00  | (3,085,054.46) |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>  | 15,484,407.38  | 10,279,923.63  | 8,706,673.06   | 3,999,562.16   | 3,616,591.96   | 15,769,091.96  | 17,819,091.96 | 14,734,037.50  |



| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name)        | Object    | March          | April         | May            | June           | Accruals       | Adjustments | TOTAL          | BUDGET         |
|---|-----------|----------------|---------------|----------------|----------------|----------------|-------------|----------------|----------------|
| <b>A. BEGINNING CASH</b>                                  | October   | 14,734,037.50  | 13,434,037.50 | 20,013,002.42  | 18,053,002.42  |                |             |                |                |
| <b>B. RECEIPTS</b>  |           |                |               |                |                |                |             |                |                |
| LCFF/Revenue Limit Sources                                |           |                |               |                |                |                |             |                |                |
| Principal Apportionment                                   | 8010-8019 | 3,500,000.00   | 4,500,000.00  | 2,000,000.00   | 2,666,280.00   | 0.00           |             | 33,135,513.00  | 33,135,513.00  |
| Property Taxes  | 8020-8079 | 100,000.00     | 8,900,000.00  | 2,500,000.00   | 2,855,466.42   | 0.00           |             | 36,093,886.00  | 36,093,886.00  |
| Miscellaneous Funds                                       | 8080-8099 | (110,000.00)   | (110,000.00)  | (110,000.00)   | 504,526.00     | 0.00           |             | (710,991.00)   | (710,991.00)   |
| Federal Revenue   | 8100-8299 | 500,000.00     | 500,000.00    | 500,000.00     | 300,000.00     | 175,498.61     |             | 3,632,463.00   | 3,632,463.00   |
| Other State Revenue                                       | 8300-8599 | 950,000.00     | 400,000.00    | 1,200,000.00   | 1,200,000.00   | 209,853.02     |             | 8,049,128.00   | 8,049,128.00   |
| Other Local Revenue                                       | 8600-8799 | 1,500,000.00   | 500,000.00    | 500,000.00     | 392,741.74     | 100,000.00     |             | 8,875,347.00   | 8,875,347.00   |
| Interfund Transfers In                                    | 8910-8929 | 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           |
| <b>TOTAL RECEIPTS</b>                                     |           | 6,440,000.00   | 14,690,000.00 | 6,590,000.00   | 7,919,014.16   | 485,351.63     | 0.00        | 89,075,346.00  | 89,075,346.00  |
| <b>C. DISBURSEMENTS</b>                                   |           |                |               |                |                |                |             |                |                |
| Certificated Salaries                                     | 1000-1999 | 3,150,000.00   | 3,150,000.00  | 3,150,000.00   | 3,275,000.00   | 183,887.40     |             | 35,746,321.00  | 35,746,321.00  |
| Classified Salaries                                       | 2000-2999 | 1,050,000.00   | 1,050,000.00  | 1,200,000.00   | 1,200,000.00   | 269,460.13     |             | 12,619,522.00  | 12,619,522.00  |
| Employee Benefits   | 3000-3999 | 2,100,000.00   | 2,100,000.00  | 2,100,000.00   | 2,575,000.00   | 237,114.68     |             | 23,090,159.00  | 23,090,159.00  |
| Books and Supplies  | 4000-4999 | 1,000,000.00   | 1,000,000.00  | 1,500,000.00   | 1,500,000.00   | 1,225,994.07   |             | 9,160,643.00   | 9,160,643.00   |
| Services  | 5000-5999 | 700,000.00     | 800,000.00    | 1,200,000.00   | 2,000,000.00   | 1,970,143.72   |             | 12,046,545.00  | 12,046,545.00  |
| Capital Outlay  | 6000-6599 | 0.00           | 25,000.00     | 0.00           | 11,442.48      | 0.00           |             | 198,532.00     | 198,532.00     |
| Other Outgo   | 7000-7499 | 0.00           | 0.00          | 0.00           | (151,231.99)   | 0.00           |             | (146,188.00)   | (146,188.00)   |
| Interfund Transfers Out                                   | 7600-7629 | 0.00           | 0.00          | 0.00           | 97,597.00      | 0.00           |             | 97,597.00      | 97,597.00      |
| All Other Financing Uses                                  | 7630-7699 | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |             | 0.00           | 0.00           |
| <b>TOTAL DISBURSEMENTS</b>                                |           | 8,000,000.00   | 8,125,000.00  | 9,150,000.00   | 10,507,807.49  | 3,876,600.00   | 0.00        | 92,813,131.00  | 92,813,131.00  |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |                |               |                |                |                |             |                |                |
| <b>Assets and Deferred Outflows</b>                       |           |                |               |                |                |                |             |                |                |
| Cash Not in Treasury                                      | 9111-9199 | 0.00           | 0.00          | 0.00           | 0.00           | 27,200.00      |             | 30,624.08      |                |
| Accounts Receivable                                       | 9200-9299 | 900,000.00     | 0.00          | 0.00           | 0.00           | 0.00           |             | 4,256,103.83   |                |
| Due From Other Funds                                      | 9310      | 0.00           | 500,000.00    | 600,000.00     | 10,000.00      | 0.00           |             | 2,679,098.83   |                |
| Stores  | 9320      |                |               |                |                | 0.00           |             | 0.00           |                |
| Prepaid Expenditures                                      | 9330      | 10,000.00      |               |                |                | 0.00           |             | 46,575.00      |                |
| Other Current Assets                                      | 9340      |                |               |                |                | 0.00           |             | 0.00           |                |
| Deferred Outflows of Resources                            | 9490      |                |               |                |                | 0.00           |             | 0.00           |                |
| <b>SUBTOTAL</b>   |           | 910,000.00     | 500,000.00    | 600,000.00     | 10,000.00      | 27,200.00      | 0.00        | 7,012,401.74   |                |
| <b>Liabilities and Deferred Inflows</b>                   |           |                |               |                |                |                |             |                |                |
| Accounts Payable  | 9500-9599 | 650,000.00     | 486,035.08    |                |                | 0.00           |             | 5,566,384.75   |                |
| Due To Other Funds  | 9610      | 0.00           | 0.00          | 0.00           | 500,000.00     | 0.00           |             | 3,175,604.88   |                |
| Current Loans   | 9640      |                |               |                |                | 0.00           |             | 0.00           |                |
| Unearned Revenues   | 9650      |                |               |                |                | 0.00           |             | 802,909.35     |                |
| Deferred Inflows of Resources                             | 9690      |                |               |                |                | 0.00           |             | 0.00           |                |
| <b>SUBTOTAL</b>   |           | 650,000.00     | 486,035.08    | 0.00           | 500,000.00     | 0.00           | 0.00        | 9,544,898.98   |                |
| Nonoperating  |           |                |               |                |                |                |             |                |                |
| Suspense Clearing   | 9910      | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |             | 0.00           |                |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           | 260,000.00     | 13,964.92     | 600,000.00     | (490,000.00)   | 27,200.00      | 0.00        | (2,532,497.24) |                |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           | (1,300,000.00) | 6,578,964.92  | (1,960,000.00) | (3,078,793.33) | (3,364,048.37) | 0.00        | (6,270,282.24) | (3,757,785.00) |
| <b>F. ENDING CASH (A + E)</b>                             |           | 13,434,037.50  | 20,013,002.42 | 18,053,002.42  | 14,974,209.09  |                |             |                |                |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                |               |                |                |                |             | 11,610,160.72  |                |

| 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            | 67,805,731.00                        | 2.55%                      | 69,535,032.00          | 2.44%                      | 71,229,198.00          |
| 2. Federal Revenues   | 8100-8299            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues   | 8300-8599            | 2,711,012.00                         | -46.51%                    | 1,450,000.00           | 0.00%                      | 1,450,000.00           |
| 4. Other Local Revenues   | 8600-8799            | 1,370,413.00                         | 1.79%                      | 1,395,000.00           | 1.79%                      | 1,420,000.00           |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | (15,187,671.00)                      | 2.55%                      | (15,575,000.00)        | 2.57%                      | (15,975,000.00)        |
| 6. Total (Sum lines A1 thru A5c)  |                      | 56,699,485.00                        | 0.19%                      | 56,805,032.00          | 2.32%                      | 58,124,198.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 27,179,174.00          |                            | 27,404,174.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 225,000.00             |                            | 226,000.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 27,179,174.00                        | 0.83%                      | 27,404,174.00          | 0.82%                      | 27,630,174.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 7,696,714.00           |                            | 7,766,714.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 70,000.00              |                            | 71,000.00              |
| 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            | 7,696,714.00                         | 0.91%                      | 7,766,714.00           | 0.91%                      | 7,837,714.00           |
| 3. Employee Benefits  | 3000-3999            | 14,374,767.00                        | 4.70%                      | 15,050,000.00          | 3.49%                      | 15,575,000.00          |
| 4. Books and Supplies   | 4000-4999            | 2,268,636.00                         | -15.81%                    | 1,910,000.00           | 2.09%                      | 1,950,000.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 4,897,682.00                         | -1.12%                     | 4,843,000.00           | 2.00%                      | 4,940,000.00           |
| 6. Capital Outlay   | 6000-6999            | 55,798.00                            | 34.41%                     | 75,000.00              | 0.00%                      | 75,000.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (917,746.00)                         | -21.00%                    | (725,000.00)           | 0.00%                      | (725,000.00)           |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 97,597.00                            | 0.41%                      | 98,000.00              | 0.00%                      | 98,000.00              |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 55,652,622.00                        | 1.38%                      | 56,421,888.00          | 1.70%                      | 57,580,888.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                                      |                            |                        |                            |                        |
|   |                      | 1,046,863.00                         |                            | 383,144.00             |                            | 743,310.00             |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1c)  |                      | 10,434,819.00                        |                            | 11,481,682.00          |                            | 11,864,826.00          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 11,481,682.00                        |                            | 11,864,826.00          |                            | 12,608,136.00          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 27,200.00                            |                            | 27,200.00              |                            | 27,200.00              |
| 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                 | 4,660,415.00                         |                            | 4,574,350.00           |                            | 4,606,530.00           |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 2,784,394.00                         |                            | 2,655,297.00           |                            | 2,703,567.00           |
| 2. Unassigned/Unappropriated  | 9790                 | 4,009,673.00                         |                            | 4,607,979.00           |                            | 5,270,839.00           |
| f. Total Components of Ending Fund Balance  |                      | 11,481,682.00                        |                            | 11,864,826.00          |                            | 12,608,136.00          |
| (Line D3f must agree with line D2)  |                      |                                      |                            |                        |                            |                        |

| 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</b>   |              |                                      |                            |                        |                            |                        |
| <b>1. General Fund</b>   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 2,784,394.00                         |                            | 2,655,297.00           |                            | 2,703,567.00           |
| c. Unassigned/Unappropriated   | 9790         | 4,009,673.00                         |                            | 4,607,979.00           |                            | 5,270,839.00           |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)  |              |                                      |                            |                        |                            |                        |
| <b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| <b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>  |              | <b>6,794,067.00</b>                  |                            | <b>7,263,276.00</b>    |                            | <b>7,974,406.00</b>    |
| <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. |              |                                      |                            |                        |                            |                        |
| See detailed assumptions attached.   |              |                                      |                            |                        |                            |                        |

| 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            | 712,677.00                           | 0.05%                      | 713,000.00             | 0.00%                      | 713,000.00             |
| 2. Federal Revenues   | 8100-8299            | 3,632,463.00                         | -1.99%                     | 3,560,000.00           | 1.83%                      | 3,625,000.00           |
| 3. Other State Revenues   | 8300-8599            | 5,338,116.00                         | -13.08%                    | 4,640,000.00           | 0.86%                      | 4,680,000.00           |
| 4. Other Local Revenues   | 8600-8799            | 7,504,934.00                         | 1.27%                      | 7,600,000.00           | 1.32%                      | 7,700,000.00           |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 15,187,671.00                        | 2.55%                      | 15,575,000.00          | 2.57%                      | 15,975,000.00          |
| 6. Total (Sum lines A1 thru A5c)  |                      | 32,375,861.00                        | -0.89%                     | 32,088,000.00          | 1.89%                      | 32,693,000.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 8,567,147.00           |                            | 8,643,547.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 76,400.00              |                            | 77,000.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 8,567,147.00                         | 0.89%                      | 8,643,547.00           | 0.89%                      | 8,720,547.00           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 4,922,808.00           |                            | 4,946,808.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 24,000.00              |                            | 24,500.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 4,922,808.00                         | 0.49%                      | 4,946,808.00           | 0.50%                      | 4,971,308.00           |
| 3. Employee Benefits  | 3000-3999            | 8,715,392.00                         | 2.58%                      | 8,940,000.00           | 2.07%                      | 9,125,000.00           |
| 4. Books and Supplies   | 4000-4999            | 6,892,007.00                         | -37.97%                    | 4,275,000.00           | 2.34%                      | 4,375,000.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 7,148,863.00                         | -35.13%                    | 4,637,645.00           | 4.06%                      | 4,826,145.00           |
| 6. Capital Outlay   | 6000-6999            | 142,734.00                           | -82.48%                    | 25,000.00              | 100.00%                    | 50,000.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 70,000.00                            | 0.00%                      | 70,000.00              | 0.00%                      | 70,000.00              |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 701,558.00                           | -21.60%                    | 550,000.00             | 0.91%                      | 555,000.00             |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 37,160,509.00                        | -13.65%                    | 32,088,000.00          | 1.89%                      | 32,693,000.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                                      |                            |                        |                            |                        |
|   |                      | (4,784,648.00)                       |                            | 0.00                   |                            | 0.00                   |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 4,913,125.00                         |                            | 128,477.00             |                            | 128,477.00             |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 128,477.00                           |                            | 128,477.00             |                            | 128,477.00             |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            |                        |                            |                        |
| b. Restricted   | 9740                 | 128,477.00                           |                            | 128,477.00             |                            | 128,477.00             |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 |                                      |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 |                                      |                            |                        |                            |                        |
| d. Assigned   | 9780                 |                                      |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 |                                      |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | 128,477.00                           |                            | 128,477.00             |                            | 128,477.00             |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <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. |              |                                      |                            |                        |                            |                        |
| See detailed assumptions attached.   |              |                                      |                            |                        |                            |                        |

| 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            | 68,518,408.00                        | 2.52%                      | 70,248,032.00          | 2.41%                      | 71,942,198.00          |
| 2. Federal Revenues   | 8100-8299            | 3,632,463.00                         | -1.99%                     | 3,560,000.00           | 1.83%                      | 3,625,000.00           |
| 3. Other State Revenues   | 8300-8599            | 8,049,128.00                         | -24.34%                    | 6,090,000.00           | 0.66%                      | 6,130,000.00           |
| 4. Other Local Revenues   | 8600-8799            | 8,875,347.00                         | 1.35%                      | 8,995,000.00           | 1.39%                      | 9,120,000.00           |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)  |                      | 89,075,346.00                        | -0.20%                     | 88,893,032.00          | 2.16%                      | 90,817,198.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 35,746,321.00          |                            | 36,047,721.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 301,400.00             |                            | 303,000.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 35,746,321.00                        | 0.84%                      | 36,047,721.00          | 0.84%                      | 36,350,721.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 12,619,522.00          |                            | 12,713,522.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 94,000.00              |                            | 95,500.00              |
| 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            | 12,619,522.00                        | 0.74%                      | 12,713,522.00          | 0.75%                      | 12,809,022.00          |
| 3. Employee Benefits  | 3000-3999            | 23,090,159.00                        | 3.90%                      | 23,990,000.00          | 2.96%                      | 24,700,000.00          |
| 4. Books and Supplies   | 4000-4999            | 9,160,643.00                         | -32.48%                    | 6,185,000.00           | 2.26%                      | 6,325,000.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 12,046,545.00                        | -21.30%                    | 9,480,645.00           | 3.01%                      | 9,766,145.00           |
| 6. Capital Outlay   | 6000-6999            | 198,532.00                           | -49.65%                    | 100,000.00             | 25.00%                     | 125,000.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 70,000.00                            | 0.00%                      | 70,000.00              | 0.00%                      | 70,000.00              |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (216,188.00)                         | -19.05%                    | (175,000.00)           | -2.86%                     | (170,000.00)           |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 97,597.00                            | 0.41%                      | 98,000.00              | 0.00%                      | 98,000.00              |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 92,813,131.00                        | -4.64%                     | 88,509,888.00          | 1.77%                      | 90,073,888.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                                      |                            |                        |                            |                        |
|   |                      | (3,737,785.00)                       |                            | 383,144.00             |                            | 743,310.00             |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      |                                      |                            |                        |                            |                        |
|   |                      | 15,347,944.00                        |                            | 11,610,159.00          |                            | 11,993,303.00          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      |                                      |                            |                        |                            |                        |
|   |                      | 11,610,159.00                        |                            | 11,993,303.00          |                            | 12,736,613.00          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 27,200.00                            |                            | 27,200.00              |                            | 27,200.00              |
| b. Restricted   | 9740                 | 128,477.00                           |                            | 128,477.00             |                            | 128,477.00             |
| 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                 | 4,660,415.00                         |                            | 4,574,350.00           |                            | 4,606,530.00           |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 2,784,394.00                         |                            | 2,655,297.00           |                            | 2,703,567.00           |
| 2. Unassigned/Unappropriated  | 9790                 | 4,009,673.00                         |                            | 4,607,979.00           |                            | 5,270,839.00           |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                               |                      | 11,610,159.00                        |                            | 11,993,303.00          |                            | 12,736,613.00          |

| Description   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <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         | 2,784,394.00                         |                            | 2,655,297.00           |                            | 2,703,567.00           |
| c. Unassigned/Unappropriated  | 9790         | 4,009,673.00                         |                            | 4,607,979.00           |                            | 5,270,839.00           |
| d. Negative Restricted Ending Balances<br>(Negative resources 2000-9999)  | 979Z         |                                      |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)   |              | 6,794,067.00                         |                            | 7,263,276.00           |                            | 7,974,406.00           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | 7.32%                                |                            | 8.21%                  |                            | 8.85%                  |
| <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?   | Yes          |                                      |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:  |              |                                      |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):   |              |                                      |                            |                        |                            |                        |
| 2. Special education pass-through funds<br>(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<br>Used to determine the reserve standard percentage level on line F3d<br>(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)                             |              |                                      |                            |                        |                            |                        |
|   |              | 7,010.50                             |                            | 7,010.50               |                            | 7,010.50               |
| 3. Calculating the Reserves   |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 92,813,131.00                        |                            | 88,509,888.00          |                            | 90,073,888.00          |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)   |              | 92,813,131.00                        |                            | 88,509,888.00          |                            | 90,073,888.00          |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CSI, Criterion 10 for calculation details)   |              | 3%                                   |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 2,784,393.93                         |                            | 2,655,296.64           |                            | 2,702,216.64           |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CSI, Criterion 10 for calculation details)  |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 2,784,393.93                         |                            | 2,655,296.64           |                            | 2,702,216.64           |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | YES                                  |                            | YES                    |                            | YES                    |



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

| Description  | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|  | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 011 GENERAL FUND                                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | (7,224.00)         | 0.00                       | (216,188.00)       |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 97,597.00                         |                           |                         |
| 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                                     | 1,220.00                 | 0.00               | 109,456.00                 | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 121 CHILD DEVELOPMENT FUND                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 131 CAFETERIA SPECIAL REVENUE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 6,004.00                 | 0.00               | 106,732.00                 | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 97,597.00                        | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 141 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 191 FOUNDATION SPECIAL REVENUE FUND                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 211 BUILDING FUND                                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 251 CAPITAL FACILITIES FUND                            |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 351 COUNTY SCHOOL FACILITIES FUND                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 511 BOND INTEREST AND REDEMPTION FUND                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 531 TAX OVERRIDE FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 561 DEBT SERVICE FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 571 FOUNDATION PERMANENT FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 611 CAFETERIA ENTERPRISE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                     | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                              |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |



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

| Description                               | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<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 |  |   |                                 |                               |
| 621 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 631 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 661 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 671 SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 711 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| 761 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 951 STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| <b>TOTALS</b>                             | <b>7,224.00</b>          | <b>(7,224.00)</b>     | <b>216,188.00</b>          | <b>(216,188.00)</b>   | <b>97,597.00</b>                       | <b>97,597.00</b>                        |                                 |                               |

**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) 2,575,602.00
- 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) 68,863,980.00

**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) 3.74%

**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)                            | 2,891,605.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 713,566.00   |
| 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)           | 387,842.94   |
| 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)  | 3,993,013.94 |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | (553,684.89) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 3,439,329.05 |

**B. Base Costs**

|   |               |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 57,333,972.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 8,995,078.00  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  | 8,198,780.00  |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 605,603.00    |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 328,744.00    |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100)  | 132,146.00    |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)  | 1,035,910.00  |
| 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) | 57,451.00     |
| 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)             | 10,000.00     |
| 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)   | 9,982,289.06  |
| 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)  | 2,033,424.00  |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 0.00          |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 2,054,492.00  |
| 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)   | 90,767,889.06 |

**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) 4.40%

**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) 3.79%

**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>3,993,013.94</u> |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                     |
| 1. Carry-forward adjustment from the second prior year   | <u>1,162,601.39</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 (6.29%) times Part III, Line B18); zero if negative   | <u>0.00</u>         |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.29%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.82%) times Part III, Line B18); zero if positive  | <u>(553,684.89)</u> |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | <u>(553,684.89)</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>3.79%</u>        |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-276,842.45) is applied to the current year calculation and the remainder (\$-276,842.44) is deferred to one or more future years:   | <u>4.09%</u>        |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-184,561.63) is applied to the current year calculation and the remainder (\$-369,123.26) is deferred to one or more future years:  | <u>4.20%</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>(553,684.89)</u> |

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Approved indirect cost rate: 6.29%  
 Highest rate used in any program: 7.82%

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

| <b>Fund</b> | <b>Resource</b> | <b>Eligible Expenditures<br/>(Objects 1000-5999<br/>except Object 5100)</b> | <b>Indirect Costs Charged<br/>(Objects 7310 and 7350)</b> | <b>Rate<br/>Used</b> |
|-------------|-----------------|---|---|----------------------|
| 01          | 3010            | 496,320.00  | 31,219.00   | 6.29%                |
| 01          | 3310            | 889,000.00  | 52,521.00   | 5.91%                |
| 01          | 3315            | 137,289.00  | 8,237.00  | 6.00%                |
| 01          | 3320            | 212,755.00  | 12,878.00   | 6.05%                |
| 01          | 3550            | 45,036.00   | 2,833.00  | 6.29%                |
| 01          | 4035            | 194,215.00  | 12,216.00   | 6.29%                |
| 01          | 4127            | 37,653.00   | 2,368.00  | 6.29%                |
| 01          | 4201            | 24,464.00   | 1,539.00  | 6.29%                |
| 01          | 4203            | 122,509.00  | 2,423.00  | 1.98%                |
| 01          | 6010            | 50,000.00   | 3,146.00  | 6.29%                |
| 01          | 6387            | 585,608.00  | 45,813.00   | 7.82%                |
| 01          | 6500            | 16,045,984.00   | 450,519.00  | 2.81%                |
| 01          | 6512            | 907,400.00  | 32,836.00   | 3.62%                |
| 01          | 6520            | 132,085.00  | 3,830.00  | 2.90%                |
| 01          | 7338            | 211,968.00  | 10,740.00   | 5.07%                |
| 01          | 9010            | 7,053,981.00  | 28,440.00   | 0.40%                |
| 11          | 6391            | 1,474,618.00  | 83,654.00   | 5.67%                |
| 11          | 9010            | 287,293.00  | 8,877.00  | 3.09%                |
| 13          | 5310            | 1,979,492.00  | 106,732.00  | 5.39%                |

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

| Fiscal Year                   | Budget Adoption<br>Budget<br>(Form 01CS, Item 1A) | First Interim<br>Projected Year Totals<br>(Form AI, Lines A4 and C4) | Percent Change  | Status       |
|-------------------------------|---|--|-----------------|--------------|
| Current Year (2018-19)        | District Regular                                  | 6,114.00   |                 |              |
|                               | Charter School                                    | 937.00   |                 |              |
|                               | <b>Total ADA</b>                                  | <b>7,051.00</b>  | <b>7,010.50</b> | <b>-0.6%</b> |
| 1st Subsequent Year (2019-20) | District Regular                                  | 6,114.00   |                 |              |
|                               | Charter School                                    | 937.00   |                 |              |
|                               | <b>Total ADA</b>                                  | <b>7,051.00</b>  | <b>7,011.00</b> | <b>-0.6%</b> |
| 2nd Subsequent Year (2020-21) | District Regular                                  | 6,114.00   |                 |              |
|                               | Charter School                                    | 937.00   |                 |              |
|                               | <b>Total ADA</b>                                  | <b>7,051.00</b>  | <b>7,011.00</b> | <b>-0.6%</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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)



**2. CRITERION: Enrollment**

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

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

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

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

| Fiscal Year                   | Enrollment                              |                                  | Percent Change | Status     |
|-------------------------------|---|----------------------------------|----------------|------------|
|                               | Budget Adoption<br>(Form 01CS, Item 3B) | First Interim<br>CBEDS/Projected |                |            |
| Current Year (2018-19)        |   |                                  |                |            |
| District Regular              | 6,481                                   | 6,522                            |                |            |
| Charter School                | 999                                     | 996                              |                |            |
| <b>Total Enrollment</b>       | <b>7,480</b>                            | <b>7,518</b>                     | <b>0.5%</b>    | <b>Met</b> |
| 1st Subsequent Year (2019-20) |   |                                  |                |            |
| District Regular              | 6,481                                   | 6,522                            |                |            |
| Charter School                | 999                                     | 996                              |                |            |
| <b>Total Enrollment</b>       | <b>7,480</b>                            | <b>7,518</b>                     | <b>0.5%</b>    | <b>Met</b> |
| 2nd Subsequent Year (2020-21) |   |                                  |                |            |
| District Regular              | 6,481                                   | 6,522                            |                |            |
| Charter School                | 999                                     | 996                              |                |            |
| <b>Total Enrollment</b>       | <b>7,480</b>                            | <b>7,518</b>                     | <b>0.5%</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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

| Fiscal Year                 | P-2 ADA<br>Unaudited Actuals<br>(Form A, Lines A4 and C4)                   | Enrollment<br>CBEDS Actual<br>(Form 01CS, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|-----------------------------|---|--|--|
| Third Prior Year (2015-16)  |   |  |  |
| District Regular            | 6,279   | 6,581  |  |
| Charter School              | 860   | 951  |  |
| <b>Total ADA/Enrollment</b> | <b>7,139</b>  | <b>7,532</b>                                       | <b>94.8%</b>                             |
| Second Prior Year (2016-17) |   |  |  |
| District Regular            | 6,184   | 6,487  |  |
| Charter School              | 947   | 993  |  |
| <b>Total ADA/Enrollment</b> | <b>7,131</b>  | <b>7,480</b>                                       | <b>95.3%</b>                             |
| First Prior Year (2017-18)  |   |  |  |
| District Regular            | 6,114   | 6,436  |  |
| Charter School              | 940   | 998  |  |
| <b>Total ADA/Enrollment</b> | <b>7,054</b>  | <b>7,434</b>                                       | <b>94.9%</b>                             |
|                             |   | Historical Average Ratio:                          | 95.0%                                    |
|                             | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |  | 95.5%                                    |

**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              | 6,067   | 6,522   |                            |            |
| Charter School                | 944   | 996   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>7,011</b>                                    | <b>7,518</b>  | <b>93.3%</b>               | <b>Met</b> |
| 1st Subsequent Year (2019-20) |   |   |                            |            |
| District Regular              | 6,067   | 6,522   |                            |            |
| Charter School                | 944   | 996   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>7,011</b>                                    | <b>7,518</b>  | <b>93.3%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2020-21) |   |   |                            |            |
| District Regular              | 6,067   | 6,522   |                            |            |
| Charter School                | 944   | 996   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>7,011</b>                                    | <b>7,518</b>  | <b>93.3%</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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

District's LCFF Revenue Standard Percentage Range:

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

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

| Fiscal Year                   | LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) |  | Percent Change | Status |
|-------------------------------|--|--|----------------|--------|
|                               | Budget Adoption<br>(Form 01CS, Item 4B)                  | First Interim<br>Projected Year Totals |                |        |
|                               | Current Year (2018-19)                                   | 67,987,352.00                          |                |        |
| 1st Subsequent Year (2019-20) | 68,157,174.00  | 69,535,032.00                          | 2.0%           | Met    |
| 2nd Subsequent Year (2020-21) | 69,846,531.00  | 71,229,198.00                          | 2.0%           | Met    |

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

| Fiscal Year                 | Unaudited Actuals - Unrestricted<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)  | 46,342,758.31   | 51,388,408.06                                      | 90.2%  |
| Second Prior Year (2016-17) | 46,431,660.68   | 52,724,323.55                                      | 88.1%  |
| First Prior Year (2017-18)  | 48,040,445.56   | 53,784,271.45                                      | 89.3%  |
|                             | Historical Average Ratio:                                 |  | 89.2%  |

|  | 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): | 86.2% to 92.2%            | 86.2% to 92.2%                   | 86.2% to 92.2%                   |

**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)        | 49,250,655.00  | 55,555,025.00  | 88.7%  | Met    |
| 1st Subsequent Year (2019-20) | 50,220,888.00  | 56,323,888.00  | 89.2%  | Met    |
| 2nd Subsequent Year (2020-21) | 51,042,888.00  | 57,282,888.00  | 89.1%  | Met    |

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

| Object Range / Fiscal Year   | Budget Adoption<br>Budget<br>(Form 01CS, Item 6B) | First 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)   | 3,458,696.00                                      | 3,632,463.00  | 5.0%           | No                                     |
| 1st Subsequent Year (2019-20)  | 3,460,000.00                                      | 3,560,000.00  | 2.9%           | No                                     |
| 2nd Subsequent Year (2020-21)  | 3,460,000.00                                      | 3,625,000.00  | 4.8%           | No                                     |

Explanation:  
(required if Yes)

Criteria Met.

|  |              |              |       |     |
|--|--------------|--------------|-------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |              |              |       |     |
| Current Year (2018-19)   | 6,946,833.00 | 8,049,128.00 | 15.9% | Yes |
| 1st Subsequent Year (2019-20)  | 5,814,000.00 | 6,090,000.00 | 4.7%  | No  |
| 2nd Subsequent Year (2020-21)  | 5,839,000.00 | 6,130,000.00 | 5.0%  | No  |

Explanation:  
(required if Yes)

The variance in year 1 is due to prior year carryover and deferred revenue.

|  |              |              |      |     |
|--|--------------|--------------|------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |              |              |      |     |
| Current Year (2018-19)   | 8,267,582.00 | 8,875,347.00 | 7.4% | Yes |
| 1st Subsequent Year (2019-20)  | 8,359,500.00 | 8,995,000.00 | 7.6% | Yes |
| 2nd Subsequent Year (2020-21)  | 8,399,500.00 | 9,120,000.00 | 8.6% | Yes |

Explanation:  
(required if Yes)

Variances for all three years are due to the receipt of a DOJ grant and other local grants confirmed after Budget Adoption.

|   |              |              |        |     |
|---|--------------|--------------|--------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |              |              |        |     |
| Current Year (2018-19)  | 3,776,584.00 | 9,160,643.00 | 142.6% | Yes |
| 1st Subsequent Year (2019-20)   | 3,723,293.00 | 6,185,000.00 | 66.1%  | Yes |
| 2nd Subsequent Year (2020-21)   | 3,796,793.00 | 6,325,000.00 | 66.6%  | Yes |

Explanation:  
(required if Yes)

Variances for all three years are due to the receipt of a DOJ grant and other local grants confirmed after Budget Adoption as well as prior year carryover budgeted in current year.

|  |               |               |        |     |
|--|---------------|---------------|--------|-----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |               |               |        |     |
| Current Year (2018-19)   | 11,008,323.00 | 12,046,545.00 | 9.4%   | Yes |
| 1st Subsequent Year (2019-20)  | 10,872,000.00 | 9,480,645.00  | -12.8% | Yes |
| 2nd Subsequent Year (2020-21)  | 11,064,000.00 | 9,766,145.00  | -11.7% | Yes |

Explanation:  
(required if Yes)

Variances for all three years are due to the receipt of a DOJ grant and other local grants confirmed after Budget Adoption as well as prior year carryover budgeted in current year.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status  |
|---|------------------------|-------------------------------------|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                        |                                     |                |         |
| Current Year (2018-19)  | 18,673,111.00          | 20,556,938.00                       | 10.1%          | Not Met |
| 1st Subsequent Year (2019-20)   | 17,633,500.00          | 18,645,000.00                       | 5.7%           | Not Met |
| 2nd Subsequent Year (2020-21)   | 17,698,500.00          | 18,875,000.00                       | 6.6%           | Not Met |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                        |                                     |                |         |
| Current Year (2018-19)  | 14,784,907.00          | 21,207,188.00                       | 43.4%          | Not Met |
| 1st Subsequent Year (2019-20)   | 14,595,293.00          | 15,665,645.00                       | 7.3%           | Not Met |
| 2nd Subsequent Year (2020-21)   | 14,860,793.00          | 16,091,145.00                       | 8.3%           | Not Met |

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

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

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

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

Criteria Met.

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

The variance in year 1 is due to prior year carryover and deferred revenue.

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

Variances for all three years are due to the receipt of a DOJ grant and other local grants confirmed after Budget Adoption.

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

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

Variances for all three years are due to the receipt of a DOJ grant and other local grants confirmed after Budget Adoption as well as prior year carryover budgeted in current year.

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

Variances for all three years are due to the receipt of a DOJ grant and other local grants confirmed after Budget Adoption as well as prior year carryover budgeted in current year.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

|   | Required Minimum<br>Contribution | First Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|---|----------------------------------|---|--------|
| 1. OMMA/RMA Contribution  | 2,672,000.00                     | 2,672,000.00  | Met    |
| 2. Budget Adoption Contribution (information only)<br>(Form 01CS, Criterion 7, Lines 2c/3e) |                                  |   |        |

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)                                       | 7.3%                      | 8.2%                             | 8.9%                             |
| District's Deficit Spending Standard Percentage Levels<br>(one-third of available reserve percentage): | 2.4%                      | 2.7%                             | 3.0%                             |

**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)        | 1,046,863.00   | 55,652,622.00   | N/A   | Met    |
| 1st Subsequent Year (2019-20) | 383,144.00   | 56,421,888.00   | N/A   | Met    |
| 2nd Subsequent Year (2020-21) | 743,310.00   | 57,380,888.00   | N/A   | Met    |

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

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

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

Explanation:  
(required if NOT met)



**9. CRITERION: Fund and Cash Balances**

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

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

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

| Fiscal Year                   | Ending Fund Balance<br>General Fund<br>Projected Year Totals<br>(Form 011, Line F2 ) (Form MYPI, Line D2) | Status |
|-------------------------------|---|--------|
| Current Year (2018-19)        | 11,610,159.00   | Met    |
| 1st Subsequent Year (2019-20) | 11,993,303.00   | Met    |
| 2nd Subsequent Year (2020-21) | 12,736,613.00   | Met    |

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

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

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

Explanation:  
(required if NOT met)

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

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

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

| Fiscal Year            | Ending Cash Balance<br>General Fund<br>(Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2018-19) | 14,974,209.09   | 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.) | 7,011                     | 7,011                            | 7,011                            |
| District's Reserve Standard Percentage Level:   | 3%                        | 3%                               | 3%                               |

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

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

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

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

|   | 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 011, objects 1000-7999) (Form MYPI, Line B11)     | 92,813,131.00                                      | 88,509,888.00                    | 90,073,888.00                    |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |  |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 92,813,131.00                                      | 88,509,888.00                    | 90,073,888.00                    |
| 4. Reserve Standard Percentage Level  | 3%   | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 2,784,393.93                                       | 2,655,296.64                     | 2,702,216.64                     |
| 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. District's Reserve Standard<br>(Greater of Line B5 or Line B6)                                   | 2,784,393.93                                       | 2,655,296.64                     | 2,702,216.64                     |

**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)  | 2,784,394.00                                       | 2,655,297.00                     | 2,703,567.00                     |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)  | 4,009,673.00                                       | 4,607,979.00                     | 5,270,839.00                     |
| 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) | 0.00   | 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)  | 0.00   | 0.00                             | 0.00                             |
| 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)  | 6,794,067.00                                       | 7,263,276.00                     | 7,974,406.00                     |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 7.32%  | 8.21%                            | 8.85%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>   | <b>2,784,393.93</b>                                | <b>2,655,296.64</b>              | <b>2,702,216.64</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 budget adoption that may impact the budget?

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year   | Budget Adoption<br>(Form 01CS, Item S5A) | First 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)  | (15,288,870.00)                          | (15,187,671.00)                        | -0.7%             | (101,199.00)     | Met    |
| 1st Subsequent Year (2019-20)   | (15,690,000.00)                          | (15,575,000.00)                        | -0.7%             | (115,000.00)     | Met    |
| 2nd Subsequent Year (2020-21)   | (16,090,000.00)                          | (15,975,000.00)                        | -0.7%             | (115,000.00)     | Met    |
| <b>1b. Transfers In, General Fund *</b>   |  |  |                   |                  |        |
| Current Year (2018-19)  | 0.00                                     | 0.00                                   | 0.0%              | 0.00             | Met    |
| 1st Subsequent Year (2019-20)   | 0.00                                     | 0.00                                   | 0.0%              | 0.00             | Met    |
| 2nd Subsequent Year (2020-21)   | 0.00                                     | 0.00                                   | 0.0%              | 0.00             | Met    |
| <b>1c. Transfers Out, General Fund *</b>  |  |  |                   |                  |        |
| Current Year (2018-19)  | 100,000.00                               | 97,597.00                              | -2.4%             | (2,403.00)       | Met    |
| 1st Subsequent Year (2019-20)   | 100,000.00                               | 98,000.00                              | -2.0%             | (2,000.00)       | Met    |
| 2nd Subsequent Year (2020-21)   | 100,000.00                               | 98,000.00                              | -2.0%             | (2,000.00)       | Met    |

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2018 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Capital Leases                |                      |                                      |                             |                                      |
| Certificates of Participation |                      |                                      |                             |                                      |
| General Obligation Bonds      |                      | FD 51                                | 7438,7439                   | 76,599,292                           |
| Supp Early Retirement Program |                      |                                      |                             |                                      |
| State School Building Loans   |                      |                                      |                             |                                      |
| Compensated Absences          | 5                    | FD 01,11,13                          | 1XXX,2XXX                   | 528,636                              |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2018 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
| <b>TOTAL:</b>      |                      |                            |                             | <b>77,127,928</b>                    |

| Type of Commitment (continued) | Prior Year (2017-18) Annual Payment (P & I) | Current Year (2018-19) Annual Payment (P & I) | 1st Subsequent Year (2019-20) Annual Payment (P & I) | 2nd Subsequent Year (2020-21) Annual Payment (P & I) |
|--------------------------------|---|---|--|--|
| Capital Leases                 |   |   |  |  |
| Certificates of Participation  |   |   |  |  |
| General Obligation Bonds       | 8,879,733                                   | 9,958,635                                     | 9,743,288  | 7,728,344  |
| Supp Early Retirement Program  |   |   |  |  |
| State School Building Loans    |   |   |  |  |
| Compensated Absences           | 25,000                                      | 25,000  | 25,000   | 25,000   |

Other Long-term Commitments (continued):

| Type of Commitment   | Prior Year (2017-18) Annual Payment (P & I) | Current Year (2018-19) Annual Payment (P & I) | 1st Subsequent Year (2019-20) Annual Payment (P & I) | 2nd Subsequent Year (2020-21) Annual Payment (P & I) |
|--|---|---|--|--|
|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
| <b>Total Annual Payments:</b>  | <b>8,904,733</b>                            | <b>9,983,635</b>                              | <b>9,768,288</b>                                     | <b>7,753,344</b>                                     |
| <b>Has total annual payment increased over prior year (2017-18)?</b> |   | <b>Yes</b>                                    | <b>Yes</b>   | <b>No</b>  |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increases in debt service is related to the repayment of the General Obligation Bonds and will not have any impact on the General Fund.

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

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

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

No

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

**Explanation:**  
(Required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

|    |
|----|
| No |
|----|

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

|     |
|-----|
| n/a |
|-----|

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

|     |
|-----|
| n/a |
|-----|

2. OPEB Liabilities

|  | Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. Total OPEB liability  |  |               |
| b. OPEB plan(s) fiduciary net position (if applicable)                                 |  |               |
| c. Total/Net OPEB liability (Line 2a minus Line 2b)                                    | 0.00                                     | 0.00          |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? |  |               |
| e. If based on an actuarial valuation, indicate the date of the OPEB valuation.        |  |               |

3. OPEB Contributions

|   | Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|---|--|---------------|
| 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)   |  |               |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)<br>(Funds 01-70, objects 3701-3752) |  |               |
| Current Year (2018-19)  |  | 16,420.00     |
| 1st Subsequent Year (2019-20)   |  |               |
| 2nd Subsequent Year (2020-21)   |  |               |
| 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)   |  |               |
| d. Number of retirees receiving OPEB benefits   |  |               |
| Current Year (2018-19)  |  |               |
| 1st Subsequent Year (2019-20)   |  |               |
| 2nd Subsequent Year (2020-21)   |  |               |

4. Comments:

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

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

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

|    |
|----|
| No |
|----|

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

|     |
|-----|
| n/a |
|-----|

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

|     |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

|   | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|---|--|---------------|
| a. Accrued liability for self-insurance programs  |  |               |
| b. Unfunded liability for self-insurance programs |  |               |

3. Self-Insurance Contributions

|  | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|--|--|---------------|
| 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)                                  |  |               |

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?

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 | 422.0                                 | 422.7                     | 422.7                            | 422.7                            |

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

|  | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |
| <b>One Year Agreement</b>  |                           |                                  |                                  |
| Total cost of salary settlement  | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |
| % change in salary schedule from prior year<br>or  | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |
| <b>Multiyear Agreement</b>   |                           |                                  |                                  |
| Total cost of salary settlement  | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |
| % change in salary schedule from prior year<br>(may enter text, such as "Reopener")        | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |

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 | 362,000                   |                                  |                                  |
|  | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
| 7. Amount included for any tentative salary schedule increases     | 0                         | 0                                | 0                                |

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

|   | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes                       | No                               | No                               |
| 2. Total cost of H&W benefits   | 6,575,000                 | 6,575,000                        | 6,575,000                        |
| 3. Percent of H&W cost paid by employer                               | CAPS                      | CAPS                             | CAPS                             |
| 4. Percent projected change in H&W cost over prior year               | 0.0%                      | 0.0%                             | 0.0%                             |

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

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

|    |
|----|
| No |
|----|

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

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

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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 budget adoption?   
 If Yes, complete number of FTEs, then skip to section S8C.  
 If No, continue with section S8B.

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

|   | Prior Year (2nd Interim)<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) FTE positions | 284.2                                 | 289.8                     | 289.8                            | 289.8                            |

1a. Have any salary and benefit negotiations been settled since budget adoption?   
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

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

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

5. Salary settlement:

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

|   | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---|---------------------------|----------------------------------|----------------------------------|
| <b>One Year Agreement</b>   |                           |                                  |                                  |
| Total cost of salary settlement   |                           |                                  |                                  |
| % change in salary schedule from prior year   |                           |                                  |                                  |
| or  |                           |                                  |                                  |
| <b>Multiyear Agreement</b>  |                           |                                  |                                  |
| Total cost of salary settlement   |                           |                                  |                                  |
| % change in salary schedule from prior year<br>(may enter text, such as "Reopener") |                           |                                  |                                  |

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

**Classified (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) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | No                               | No                               |
| 4,150,000                 | 4,150,000                        | 4,150,000                        |
| CAPS                      | CAPS                             | CAPS                             |
| 0.0%                      | 0.0%                             | 0.0%                             |

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

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

**Classified (Non-management) Step and Column Adjustments**

- 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) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 120,500                   | 121,000                          | 122,000                          |
| 0.0%                      | 0.0%                             | 0.0%                             |

**Classified (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) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | No                               | No                               |
| No                        | No                               | No                               |

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

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 | 55.4                                  | 52.8                      | 50.6                             | 50.6                             |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

**Negotiations Settled Since Budget Adoption**

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) |
|---|---------------------------|----------------------------------|----------------------------------|
| Total cost of salary settlement   |                           |                                  |                                  |
| Change in salary schedule from prior year<br>(may enter text, such as "Reopener") |                           |                                  |                                  |

**Negotiations Not Settled**

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

63,500

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) |
|---|---------------------------|----------------------------------|----------------------------------|
| Amount included for any tentative salary schedule increases | 0                         | 0                                | 0                                |

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

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

|  | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the interim and MYPs? | Yes                       | No                               | No                               |
| Total cost of H&W benefits   | 860,000                   | 860,000                          | 860,000                          |
| Percent of H&W cost paid by employer                               | CAPS                      | CAPS                             | CAPS                             |
| Percent projected change in H&W cost over prior year               | 0.0%                      | 0.0%                             | 0.0%                             |

**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) |
|---|---------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the interim and MYPs? | Yes                       | No                               | No                               |
| Cost of step & column adjustments                               | 25,000                    | 25,000                           | 25,000                           |
| Percent change in step and column over prior year               | 0.0%                      | 0.0%                             | 0.0%                             |

**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) |
|---|---------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the interim and MYPs? | Yes                       | Yes                              | Yes                              |
| Total cost of other benefits                                  | 28,000                    | 28,000                           | 28,000                           |
| Percent change in cost of other benefits over prior year      | 0.0%                      | 0.0%                             | 0.0%                             |

**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?

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)                                 | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years?   | <input type="text" value="No"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?  | <input type="text" value="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? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system?  | <input type="text" value="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.)  | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="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 First Interim Criteria and Standards Review

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First Interim  
2018-19 Projected Totals  
Technical Review Checks

Petaluma City Elementary/Joint Union High  
County

Sonoma

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

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

### IMPORT CHECKS

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

| ACCOUNT |    |    |    | RESOURCE | OBJECT | VALUE |
|---------|----|----|----|----------|--------|-------|
| FD      | RS | PY | GO | FN       | OB     |       |

40-0000-0-0000-0000-8625                      0000                      8625                      400,000.00  
 Explanation:Per SACS.

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

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First Interim  
2018-19 Actuals to Date  
Technical Review Checks

Petaluma City Elementary/Joint Union High  
County

Sonoma

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

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- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.



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First Interim  
2018-19 Original Budget  
Technical Review Checks

Petaluma City Elementary/Joint Union High  
County

Sonoma

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

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- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
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### IMPORT CHECKS

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

| ACCOUNT |    |    |    |    | RESOURCE | OBJECT | VALUE |
|---------|----|----|----|----|----------|--------|-------|
| FD      | RS | PY | GO | FN | OB       |        |       |

40-0000-0-0000-0000-8625                      0000                      8625                      400,000.00  
 Explanation:Per SACS.

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

| FUND  | RESOURCE | NEG. EFB  |
|---|----------|-----------|
| 40  | 6230     | -9,200.00 |
| Explanation: Adjusted as of 1st Interim.        |          |           |
| Total of negative resource balances for Fund 40 |          | -9,200.00 |

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

| FUND                                     | RESOURCE | OBJECT | VALUE     |
|--|----------|--------|-----------|
| 40                                       | 6230     | 9790   | -9,200.00 |
| Explanation: Adjusted as of 1st Interim. |          |        |           |

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-

8979) should be positive by resource, by fund.

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

PASSED

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0  
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First Interim  
 2018-19 Board Approved Operating Budget  
 Technical Review Checks

Petaluma City Elementary/Joint Union High  
 County

Sonoma

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

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

**IMPORT CHECKS**

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

| ACCOUNT |    |    |    |    | RESOURCE | OBJECT | VALUE |
|---------|----|----|----|----|----------|--------|-------|
| FD      | RS | PY | GO | FN | OB       |        |       |

40-0000-0-0000-0000-8625                      0000                      8625                      400,000.00  
 Explanation:Per SACS.

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS



**EXPORT CHECKS**

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

Checks Completed.