

BUENA PARK SCHOOL DISTRICT  
Buena Park, California 90620

March 11, 2019

TO: Governing Board

FROM: Richard Holash, Assistant Superintendent, Administrative Services

SUBJECT: 2018-19 SECOND INTERIM FINANCIAL REPORT

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**BACKGROUND:**

Pursuant to Education Code 42130, the Governing Board is required to certify within 45 days of the close of the period ending January 31 (second interim reporting period) that the District will be able to meet its financial obligations for the budget year and for two subsequent years. The Second Interim Report updates the District's Board approved General Fund budget with the most current information available. The following report is presented for your approval as an action item. The report has been reviewed in accordance with the State Board of Education Criteria & Standards.

**CURRENT CONSIDERATIONS:**

**The State**

The 2019-20 Governor's Proposal was released on January 10<sup>th</sup> and assumptions from this proposal are incorporated as part of the Second Interim Report.

As the state's economy has recovered from the Great Recession, the past six budgets have significantly increased spending – through historic growth in education funding, the creation and expansion of the state's first Earned Income Tax Credit, a minimum wage that over time will increase to \$15 per hour, and expansion of health care coverage to millions of Californians. The state has also paid down its budgetary borrowing and tackled such long-standing problems as restoring fiscal health to its retirement benefit plans and making major improvements to the state's transportation.

This is Governor Gavin Newsom first-ever budget proposal putting dollars behind some of the soaring rhetoric that defined his campaign and inauguration. "These dollars attach to real people and real lives," Governor Newsom said as he spoke about his budget proposal. Governor Newsom echoed some of the fiscal caution of his fellow Democratic predecessor, former Governor Jerry Brown, noting concern about an eventual economic downturn that said could cost the general fund \$70 billion over three years. To this end, the Governor stressed increasing the State's rainy-day reserve funds and paying down the state's mounting employee pension debt.

The Governor's State Budget presents a rosy picture, with revenues higher than projections. Total state revenues are higher year over year, and the economy continues to grow, though

modestly. The higher revenues are due largely to an increase in personal income tax collections with sales and use tax also seeing an increase over those estimates by the department of finance. On the specifics of the Budget, General Fund revenues and transfers are proposed at \$144 billion. The Governor's Budget proposes a \$1.8 million supplemental payment to the Proposition 2 Rainy Day Fund for 2019-20. The State would end the 2019-20 fiscal year with a fund balance of \$3.7 billion, plus \$15.3 billion in the Rainy Day Fund.

The Governor's 2018-19 Budget fully implemented the Local Control Funding Formula (LCFF) two years earlier than originally projected. The LCFF provides funding to transition all LEA's toward target funding levels, and provides supplemental revenues through percentage weighting factors to increase or improve services for students who are not English Language proficient, who are low-income families, or who are in foster care.

Specific to Education, the Governor's budget proposal assumes the following:

- **Proposition 98.** The proposed 2019-20 Governor's Budget includes Proposition 98 funding of \$80.7 billion for 2019-20, which Governor Newsom notes as an "all-time high." The Proposition 98 funding levels for the 2017-18 and 2018-19 fiscal years declined from the 2018-19 State Budget levels by \$120.1 million and \$525.7 million, respectively. When combined with more than \$686 million in settle-up payments for prior years, the State Budget proposes an increased investment of \$2.8 billion in K-14 education over 2018-19.
- **COLA.** The estimated statutory COLA for 2019-20 is estimated at 3.46%, and is applied to the LCFF base grant targets, as well as other education programs funded outside of the LCFF including Special Education and Child Nutrition.
- **CalSTRS.** Districts have been faced with rising CalSTRS employer contributions rates over the past six years. In 2013-14, CalSTRS employer rates were 8.25% and have nearly doubled to 16.28% in 2018-19. The Governor's Proposed Budget for 2019-20 includes a two-part proposal to provide CalSTRS relief for school employers. The first part provides immediate relief of \$700 million one-time, non-Prop. 98 funds to be applied over two years. This will reduced the employers projected rate by 1.03% in 2019-20 and 1.0% in 2020-21. The second part of the Governor's proposal provides \$2.3 billion to buy down the employer's unfunded liability, again using one-time non-Prop. 98 funds. The impact of this buy-down is expected to reduce employer contribution rates by 0.5% on an ongoing basis. However, the CalSTRS Board has the authority to increase (or decrease) the employer contribution rate to fully fund the CalSTRS unfunded liability by 2046.
- **Local Control Funding Formula (LCFF).** The LCFF provides funding to transition all Local Educational Agencies (LEAs) toward target funding levels, and provides supplemental revenues through percentage weighting factors to increase or improve services for students who are not English language proficient, who are from low-income families, or who are in foster care.
- **Special Education Funding.** As previously noted, special education is proposed to receive a 3.46% COLA, this being the largest COLA increase for special education since

- 2012-13. The Governor proposes \$576 million for expanded special education services and support. (Details are still forthcoming on this proposal)
- **One-Time Discretionary Fund.** The Governor proposed no one-time discretionary funds for 2019-20. In the past, Governor Brown annually had one-time discretionary funds in his budgets that would repay a portion of prior years' mandated cost reimbursement claims.
  - **Mandate Block Grant.** The Mandate Block Grant (MBG) continues to be funded outside of LCFF with a proposed total funding of \$32.24 per ADA. Districts will again have the opportunity to either file new mandate claims or automatically be reimbursed via a Mandate Block Grant.
  - **Proposition 98 Reserve.** In addition to creating a State Rainy Day Fund, Proposition 2 also established a State reserve specifically for Education, the Proposition 98 Reserve that, among other things, institutes a cap on local school districts' reserve at specified levels when certain provision have been met and following a deposit into the Proposition 98 reserve.
  - **Facilities Bond.** With Proposition 51 (the \$9 billion school facilities bond) receiving more than 55 percent voter approval in November 2016, the State Budget proposes the sale of approximately \$1.5 billion in Proposition 51 bond funds for 2019-20 to fund new construction, modernization, CTE, and charter school facility projects based upon the Office of Public School Construction's processing of project applications and the State Allocation Board's approval of these projects.
  - **Early Childhood Education.** Governor Newsom had significant proposals for early childhood education. The Governor proposes \$125 million non-Proposition funds to increase access to subsidizing full-day, full-year State Preschool for four-year-old children in 2019-20, with additional increases proposed in the succeeding fiscal years to provide access for all low-income four-year-olds by 2021-22.
  - **Federal Program Funding.** There are significant funding unknowns facing K-14 education at the federal level. Initial federal education funding is projected to decrease; however, we are waiting to see how this affects funding at the school district level. Adjustments will be made once guidance is given on federal funding.

The Governor's plan is only a proposal. Legislature approval is required for the proposal to be enacted into law.

### **Buena Park School District**

The District has made the following key budget changes for Second Interim Reporting purposes:

- Total revenues decreased by \$187,517 (vs. First Interim) with Unrestricted revenues decreasing \$216,558 and Restricted revenues increasing by \$29,041.
- The Unrestricted revenue increase is attributable to:
  - Decrease in Local Control Funding Formula of \$302K due to lower unduplicated percentage than originally budgeted.
  - Federal revenue increased by \$61K, School-Based Medi-Cal Administrative Activities (SMAA) increased by \$33K which is only recorded when revenues are actually received due to uncertainty in the timing of funding. \$29K increase in Title I funding and a \$1K decrease in Title II funding.
  - State revenue increased by less than \$1K.
  - Local revenue increase of \$52K due to an increase in reimbursement for STRS and miscellaneous grant receipt that was not budgeted for.
- Total General Fund Combined expenditures increased by \$24.2K vs. First Interim. General Fund Unrestricted expenditures decreased vs. First Interim by \$104.5K while Restricted expenditures increased by \$80.3K.
  - The decrease in General Fund Unrestricted expenditures is based on analysis of salaries, benefit accounts, books and supplies, and services.
  - The increase in General Fund Restricted expenditures is driven by additional Federal Title I funding with matching expenditures to the income. In addition, the reclassification of budget dollars formerly budgeted to Services & Other Operating Expenditures and Books and Supplies to Salaries and Benefits.
- Contributions increased by \$40.6K based on review of projected expenditures.
- Interfund Transfers In increased by \$300K for negotiated one-time salary bonuses.



The following table provides additional information about income, one-time transfers and one-time dollars.

## INCOME

Budget Item	First Interim Report 2018-19	Second Interim Report 2018-19
LCFF Funding Rate	100.00% Fully Funded	100.00% Fully Funded
Funded LCFF ADA	4,467 ADA (Despite projected student enrollment loss, given protection afforded to school districts, still funded at previous year's ADA.)	4,467 ADA (Despite projected student enrollment loss, given protection afforded to school districts, still funded at previous year's ADA.)
Unduplicated Student Percentage	80.28%	79.06%
COLA	3.70%	3.70%
Lottery (\$/ ADA)	\$151.00 unrestricted \$53.00 restricted	\$151.00 unrestricted \$53.00 restricted
Special Education Transfer	\$6,508,446	\$6,508,446
Interest Income	\$187,407	\$187,407
Deferred Maintenance	\$0 Contribution	\$0 Contribution
Mandated Costs	\$138,307 (Block Grant) \$816,895 (One-time)	\$138,307 (Block Grant) \$816,895 (One-time)

## ONE-TIME TRANSFERS IN BPSD 2018-19 BUDGET

One-time transfers are assumed as follows:

Category	From	To
Federal Categorical Transfer	Title 2 Teacher Quality: \$180,000	Class Size Reduction: \$180,000

## DEFICIT SPENDING AND ENDING BALANCE

At Second Interim the District reports an overall General Fund (Unrestricted & Restricted combined) operating deficit of \$1,295,433. The deficit is a result of an unrestricted deficit of \$985,305 and a restricted deficit of \$310,128. Please note that the restricted deficit spending is attributable to funding carryovers that were credited as revenues in the prior year, but are budgeted to be spent in the current year.

In comparison to First Interim, the deficit for the General Fund Combined decreased by \$136,693. The Unrestricted deficit was reduced by \$147,404 while the deficit for Restricted was increased by \$10,711.

The projected Unrestricted General Fund ending balance of \$5,609,854 is comprised of \$1,828,871 in Designation for Economic Uncertainties to provide sufficient funding to allow for a 3% economic reserve for uncertainty, revolving cash of \$55,000, Stores of \$29,913, and \$3,695,800 for designated amounts including reserves for: IMFRP, Kid Connection program surplus, provisions for Other Post-Employment Benefits (OPEB), one-time discretionary funds from 2016-17, 2017-18 and 2018-19 to be spent in 2019-20 and/or released in future periods to meet the required 3% reserve requirement.

## MULTI-YEAR PROJECTION (MYP) CONSIDERATIONS

The MYP covers the period 2019-20 through 2020-21. The following assumptions are incorporated into the MYP:

- **Enrollment.** At First Interim, preliminary 2018-19 CBEDS was utilized which reflected an enrollment loss of 57 students vs. the 120 students originally projected. Subsequent years continue to assume a loss of 140 students and 157 students in 2019-20 and 2020-21 respectively. Given this change, enrollment in each of the 3 years may be higher than originally projected, we will continue to revise projections during attendance reporting period P-2.

	At First Interim	At Second Interim	Change
2018-19	4,552	4,552	-
2019-20	4,412	4,412	-
2020-21	4,255	4,255	-

- **Unduplicated Student Percentage Assumption.** The MYP assumes unduplicated student percentage over the three-year period as follows.

	2018-19	2019-20	2020-21
Unduplicated Students as a Percentage of Total Enrollment	79.06%	78.54%	77.25%

- **CalSTRS & CalPERS.** Employer costs related to CalSTRS & CalPERS will increase significantly over the next several years. Rates are as follows:

	2018-19	2019-20	2020-21
CalSTRS	16.28%	18.13%*	19.10%*
CalPERS	18.062%	20.70%	23.40%
Projected Cost Increase (vs. 2018-19 rate)	---	\$617,737	\$1,028,221

\*Note Governor Newsom has proposed an approximate 1.0% buy down of the CalSTRS employer costs for 2019-20 and 2020-21, if enacted by the legislator would reduce the projected cost increase to \$368,492 in 2019-20 and to \$786,234 in 2020-21, due to uncertainty on what the California Legislator will do we have reflected the higher rates in our multi-year assumptions.

- **Federal Revenues.** While no formal direction has been issued by the Federal government, California Department of Education has not given guidance on projected Federal funding. We will monitor this situation and make adjustments with the categorical program managers to avoid an encroachment.
- **Budget Reductions.** The following budget actions are assumed to ensure that the District maintains a minimum 3% reserve requirement in all three years covered by the MYP:
  1. Certificated staffing is reduced commensurate with enrollment decline 2019-20 forward. (Unrestricted teacher reductions of 10 teachers in 2019-20 and 3-5 teacher projected in 2020-21.)
  2. One certificated management and one classified management position paid for in 2018-19 will be eliminated in 2019-20 and beyond.
  3. Six certificated teacher on special assignment positions will be reduced from unrestricted spending in 2019-20.
  4. Five management administrative interim positions will be reduced in 2019-20.
  5. One management coordinator position will be reduced fully in 2019-20.
  6. Reduction of nine classified school site employees due to deficit spending.
  7. Suspension of future contributions to IMFRP (i.e., textbook) reserves
    - IMFRP reserves are held constant at \$1.1 million and reduced for new textbook purchases planned in 2019-20.
- **Unrestricted Reserves.** Unrestricted reserves are set aside in 2018-19 for Kid Connection (\$158.7K), Instructional Materials (\$1,122.5K), OPEB or Other Post-Employment Benefits (\$592.1K), one-time funding reserves (\$1,822.5K).

Building off of the assumptions above coupled with our 2018-19 projections, we anticipate the unrestricted General Fund to have deficits (revenues vs. expenditures) of \$1,295K, \$156K, and \$298K in 2018-19 through 2020-21 respectively. We further estimate District reserves (i.e. Designation for Economic Uncertainties) for 2018-19 through 2020-21 as follows: 3.0%, 3.0% and 3.0%.

#### **OTHER FUNDS:**

- **Child Development Fund** – minimal change to revenues for interest income.
- **Cafeteria Special Reserve Fund** – reduction in other local revenue for ala-carte sales reduction due to the Community Eligibility Provision.
- **Deferred Maintenance Fund** – small reduction in anticipated interest income, small increase to projects currently budgeted.
- **Building Fund** – reduction in anticipated interest income, total expenditures will be revisited prior to estimated actuals in June for actual expenditures from this fund.
- **Capital Facilities Fund** – reduction in anticipated “Developer Fees” for fiscal 2018-19 as they have come in lower than projected year-to-date.
- **Special Reserve for Capital Outlay Projects** – increase to projected local revenues as receipts in February exceeded original budget projections. Expenditures have increased for the Xerox copier leases.

**STAFF RECOMMENDATIONS:**

Administration recommends that the Governing Board approve the District's 2018-19 Second Interim Report with a positive certification as well as the attached Fiscal Solvency Statement.

**\*\*STRATEGIC PLAN – CREATE AND MAINTAIN POSITIVE, SAFE AND PRODUCTIVE LEARNING ENVIRONMENTS**

## **2018-19 Second Interim Report – Fiscal Solvency Statement**

In submitting the 2018-19 Second Interim report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

The District faces the following challenges including:

- Volatility of State general fund revenues
- Deficit spending in the unrestricted general fund
- Declining enrollment
- Increasing operational expenses, such as employer rate increase for CalSTRS and CalPERS

Given the above challenges, the school district will implement ongoing budget reductions in 2019-20 to maintain fiscal solvency, the reductions as listed above include:

- Reduction of 10 certificated teaching positions due to declining enrollment.
- Reduction of one certificated management principal on special assignment position and one classified management position for a classified superintendent position.
- Reduction of six teachers on special assignment from unrestricted expenditures.
- Reduction of five management administrative intern positions.
- Reduction of one management coordinator position vacated in the middle of 2018-19.
- Reduction of nine classified school site position due to declining enrollment.

The above reductions is projected to reduce unrestricted expenditures by approximately \$3.3M.

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

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

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2019

Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

X  **POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

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**Criteria and Standards Review Summary**

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

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



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

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

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

Exhibit F

Agenda, 3/11/19

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

30 68456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	45,829,725.00	48,195,218.00	30,100,030.01	45,893,297.00	(301,921.00)	-0.7%
2) Federal Revenue		8100-8299	0.00	115,182.00	148,181.83	148,182.00	33,000.00	28.7%
3) Other State Revenue		8300-8599	2,349,277.00	1,712,178.00	837,618.93	1,712,178.00	0.00	0.0%
4) Other Local Revenue		8800-8799	986,801.00	1,115,353.00	1,431,272.10	1,167,716.00	52,363.00	4.7%
5) TOTAL, REVENUES			49,965,803.00	49,137,931.00	32,617,102.67	48,921,373.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,643,586.00	21,012,647.00	12,323,963.92	20,680,288.00	332,359.00	1.6%
2) Classified Salaries		2000-2999	6,437,435.00	6,476,340.00	3,289,816.84	6,352,641.00	123,699.00	1.9%
3) Employee Benefits		3000-3999	11,040,127.00	10,912,704.00	4,983,170.23	10,904,461.00	8,243.00	0.1%
4) Books and Supplies		4000-4999	1,069,755.00	1,184,141.00	557,668.67	1,186,495.00	(2,354.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	2,943,508.00	3,051,463.00	1,910,187.31	3,408,857.00	(357,394.00)	-11.7%
6) Capital Outlay		6000-6999	71,123.00	111,123.00	68,118.75	111,123.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	287,951.00 287,951.00	287,951.00 287,951.00	174,020.40 174,020.40	287,951.00 287,951.00	0.00 0.00	0.0% 0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(269,426.00)	(267,855.00)	0.00	(267,855.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			42,224,059.00	42,768,714.00	23,308,968.12	42,864,181.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			6,741,644.00	6,369,217.00	9,210,138.55	6,257,212.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	850,000.00	0.00	1,150,000.00	300,000.00	35.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,354,393.00)	(6,351,926.00)	0.00	(6,382,517.00)	(40,591.00)	0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,854,393.00)	(7,501,926.00)	0.00	(7,242,517.00)		



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>			(1,112,849.00)	(1,132,709.00)	9,210,138.55	(995,305.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,746,657.00	6,594,889.00		6,594,889.00	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)			5,746,657.00	6,594,889.00		6,594,889.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,746,657.00	6,594,889.00		6,594,889.00		
2) Ending Balance, June 30 (E + F1e)			4,633,808.00	5,462,180.00		5,609,584.00		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	55,000.00	55,000.00		55,000.00		
Stores		9712	17,689.88	29,913.19		29,913.19		
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	2,782,731.12	3,547,536.81		3,695,799.81		
2018-19 One-Time Discretionary	0000	9780	1,449,130.00					
IMFRP	0000	9780	1,114,986.12					
Kid Connection	0000	9780	120,867.00					
Lottery	1100	9780	77,748.00					
Kid Connection	0000	9780		158,716.00				
IMFRP	0000	9780		1,122,490.00				
2018-19 One-Time Discretionary	0000	9780		816,895.00				
2017-18 One-Time Discretionary	0000	9780		679,582.00				
OPEB	0000	9780		592,092.00				
2016-17 One-Time Discretionary	0000	9780		111,551.81				
Lottery	1100	9780		66,210.00				
Kid Connection	0000	9780				158,716.00		
IMFRP	0000	9780				1,122,490.00		
2018-19 One-Time Discretionary	0000	9780				816,895.00		
2017-18 One-Time Discretionary	0000	9780				679,582.00		
2016-17 One-Time Discretionary	0000	9780				326,024.81		
OPEB	0000	9780				592,092.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,798,387.00	1,829,730.00		1,828,871.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

30 88456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	23,331,080.00	23,841,152.00	16,119,895.70	23,339,231.00	(301,921.00)	-1.3%
Education Protection Account State Aid - Current Year		8012	4,678,033.00	3,283,383.00	4,029,721.00	3,293,383.00	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	55,476.00	53,431.00	26,715.15	53,431.00	0.00	0.0%
Timber Yield Tax		8022	1.00	1.00	0.00	1.00	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	9,589,300.00	9,917,280.00	5,457,533.59	9,917,280.00	0.00	0.0%
Unsecured Roll Taxes		8042	290,067.00	297,482.00	251,575.01	297,482.00	0.00	0.0%
Prior Years' Taxes		8043	112,062.00	110,432.00	106,118.94	110,432.00	0.00	0.0%
Supplemental Taxes		8044	682,202.00	694,657.00	406,716.60	694,657.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,495,090.00	3,222,029.00	149,254.21	3,222,029.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,866,444.00	4,985,391.00	3,522,499.81	4,985,391.00	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 41804)								
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>45,879,725.00</b>	<b>46,195,218.00</b>	<b>30,100,030.01</b>	<b>45,893,297.00</b>	<b>(301,921.00)</b>	<b>-0.7%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(250,000.00)	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>45,629,725.00</b>	<b>46,195,218.00</b>	<b>30,100,030.01</b>	<b>45,893,297.00</b>	<b>(301,921.00)</b>	<b>-0.7%</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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Exhibit P



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

30 68456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4810	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5530	8290						
Other NCLB / Every Student Succeeds Act	3500-3599	8290						
Career and Technical Education	All Other	8290						
All Other Federal Revenue			0.00	115,182.00	148,181.63	148,182.00	33,000.00	28.7%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>115,182.00</b>	<b>148,181.63</b>	<b>148,182.00</b>	<b>33,000.00</b>	<b>28.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6380	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	1,684,918.00	955,202.00	548,756.00	955,202.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8580	681,395.00	728,538.00	249,293.93	728,538.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685	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	22,964.00	30,440.00	41,569.00	30,440.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>2,349,277.00</b>	<b>1,712,178.00</b>	<b>837,818.93</b>	<b>1,712,178.00</b>	<b>0.00</b>	<b>0.0%</b>



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

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8815	0.00	0.00	0.00	0.00		
Unsecured Roll		8816	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00		
Supplemental Taxes		8818	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8825	0.00	0.00	738,681.84	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8829	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8832	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8839	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	95,000.00	67,888.00	54,134.23	71,878.00	3,990.00	5.9%
Interest		8860	153,640.00	187,407.00	101,930.00	187,407.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8871	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8872	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8875	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8877	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8881	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8889	650,961.00	650,961.00	391,160.69	652,787.00	1,826.00	0.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8891	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8897	0.00	0.00	0.00	0.00		
All Other Local Revenue		8899	87,000.00	209,097.00	145,465.24	255,644.00	48,547.00	22.3%
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>966,601.00</b>	<b>1,115,353.00</b>	<b>1,431,272.10</b>	<b>1,167,716.00</b>	<b>52,363.00</b>	<b>4.7%</b>
<b>TOTAL REVENUES</b>			<b>48,965,603.00</b>	<b>49,137,931.00</b>	<b>32,517,102.87</b>	<b>48,921,373.00</b>	<b>(216,558.00)</b>	<b>-0.4%</b>

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

30 68458 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	18,022,774.00	18,013,624.00	10,631,844.67	17,774,253.00	239,371.00	1.3%
Certificated Pupil Support Salaries		1200	177,213.00	214,560.00	138,321.57	224,178.00	(8,568.00)	-4.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,443,599.00	2,784,433.00	1,555,817.68	2,681,857.00	102,576.00	3.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>20,643,586.00</b>	<b>21,012,647.00</b>	<b>12,323,983.92</b>	<b>20,680,288.00</b>	<b>332,359.00</b>	<b>1.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	534,568.00	588,538.00	285,522.21	608,798.00	(22,260.00)	-3.8%
Classified Support Salaries		2200	2,559,982.00	2,479,289.00	1,235,237.17	2,491,612.00	(12,343.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	1,123,978.00	1,130,636.00	708,370.58	1,083,056.00	47,580.00	4.2%
Clerical, Technical and Office Salaries		2400	1,566,384.00	1,607,839.00	786,001.75	1,558,115.00	49,724.00	3.1%
Other Classified Salaries		2900	982,515.00	672,058.00	314,685.13	611,080.00	60,988.00	9.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,437,435.00</b>	<b>6,478,340.00</b>	<b>3,289,816.84</b>	<b>6,352,641.00</b>	<b>123,899.00</b>	<b>1.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,217,797.00	3,283,454.00	1,531,296.31	3,285,246.00	(1,792.00)	-0.1%
PERS		3201-3202	1,106,286.00	1,064,154.00	563,280.12	1,067,105.00	(2,961.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	789,713.00	770,336.00	445,449.05	776,810.00	(6,474.00)	-0.8%
Health and Welfare Benefits		3401-3402	4,846,466.00	4,882,045.00	1,788,241.33	4,840,764.00	21,291.00	0.4%
Unemployment Insurance		3501-3502	13,121.00	13,240.00	4,571.44	13,284.00	(44.00)	-0.3%
Workers' Compensation		3601-3602	532,437.00	537,333.00	368,134.23	538,120.00	(1,787.00)	-0.3%
OPEB, Allocated		3701-3702	366,212.00	213,067.00	83,131.04	213,057.00	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	169,085.00	169,085.00	169,084.71	169,085.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,040,127.00</b>	<b>10,912,704.00</b>	<b>4,963,170.23</b>	<b>10,904,481.00</b>	<b>8,243.00</b>	<b>0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	45,536.00	7,200.00	45,536.00	0.00	0.0%
Books and Other Reference Materials		4200	4,700.00	56,859.00	43,285.87	65,683.00	(8,824.00)	-15.5%
Materials and Supplies		4300	934,887.00	923,793.00	402,082.99	928,826.00	(5,033.00)	-0.5%
Noncapitalized Equipment		4400	80,188.00	187,883.00	105,099.81	146,450.00	11,503.00	7.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,069,755.00</b>	<b>1,184,141.00</b>	<b>567,668.67</b>	<b>1,186,495.00</b>	<b>(2,354.00)</b>	<b>-0.2%</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	166,570.00	173,677.00	99,063.67	183,258.00	(9,581.00)	-5.5%
Dues and Memberships		5300	50,836.00	52,121.00	38,372.72	52,121.00	0.00	0.0%
Insurance		5400-5450	303,300.00	316,781.00	314,684.91	316,781.00	0.00	0.0%
Operations and Housekeeping Services		5500	983,000.00	983,000.00	638,214.85	983,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	374,754.00	447,433.00	179,229.17	481,218.00	(33,785.00)	-7.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	928,314.00	927,000.00	588,142.65	1,240,617.00	(313,617.00)	-33.8%
Communications		5900	146,735.00	151,451.00	52,589.34	151,882.00	(411.00)	-0.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,943,508.00</b>	<b>3,051,463.00</b>	<b>1,910,187.31</b>	<b>3,408,857.00</b>	<b>(357,394.00)</b>	<b>-11.7%</b>

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

30 66466 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	51,123.00	51,123.00	28,122.75	51,123.00	0.00	0.0%
Equipment Replacement		6500	20,000.00	60,000.00	38,986.00	60,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>71,123.00</b>	<b>111,123.00</b>	<b>68,118.75</b>	<b>111,123.00</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	287,951.00	287,951.00	174,020.40	287,951.00	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	6380	7221						
To County Offices	6380	7222						
To JPAs	6380	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>287,951.00</b>	<b>287,951.00</b>	<b>174,020.40</b>	<b>287,951.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(104,025.00)	(102,254.00)	0.00	(102,254.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(165,401.00)	(165,401.00)	0.00	(165,401.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(269,426.00)</b>	<b>(267,655.00)</b>	<b>0.00</b>	<b>(267,655.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>42,224,058.00</b>	<b>42,768,714.00</b>	<b>23,308,986.12</b>	<b>42,664,181.00</b>	<b>104,553.00</b>	<b>0.2%</b>



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

30 86458 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	500,000.00	550,000.00	0.00	1,150,000.00	300,000.00	35.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			500,000.00	550,000.00	0.00	1,150,000.00	300,000.00	35.3%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7811	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	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>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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	(8,534,393.00)	(8,531,926.00)	0.00	(8,572,517.00)	(40,591.00)	0.5%
Contributions from Restricted Revenues		8990	180,000.00	180,000.00	0.00	180,000.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(8,354,393.00)	(8,351,926.00)	0.00	(8,392,517.00)	(40,591.00)	0.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(g - b + c - d + e)</b>			(7,854,393.00)	(7,501,926.00)	0.00	(7,242,517.00)	259,409.00	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	2,829,814.00	3,076,406.00	1,013,443.80	3,104,665.00	28,279.00	0.9%
3) Other State Revenue		8300-8599	3,578,566.00	3,828,276.00	693,353.64	3,829,038.00	762.00	0.0%
4) Other Local Revenue		8600-8799	2,757,630.00	2,661,823.00	(12,051.82)	2,661,823.00	0.00	0.0%
5) TOTAL REVENUES			9,166,010.00	9,566,505.00	1,594,745.82	9,595,546.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,111,866.00	5,045,615.00	3,120,692.86	5,178,917.00	(131,302.00)	-2.6%
2) Classified Salaries		2000-2999	2,052,052.00	2,124,556.00	1,004,383.65	2,197,336.00	(72,780.00)	-3.4%
3) Employee Benefits		3000-3999	5,016,555.00	4,987,835.00	1,550,329.28	4,988,367.00	1,488.00	0.0%
4) Books and Supplies		4000-4999	782,859.00	1,103,689.00	477,414.37	1,012,438.00	91,251.00	8.3%
5) Services and Other Operating Expenditures		5000-5999	2,132,698.00	2,392,770.00	1,010,238.91	2,299,062.00	93,688.00	3.9%
6) Capital Outlay		6000-6999	430,696.00	429,523.00	0.00	429,523.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,091,608.00	2,031,608.00	560,297.64	2,094,274.00	(82,666.00)	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	104,025.00	102,254.00	0.00	102,254.00	0.00	0.0%
9) TOTAL EXPENDITURES			17,722,157.00	18,217,848.00	7,723,354.69	18,298,191.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,556,147.00)	(8,651,343.00)	(6,128,608.87)	(8,702,645.00)		
<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		8830-8879	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	8,354,393.00	8,351,928.00	0.00	8,392,517.00	40,591.00	0.5%
4) TOTAL OTHER FINANCING SOURCES/USES			8,354,393.00	8,351,928.00	0.00	8,392,517.00		

2018-19 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(201,754.00)	(299,417.00)	(6,128,606.87)	(310,128.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,026,889.00	1,199,554.00		1,199,554.00	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)			1,026,889.00	1,199,554.00		1,199,554.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,026,889.00	1,199,554.00		1,199,554.00		
2) Ending Balance, June 30 (E + F1e)			824,915.00	900,137.00		889,426.00		
<b>Components of Ending Fund Balance</b>								
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	824,915.00	900,137.00		889,426.00		
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		



2018-19 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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 617/898/1992)		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 41804)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	747,910.00	756,607.00	(171,142.68)	756,607.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,619.00	129,692.00	(30,196.29)	129,692.00	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	1,391,901.00	1,364,678.00	836,942.84	1,393,691.00	28,615.00	2.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	196,618.00	214,382.00	55,245.63	213,846.00	(536.00)	-0.3%

2018-19 Second 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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	187,766.00	344,328.00	211,427.98	344,328.00	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, 3081, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	91,521.00	45,760.00	91,521.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	175,000.00	175,000.00	83,408.12	175,000.00	0.00	0.0%
All Other Federal Revenue			2,829,814.00	3,076,408.00	1,013,443.80	3,104,685.00	28,279.00	0.9%
<b>TOTAL, FEDERAL REVENUE</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	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	217,445.00	280,739.00	63,294.21	280,739.00	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	631,476.00	645,978.00	424,981.18	645,978.00	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	6367	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,729,645.00	2,901,559.00	106,098.25	2,902,321.00	762.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,578,566.00	3,826,276.00	593,353.64	3,829,038.00	762.00	0.0%



2018-19 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

30 66456 000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8815	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8816	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8818	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8825	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8829	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8832	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8839	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8871	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8872	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8875	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8877	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8881	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8889	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8891	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8897	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,657,630.00	2,644,323.00	(69,067.48)	2,644,323.00	0.00	0.0%
From JPAs	6500	8793	200,000.00	117,500.00	57,015.84	117,500.00	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>2,757,630.00</b>	<b>2,661,823.00</b>	<b>(12,051.62)</b>	<b>2,661,823.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>9,166,010.00</b>	<b>9,566,505.00</b>	<b>1,564,745.82</b>	<b>9,595,546.00</b>	<b>29,041.00</b>	<b>0.3%</b>

Exhibit F

Agenda, 3/11/19

2018-19 Second 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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,953,809.00	3,841,288.00	2,387,880.68	3,990,225.00	(148,936.00)	-3.8%
Certificated Pupil Support Salaries		1200	832,146.00	803,404.00	555,890.98	908,423.00	(6,019.00)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	325,611.00	300,925.00	166,941.18	277,269.00	23,666.00	7.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>5,111,566.00</b>	<b>5,045,616.00</b>	<b>3,120,692.86</b>	<b>5,176,917.00</b>	<b>(131,302.00)</b>	<b>-2.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	957,259.00	1,014,434.00	473,518.48	1,089,598.00	(75,164.00)	-7.4%
Classified Support Salaries		2200	786,467.00	773,088.00	375,599.06	775,480.00	(2,412.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	122,533.00	122,533.00	80,680.00	123,140.00	(607.00)	-0.5%
Clerical, Technical and Office Salaries		2400	103,720.00	105,579.00	49,443.34	107,327.00	(1,748.00)	-1.7%
Other Classified Salaries		2900	102,073.00	108,942.00	45,182.80	101,791.00	7,151.00	6.6%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>2,052,052.00</b>	<b>2,124,566.00</b>	<b>1,004,383.65</b>	<b>2,197,336.00</b>	<b>(72,780.00)</b>	<b>-3.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,814,500.00	2,830,210.00	484,808.71	2,824,206.00	6,002.00	0.2%
PERS		3201-3202	392,529.00	397,260.00	184,839.29	397,453.00	(183.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	239,521.00	242,044.00	128,688.11	242,105.00	(61.00)	0.0%
Health and Welfare Benefits		3401-3402	1,335,895.00	1,374,505.00	670,061.79	1,379,313.00	(4,808.00)	-0.3%
Unemployment Insurance		3501-3502	96,282.00	3,547.00	2,039.87	3,528.00	19.00	0.5%
Workers' Compensation		3601-3602	137,828.00	140,289.00	81,891.49	139,760.00	509.00	0.4%
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>5,016,555.00</b>	<b>4,987,835.00</b>	<b>1,550,329.26</b>	<b>4,986,367.00</b>	<b>1,468.00</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	108,798.00	168,377.00	151,317.25	171,919.00	(3,542.00)	-2.1%
Materials and Supplies		4300	619,671.00	876,672.00	303,355.59	780,374.00	96,298.00	11.0%
Noncapitalized Equipment		4400	54,390.00	58,640.00	22,741.53	60,145.00	(1,505.00)	-2.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>782,859.00</b>	<b>1,103,689.00</b>	<b>477,414.37</b>	<b>1,012,438.00</b>	<b>91,251.00</b>	<b>8.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,229,500.00	1,221,233.00	338,396.96	1,127,575.00	93,658.00	7.7%
Travel and Conferences		5200	60,108.00	62,959.00	31,584.89	61,463.00	1,496.00	2.4%
Dues and Memberships		5300	1,100.00	2,266.00	2,201.42	2,266.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,000.00	22,000.00	10,088.00	22,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,774.00	330,504.00	170,600.92	336,653.00	(6,149.00)	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	816,716.00	763,308.00	457,064.45	748,315.00	4,993.00	0.7%
Communications		5900	500.00	500.00	310.27	810.00	(310.00)	-62.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,132,696.00</b>	<b>2,392,770.00</b>	<b>1,010,236.91</b>	<b>2,299,082.00</b>	<b>93,688.00</b>	<b>3.9%</b>

2018-19 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	415,696.00	414,523.00	0.00	414,523.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>430,696.00</b>	<b>429,523.00</b>	<b>0.00</b>	<b>429,523.00</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	306,000.00	306,000.00	128,275.28	306,000.00	0.00	0.0%
Payments to County Offices		7142	1,691,906.00	1,572,316.00	411,152.40	1,634,996.00	(82,666.00)	-4.0%
Payments to JPAs		7143	93,700.00	153,286.00	20,896.96	153,286.00	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>2,091,606.00</b>	<b>2,031,606.00</b>	<b>560,297.64</b>	<b>2,094,274.00</b>	<b>(82,666.00)</b>	<b>-3.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	104,025.00	102,254.00	0.00	102,254.00	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>104,025.00</b>	<b>102,254.00</b>	<b>0.00</b>	<b>102,254.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>17,722,157.00</b>	<b>18,217,848.00</b>	<b>7,723,354.69</b>	<b>18,296,191.00</b>	<b>(80,343.00)</b>	<b>-0.4%</b>



2018-19 Second Interim  
General Fund  
Restricted (Resources 2000-8999)  
Revenue, Expenditures, and Changes in Fund Balance

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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%
<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: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(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>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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	8,534,393.00	8,531,928.00	0.00	8,572,517.00	40,589.00	0.5%
Contributions from Restricted Revenues		8990	(180,000.00)	(180,000.00)	0.00	(180,000.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			8,354,393.00	8,351,928.00	0.00	8,392,517.00	40,589.00	0.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			8,354,393.00	8,351,928.00	0.00	8,392,517.00	(40,589.00)	0.5%



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

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	45,629,725.00	46,185,218.00	30,100,030.01	45,693,297.00	(301,921.00)	-0.7%
2) Federal Revenue		8100-8299	2,829,814.00	3,191,586.00	1,161,625.43	3,252,867.00	61,279.00	1.9%
3) Other State Revenue		8300-8599	5,927,843.00	5,540,454.00	1,430,972.57	5,541,216.00	782.00	0.0%
4) Other Local Revenue		8600-8799	3,744,231.00	3,777,176.00	1,419,220.48	3,829,539.00	52,363.00	1.4%
5) TOTAL REVENUES			58,131,613.00	58,704,436.00	34,111,848.49	58,516,919.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	25,755,252.00	26,056,262.00	15,444,676.78	25,857,205.00	201,057.00	0.8%
2) Classified Salaries		2000-2999	8,489,487.00	8,600,896.00	4,294,200.49	8,549,977.00	50,919.00	0.6%
3) Employee Benefits		3000-3999	16,056,582.00	15,900,539.00	6,533,499.49	15,890,828.00	9,711.00	0.1%
4) Books and Supplies		4000-4999	1,852,614.00	2,287,830.00	1,035,063.04	2,198,933.00	88,897.00	3.9%
5) Services and Other Operating Expenditures		5000-5999	5,076,206.00	5,444,233.00	2,920,424.22	5,707,939.00	(263,706.00)	-4.8%
6) Capital Outlay		6000-6999	501,819.00	540,646.00	68,118.75	540,646.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,379,557.00	2,319,557.00	734,318.04	2,382,225.00	(62,668.00)	-2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(165,401.00)	(165,401.00)	0.00	(165,401.00)	0.00	0.0%
9) TOTAL EXPENDITURES			59,948,216.00	60,986,562.00	31,030,320.81	60,962,352.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,814,603.00)	(2,282,126.00)	3,081,527.68	(2,445,433.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	850,000.00	0.00	1,150,000.00	300,000.00	35.3%
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			500,000.00	850,000.00	0.00	1,150,000.00		

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

30 86456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,314,603.00)	(1,432,126.00)	3,081,627.68	(1,295,433.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,773,326.00	7,794,443.00		7,794,443.00	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)			6,773,326.00	7,794,443.00		7,794,443.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,773,326.00	7,794,443.00		7,794,443.00		
2) Ending Balance, June 30 (E + F1e)			5,458,723.00	6,362,317.00		6,499,010.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	55,000.00	55,000.00		55,000.00		
Stores		9712	17,689.88	29,913.19		29,913.19		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	824,915.00	900,137.00		889,426.00		
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	2,782,731.12	3,547,536.81		3,695,789.81		
2018-19 One-Time Discretionary	0000	9780	1,449,130.00					
IMFRP	0000	9780	1,114,988.12					
Kid Connection	0000	9780	120,857.00					
Lottery	1100	9780	77,748.00					
Kid Connection	0000	9780		158,716.00				
IMFRP	0000	9780		1,122,490.00				
2018-19 One-Time Discretionary	0000	9780		816,895.00				
2017-18 One-Time Discretionary	0000	9780		679,582.00				
OPEB	0000	9780		592,092.00				
2016-17 One-Time Discretionary	0000	9780		111,551.81				
Lottery	1100	9780		86,210.00				
Kid Connection	0000	9780				158,716.00		
IMFRP	0000	9780				1,122,490.00		
2018-19 One-Time Discretionary	0000	9780				816,895.00		
2017-18 One-Time Discretionary	0000	9780				679,582.00		
2016-17 One-Time Discretionary	0000	9780				326,024.81		
OPEB	0000	9780				592,092.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,798,387.00	1,829,730.00		1,828,871.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

30 68466 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	23,331,060.00	23,641,152.00	16,119,895.70	23,339,231.00	(301,921.00)	-1.3%
Education Protection Account State Aid - Current Year		8012	4,676,033.00	3,283,363.00	4,029,721.00	3,283,363.00	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	55,476.00	53,431.00	26,715.15	53,431.00	0.00	0.0%
Timber Yield Tax		8022	1.00	1.00	0.00	1.00	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	9,589,300.00	9,917,280.00	5,487,533.59	9,917,280.00	0.00	0.0%
Unsecured Roll Taxes		8042	290,067.00	287,482.00	251,576.01	287,482.00	0.00	0.0%
Prior Years' Taxes		8043	112,082.00	110,432.00	106,118.94	110,432.00	0.00	0.0%
Supplemental Taxes		8044	682,202.00	694,657.00	406,716.60	694,657.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,495,080.00	3,222,029.00	149,254.21	3,222,029.00	0.00	0.0%
Community Redevelopment Funds (SB 617/899/1992)		8047	3,688,444.00	4,985,391.00	3,522,499.81	4,985,391.00	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>45,879,725.00</b>	<b>48,195,218.00</b>	<b>30,100,030.01</b>	<b>45,893,297.00</b>	<b>(301,921.00)</b>	<b>-0.7%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(250,000.00)	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>45,829,725.00</b>	<b>48,195,218.00</b>	<b>30,100,030.01</b>	<b>45,893,297.00</b>	<b>(301,921.00)</b>	<b>-0.7%</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	747,910.00	756,607.00	(171,142.66)	756,607.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,619.00	129,692.00	(30,199.29)	129,692.00	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	1,391,901.00	1,364,878.00	838,942.84	1,393,891.00	28,815.00	2.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	196,618.00	214,382.00	55,245.83	213,646.00	(536.00)	-0.3%

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

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	187,766.00	344,328.00	211,427.98	344,328.00	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, 4080, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	91,521.00	45,760.00	91,521.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	175,000.00	280,182.00	211,589.75	323,182.00	33,000.00	11.4%
All Other Federal Revenue			2,829,814.00	3,181,588.00	1,161,625.43	3,252,867.00	61,279.00	1.9%
<b>TOTAL, FEDERAL REVENUE</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	1,864,918.00	956,202.00	548,758.00	956,202.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	878,840.00	1,007,275.00	312,588.14	1,007,275.00	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	631,478.00	645,978.00	424,981.18	645,978.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,752,809.00	2,931,999.00	148,667.25	2,932,781.00	782.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			5,927,843.00	6,540,454.00	1,430,972.57	6,541,216.00	762.00	0.0%



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

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8815	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8816	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8818	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8825	0.00	0.00	738,561.94	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8829	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8832	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8839	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	95,000.00	87,888.00	54,134.23	71,878.00	3,980.00	5.9%
Interest		8860	153,840.00	187,407.00	101,930.00	187,407.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8871	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8872	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8875	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8877	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8881	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8889	650,981.00	650,981.00	391,180.69	652,787.00	1,826.00	0.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8891	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8897	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8899	87,000.00	209,097.00	145,465.24	255,844.00	48,547.00	22.3%
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	2,557,830.00	2,844,323.00	(69,067.48)	2,544,323.00	0.00	0.0%
From JPAs	6500	8793	200,000.00	117,500.00	67,015.84	117,500.00	0.00	0.0%
ROCP Transfers								
From Districts or Charter Schools	6380	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6380	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6380	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>3,744,231.00</b>	<b>3,777,176.00</b>	<b>1,419,220.48</b>	<b>3,829,639.00</b>	<b>52,363.00</b>	<b>1.4%</b>
<b>TOTAL REVENUES</b>			<b>58,131,813.00</b>	<b>58,704,436.00</b>	<b>34,111,848.49</b>	<b>58,516,919.00</b>	<b>(187,517.00)</b>	<b>-0.3%</b>



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

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	21,978,693.00	21,854,910.00	13,029,706.36	21,784,478.00	90,432.00	0.4%
Certificated Pupil Support Salaries		1200	1,009,359.00	1,117,994.00	892,212.56	1,133,601.00	(15,607.00)	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,789,210.00	3,085,358.00	1,722,758.86	2,959,126.00	126,232.00	4.1%
Other Certificated Salaries		1600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>25,755,252.00</b>	<b>26,058,262.00</b>	<b>15,444,678.78</b>	<b>25,657,205.00</b>	<b>201,057.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,491,815.00	1,600,972.00	739,040.67	1,698,396.00	(97,424.00)	-6.1%
Classified Support Salaries		2200	3,326,459.00	3,252,337.00	1,610,838.22	3,267,092.00	(14,755.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	1,246,511.00	1,253,169.00	769,030.58	1,206,196.00	46,973.00	3.7%
Clerical, Technical and Office Salaries		2400	1,860,114.00	1,713,418.00	815,445.09	1,665,442.00	47,976.00	2.8%
Other Classified Salaries		2900	784,588.00	781,000.00	359,847.93	712,851.00	68,149.00	8.7%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>8,489,487.00</b>	<b>8,600,896.00</b>	<b>4,294,200.49</b>	<b>8,549,977.00</b>	<b>50,919.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,032,297.00	6,113,664.00	2,016,107.02	6,109,454.00	4,210.00	0.1%
PERS		3201-3202	1,496,825.00	1,461,414.00	748,099.41	1,464,558.00	(3,144.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	1,029,234.00	1,012,380.00	572,137.16	1,018,915.00	(8,535.00)	-0.8%
Health and Welfare Benefits		3401-3402	6,182,361.00	6,236,550.00	2,458,303.12	6,220,067.00	16,483.00	0.3%
Unemployment Insurance		3501-3502	109,403.00	16,787.00	6,611.31	16,812.00	(25.00)	-0.1%
Workers' Compensation		3601-3602	670,265.00	677,602.00	480,025.72	678,880.00	(1,275.00)	-0.2%
OPEB, Allocated		3701-3702	366,212.00	213,057.00	83,131.04	213,057.00	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	168,085.00	169,085.00	169,084.71	169,085.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>16,056,682.00</b>	<b>15,900,539.00</b>	<b>6,533,499.49</b>	<b>15,890,828.00</b>	<b>9,711.00</b>	<b>0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	45,536.00	7,200.00	45,536.00	0.00	0.0%
Books and Other Reference Materials		4200	113,488.00	225,236.00	184,603.12	237,602.00	(12,366.00)	-5.6%
Materials and Supplies		4300	1,554,536.00	1,800,466.00	705,438.58	1,709,200.00	91,265.00	5.1%
Noncapitalized Equipment		4400	134,576.00	216,583.00	127,841.34	206,585.00	9,998.00	4.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>1,852,614.00</b>	<b>2,287,830.00</b>	<b>1,035,083.04</b>	<b>2,198,933.00</b>	<b>88,897.00</b>	<b>3.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,229,600.00	1,221,233.00	338,398.96	1,127,575.00	93,658.00	7.7%
Travel and Conferences		5200	216,678.00	236,636.00	130,648.56	244,721.00	(8,085.00)	-3.4%
Dues and Memberships		5300	51,935.00	54,387.00	40,574.14	54,387.00	0.00	0.0%
Insurance		5400-5450	303,300.00	316,781.00	314,564.91	316,781.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,005,000.00	1,005,000.00	648,300.85	1,005,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	575,528.00	777,937.00	349,830.09	817,871.00	(39,934.00)	-5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,547,030.00	1,680,308.00	1,045,197.10	1,968,932.00	(308,624.00)	-18.4%
Communications		5900	147,235.00	151,951.00	52,909.61	152,672.00	(721.00)	-0.5%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,076,208.00</b>	<b>5,444,233.00</b>	<b>2,920,424.22</b>	<b>5,707,839.00</b>	<b>(263,706.00)</b>	<b>-4.8%</b>

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

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	466,819.00	465,646.00	28,122.75	465,646.00	0.00	0.0%
Equipment Replacement		6500	35,000.00	75,000.00	39,996.00	75,000.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>501,819.00</b>	<b>540,646.00</b>	<b>68,118.75</b>	<b>540,646.00</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	306,000.00	306,000.00	126,275.26	306,000.00	0.00	0.0%
Payments to County Offices		7142	1,979,657.00	1,860,269.00	565,172.80	1,922,937.00	(62,668.00)	-3.4%
Payments to JPAs		7143	93,700.00	153,286.00	20,869.96	153,286.00	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/CP 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		7261-7263	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7269	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	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>2,379,657.00</b>	<b>2,319,557.00</b>	<b>734,318.04</b>	<b>2,362,225.00</b>	<b>(62,668.00)</b>	<b>-2.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(165,401.00)	(165,401.00)	0.00	(165,401.00)	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(165,401.00)</b>	<b>(165,401.00)</b>	<b>0.00</b>	<b>(165,401.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>69,946,216.00</b>	<b>60,986,562.00</b>	<b>31,030,320.81</b>	<b>60,962,352.00</b>	<b>24,210.00</b>	<b>0.0%</b>

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

30 66456 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	500,000.00	850,000.00	0.00	1,150,000.00	300,000.00	35.3%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			500,000.00	850,000.00	0.00	1,150,000.00	300,000.00	35.3%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(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>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			500,000.00	850,000.00	0.00	1,150,000.00	(300,000.00)	35.3%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
5640	Medi-Cal Billing Option	418,171.00
6300	Lottery: Instructional Materials	148,016.00
6512	Special Ed: Mental Health Services	2,944.00
8150	Ongoing & Major Maintenance Account (RM,	319,533.00
9010	Other Restricted Local	762.00
Total, Restricted Balance		<u>889,426.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		6010-8099	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	564,344.00	565,143.00	166,874.83	565,143.00	0.00	0.0%
4) Other Local Revenue		8600-8799	908.00	908.00	1,282.65	993.00	85.00	9.1%
<b>5) TOTAL REVENUES</b>			<b>565,252.00</b>	<b>566,051.00</b>	<b>170,157.48</b>	<b>566,106.00</b>		
<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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,016.00	1,016.00	0.00	1,016.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,894.00	15,457.00	2,659.12	15,940.00	483.00	-3.1%
5) Services and Other Operating Expenditures		5000-5999	542,026.00	542,351.00	164,842.30	541,923.00	428.00	0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,227.00	3,227.00	0.00	3,227.00	0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>			<b>565,252.00</b>	<b>566,051.00</b>	<b>167,601.42</b>	<b>566,106.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)</b>			0.00	0.00	(17,343.94)	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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(17,343.94)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9701	0.00	35,087.00		35,087.00	0.00	0.0%
b) Audit Adjustments		9703	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	35,087.00		35,087.00		
d) Other Restatements		9706	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	35,087.00		35,087.00		
2) Ending Balance, June 30 (E + F1e)			0.00	35,087.00		35,087.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	35,087.00		35,087.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8265	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8557	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	8105	8590	564,344.00	565,143.00	168,874.83	565,143.00	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>564,344.00</b>	<b>565,143.00</b>	<b>168,874.83</b>	<b>565,143.00</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%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	908.00	908.00	1,282.85	963.00	65.00	6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>908.00</b>	<b>908.00</b>	<b>1,282.85</b>	<b>963.00</b>	<b>65.00</b>	<b>6.1%</b>
<b>TOTAL REVENUES</b>			<b>565,252.00</b>	<b>566,051.00</b>	<b>170,157.68</b>	<b>566,106.00</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 Column B & D (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	4,000.00	4,000.00	0.00	4,000.00	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>4,000.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>4,000.00</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	624.00	624.00	0.00	624.00	0.00	0.0%
CASDI/Medicare/Alternative		3301-3302	308.00	308.00	0.00	308.00	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	4.00	4.00	0.00	4.00	0.00	0.0%
Workers' Compensation		3601-3602	80.00	80.00	0.00	80.00	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		3801-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>1,016.00</b>	<b>1,016.00</b>	<b>0.00</b>	<b>1,016.00</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	14,984.00	14,984.00	2,186.02	15,467.00	(483.00)	-3.2%
Noncapitalized Equipment		4400	0.00	473.00	473.10	473.00	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>14,984.00</b>	<b>15,457.00</b>	<b>2,659.12</b>	<b>15,940.00</b>	<b>(483.00)</b>	<b>-3.1%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	515,108.00	502,135.00	159,247.97	501,557.00	578.00	0.1%
Travel and Conferences		5200	1,409.00	2,207.00	0.00	2,207.00	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	400.00	400.00	455.93	455.00	(55.00)	-14.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5760	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,109.00	37,509.00	25,043.91	37,509.00	0.00	0.0%
Communications		5900	0.00	0.00	94.49	94.00	(94.00)	Now
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>542,026.00</b>	<b>542,361.00</b>	<b>184,842.30</b>	<b>541,623.00</b>	<b>428.00</b>	<b>0.1%</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	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>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<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		7360	3,227.00	3,227.00	0.00	3,227.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>3,227.00</b>	<b>3,227.00</b>	<b>0.00</b>	<b>3,227.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>585,252.00</b>	<b>585,581.00</b>	<b>187,501.42</b>	<b>588,108.00</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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<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		7819	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 SOURCE/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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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		8990	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 SOURCE/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	35,087.00
Total, Restricted Balance		<u>35,087.00</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,825,000.00	2,831,266.00	616,554.15	2,908,266.00	75,000.00	2.6%
3) Other State Revenue		8300-8599	210,000.00	210,000.00	61,828.01	210,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,686.00	251,779.00	38,315.34	88,479.00	(163,300.00)	-64.9%
5) TOTAL REVENUES			3,040,686.00	3,293,045.00	916,697.50	3,204,745.00		
<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	1,042,597.00	1,043,168.00	495,180.65	1,043,893.00	(625.00)	-0.1%
3) Employee Benefits		3000-3999	499,442.00	497,798.00	161,251.80	497,798.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,402,000.00	1,409,141.00	500,423.31	1,409,141.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	81,700.00	81,723.00	26,731.55	81,723.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	162,174.00	162,174.00	0.00	162,174.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,187,813.00	3,194,094.00	1,183,587.31	3,194,829.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(147,226.00)	99,041.00	(266,889.81)	9,916.00		
<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 (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 + D)</b>			(147,225.00)	99,041.00	(206,892.81)	9,919.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	1,071,430.00	886,489.00		886,489.00	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)			1,071,430.00	886,489.00		886,489.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,071,430.00	886,489.00		886,489.00		
2) Ending Balance, June 30 (E + F1e)			924,205.00	985,530.00		985,405.00		
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	924,205.00	985,530.00		985,405.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	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		

2018-19 Second Interim  
Cafeteria Special Revenue Fund  
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 Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		6220	2,800,000.00	2,800,000.00	\$10,288.80	2,875,000.00	75,000.00	2.9%
Donated Food Commodities		6221	225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
All Other Federal Revenue		6290	0.00	6,266.00	6,265.55	6,266.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>2,825,000.00</b>	<b>2,831,266.00</b>	<b>\$16,554.35</b>	<b>2,906,266.00</b>	<b>75,000.00</b>	<b>2.8%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	210,000.00	210,000.00	\$1,628.01	210,000.00	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>210,000.00</b>	<b>210,000.00</b>	<b>\$1,628.01</b>	<b>210,000.00</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%
Food Service Sales		8634	0.00	240,349.00	33,890.49	50,349.00	(189,000.00)	-66.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,688.00	11,430.00	4,854.85	8,130.00	(3,300.00)	-28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>5,688.00</b>	<b>251,779.00</b>	<b>38,315.34</b>	<b>58,479.00</b>	<b>(183,300.00)</b>	<b>-64.9%</b>
<b>TOTAL REVENUES</b>			<b>3,040,688.00</b>	<b>3,293,045.00</b>	<b>\$16,697.50</b>	<b>3,204,745.00</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 Column B & D (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>			<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	853,181.00	859,604.00	404,188.41	859,828.00	(224.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	100,790.00	100,790.00	49,898.00	100,790.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,846.00	82,774.00	41,078.24	83,375.00	(601.00)	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>1,042,817.00</b>	<b>1,043,168.00</b>	<b>495,166.65</b>	<b>1,043,993.00</b>	<b>(825.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	156,406.00	156,406.00	27,880.21	156,406.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	73,336.00	76,578.00	14,678.12	76,578.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	251,146.00	244,494.00	114,494.06	244,494.00	0.00	0.0%
Unemployment Insurance		3501-3502	485.00	501.00	97.21	501.00	0.00	0.0%
Workers' Compensation		3601-3602	18,089.00	19,819.00	3,894.21	19,819.00	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		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>499,442.00</b>	<b>497,798.00</b>	<b>181,261.80</b>	<b>497,798.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Materials and Supplies		4300	108,000.00	113,141.00	30,805.02	113,141.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	1,840.15	20,000.00	0.00	0.0%
Food		4700	1,275,000.00	1,275,000.00	487,878.14	1,275,000.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>1,402,000.00</b>	<b>1,409,141.00</b>	<b>500,423.31</b>	<b>1,409,141.00</b>	<b>0.00</b>	<b>0.0%</b>



2018-19 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

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Form 131

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>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	7,000.00	7,823.00	4,726.24	7,823.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	8,851.77	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,600.00	36,500.00	12,338.65	36,500.00	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		5760	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,800.00	16,800.00	180.59	16,800.00	0.00	0.0%
Communications		5900	2,100.00	2,100.00	624.40	2,100.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>81,700.00</b>	<b>81,723.00</b>	<b>26,731.55</b>	<b>81,723.00</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	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>								
<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	182,174.00	182,174.00	0.00	182,174.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>182,174.00</b>	<b>182,174.00</b>	<b>0.00</b>	<b>182,174.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>3,187,913.00</b>	<b>3,194,004.00</b>	<b>1,183,667.31</b>	<b>3,194,829.00</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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<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%
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>			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 (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	890,139.00
5314	Child Nutrition: NSLP Equipment Assistance Grants	6,266.00
Total, Restricted Balance		<u>896,405.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	250,000.00	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	2,457.00	7,228.00	3,451.18	6,777.00	(461.00)	-6.2%
<b>5) TOTAL REVENUES</b>			<b>252,457.00</b>	<b>7,228.00</b>	<b>3,451.18</b>	<b>6,777.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1899	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2699	33,614.00	33,614.00	7,779.00	33,614.00	0.00	0.0%
3) Employee Benefits		3000-3699	11,488.00	11,488.00	2,026.35	11,488.00	0.00	0.0%
4) Books and Supplies		4000-4899	0.00	2,919.00	0.00	2,919.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	210,000.00	161,974.00	29,861.02	162,024.00	(50.00)	0.0%
6) Capital Outlay		6000-6999	0.00	87,857.00	87,857.31	89,785.00	(11,928.00)	-13.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>			<b>254,692.00</b>	<b>287,732.00</b>	<b>127,634.68</b>	<b>289,710.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A9 - B9)</b>			<b>(2,625.00)</b>	<b>(280,504.00)</b>	<b>(124,083.53)</b>	<b>(282,933.00)</b>		
<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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



2018-19 Second Interim  
Deferred Maintenance Fund  
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 Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,625.00)	(260,504.00)	(124,083.63)	(292,833.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	437,787.00	440,879.00		440,879.00	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)			437,787.00	440,879.00		440,879.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			437,787.00	440,879.00		440,879.00		
2) Ending Balance, June 30 (E + F1e)			435,232.00	160,172.00		147,743.00		
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		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	435,232.00	160,172.00		147,743.00		
Deferred Maintenance	0000	9780	435,232.00					
Deferred Maintenance	0000	9780		160,172.00				
Deferred Maintenance	0000	9780				147,743.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
<b>LCFF Transfers</b>								
LCFF Transfers - Current Year		6081	250,000.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		6089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>250,000.00</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>								
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>								
Community Redevelopment Funds Not Subject to LCFF Deduction		6625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		6631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		6660	2,457.00	7,228.00	3,451.15	6,777.00	(451.00)	-6.2%
Net Increase (Decrease) in the Fair Value of Investments		6662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		6699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		6799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>2,457.00</b>	<b>7,228.00</b>	<b>3,451.15</b>	<b>6,777.00</b>	<b>(451.00)</b>	<b>-6.2%</b>
<b>TOTAL REVENUES</b>			<b>252,457.00</b>	<b>7,228.00</b>	<b>3,451.15</b>	<b>6,777.00</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 Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	33,614.00	33,614.00	7,770.00	33,614.00	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>33,614.00</b>	<b>33,614.00</b>	<b>7,770.00</b>	<b>33,614.00</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	6,025.00	6,025.00	701.70	6,025.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,551.00	2,551.00	297.21	2,551.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,228.00	2,228.00	948.57	2,228.00	0.00	0.0%
Unemployment Insurance		3501-3502	17.00	17.00	1.85	17.00	0.00	0.0%
Workers' Compensation		3601-3602	647.00	647.00	76.92	647.00	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>11,468.00</b>	<b>11,468.00</b>	<b>2,026.35</b>	<b>11,468.00</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	2,919.00	0.00	2,919.00	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>2,919.00</b>	<b>0.00</b>	<b>2,919.00</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		5800	210,000.00	151,896.00	29,793.00	151,896.00	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	78.00	128.02	128.00	(50.00)	-64.1%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>210,000.00</b>	<b>151,974.00</b>	<b>29,821.02</b>	<b>152,024.00</b>	<b>(50.00)</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	87,857.00	87,857.31	87,857.00	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	11,928.00	(11,928.00)	New
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>87,857.00</b>	<b>87,857.31</b>	<b>99,785.00</b>	<b>(11,928.00)</b>	<b>-13.6%</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>254,982.00</b>	<b>287,752.00</b>	<b>127,634.69</b>	<b>209,710.00</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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		6010-6099	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		8300-9599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	133,335.00	59,181.15	103,370.00	(29,995.00)	-22.6%
5) TOTAL REVENUES			30,000.00	133,335.00	59,181.15	103,370.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1899	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	39,825.00	41,781.00	17,079.84	99,278.00	(57,498.00)	-137.6%
6) Capital Outlay		6000-6999	6,673,945.00	6,182,095.00	3,836,860.64	6,209,391.00	(64,236.00)	-0.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,613,770.00	6,193,876.00	3,852,860.68	6,305,610.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - BS)</b>			(5,583,770.00)	(5,060,541.00)	(3,893,779.53)	(5,202,240.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		6900-6929	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		6930-6979	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		6980-6999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,563,770.00)	(5,090,541.00)	(5,893,779.53)	(5,202,240.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,000,000.00	8,425,691.00		8,425,691.00	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)			10,000,000.00	8,425,691.00		8,425,691.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,000,000.00	8,425,691.00		8,425,691.00		
2) Ending Balance, June 30 (E + F1e)			4,416,230.00	2,365,150.00		2,223,451.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,416,230.00	2,365,150.00		2,223,451.00		
Measure B Bond Funds	0000	9780	4,416,230.00					
	0000	9780						
Measure B Bond Projects	0000	9780		2,365,150.00				
Measure B Bond Funds	0000	9780				2,223,451.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	133,335.00	59,181.15	103,370.00	(29,985.00)	-22.5%
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>			30,000.00	133,335.00	59,181.15	103,370.00	(29,985.00)	-22.6%
<b>TOTAL REVENUES</b>			30,000.00	133,335.00	59,181.15	103,370.00	(29,985.00)	-22.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (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		2800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	39,825.00	41,781.00	17,079.84	99,279.00	(57,498.00)	-137.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			39,825.00	41,781.00	17,079.84	99,279.00	(57,498.00)	-137.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (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	5,573,945.00	6,147,850.00	3,933,861.81	6,167,166.00	(39,336.00)	-0.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	4,245.00	1,919.03	19,145.00	(14,900.00)	-351.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>5,573,945.00</b>	<b>6,152,095.00</b>	<b>3,935,880.84</b>	<b>6,206,331.00</b>	<b>(54,236.00)</b>	<b>-0.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<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>5,613,770.00</b>	<b>6,193,870.00</b>	<b>3,952,880.68</b>	<b>6,206,331.00</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 Column B & D (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/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	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 SOURCE/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- 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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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		8990	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 SOURCE/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		6100-6299	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	301,063.00	306,861.00	38,616.38	133,250.00	(173,611.00)	-56.6%
5) TOTAL REVENUES			301,063.00	306,861.00	38,616.38	133,250.00		
<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	100.00	100.00	1,623.34	1,623.00	(1,523.00)	-1523.0%
6) Capital Outlay		6000-6999	0.00	182,762.00	0.00	182,782.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			100.00	182,862.00	1,623.34	184,375.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			300,963.00	124,009.00	36,992.04	(51,125.00)		
<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 (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>			300,993.00	124,009.00	36,892.04	(61,125.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9701	203,932.00	386,684.00		386,684.00	0.00	0.0%
b) Audit Adjustments		9703	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,932.00	386,684.00		386,684.00		
d) Other Restatements		9706	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			203,932.00	386,684.00		386,684.00		
2) Ending Balance, June 30 (E + F1e)			504,895.00	510,693.00		335,559.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	504,895.00	510,693.00		335,559.00		
Developer Fees	0000	9780	504,895.00					
Developer Fees	0000	9780		510,693.00				
Developer Fees	0000	9780				335,559.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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 Rotl		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Rotl		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	1,063.00	6,861.00	3,651.20	6,250.00	1,389.00	20.2%
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	300,000.00	300,000.00	34,694.18	125,000.00	(175,000.00)	-58.3%
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		8790	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>301,063.00</b>	<b>306,861.00</b>	<b>38,515.38</b>	<b>133,250.00</b>	<b>(173,811.00)</b>	<b>-56.6%</b>
<b>TOTAL REVENUES</b>			<b>301,063.00</b>	<b>306,861.00</b>	<b>38,515.38</b>	<b>133,250.00</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 Column B & D (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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PER3		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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	100.00	100.00	1,623.34	1,623.00	(1,523.00)	-1523.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			100.00	100.00	1,623.34	1,623.00	(1,523.00)	-1523.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	182,762.00	0.00	182,762.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			0.00	182,762.00	0.00	182,762.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			100.00	182,852.00	1,623.34	184,375.00		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		6919	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/ 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>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8963	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>			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</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	10,068.00	13,483.00	3,462.81	3,600.00	(9,883.00)	-73.3%
<b>5) TOTAL REVENUES</b>			10,068.00	13,483.00	3,462.81	3,600.00		
<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	500.00	747.00	184.09	747.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,228,900.00	904,553.00	877,814.83	894,870.00	9,883.00	1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>			1,229,400.00	905,300.00	878,098.71	895,417.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - BS)</b>			(1,219,332.00)	(891,817.00)	(874,635.90)	(891,817.00)		
<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		6930-6979	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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</b>			(1,219,332.00)	(891,817.00)	(874,635.80)	(891,817.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,219,332.00	891,817.00		891,817.00	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)			1,219,332.00	891,817.00		891,817.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,219,332.00	891,817.00		891,817.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,068.00	13,483.00	3,462.91	3,600.00	(9,883.00)	-73.3%
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>			10,068.00	13,483.00	3,462.91	3,600.00	(9,883.00)	-73.3%
<b>TOTAL REVENUES</b>			10,068.00	13,483.00	3,462.91	3,600.00	(9,883.00)	-73.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	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	600.00	747.00	184.08	747.00	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>			600.00	747.00	184.08	747.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	350,321.00	22,605.00	0.00	12,922.00	9,883.00	43.3%
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	878,579.00	881,748.00	877,914.63	881,748.00	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>1,228,900.00</b>	<b>904,553.00</b>	<b>877,914.63</b>	<b>894,670.00</b>	<b>9,885.00</b>	<b>1.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7435	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>1,228,900.00</b>	<b>905,300.00</b>	<b>878,098.71</b>	<b>895,417.00</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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<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/ 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>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8905	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>			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		8990	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> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	733,113.00	773,848.00	44,207.89	1,128,523.00	354,675.00	45.8%
5) TOTAL REVENUES			733,113.00	773,848.00	44,207.89	1,128,523.00		
<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	191,826.00	191,826.31	191,826.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,900.00	24,900.00	1,701.19	24,900.00	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	108,174.00	0.00	108,174.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	1,149.00	1,003.35	93,072.00	(91,923.00)	-8000.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			324,900.00	326,049.00	194,630.85	417,972.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A-E)</b>								
			408,213.00	447,799.00	(150,322.96)	710,551.00		
<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	500,000.00	850,000.00	0.00	1,150,000.00	(300,000.00)	-35.3%
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			(500,000.00)	(850,000.00)	0.00	(1,150,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</b>			(91,787.00)	(402,201.00)	(180,322.89)	(439,449.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,301,458.00	4,811,783.00		4,811,783.00	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)			4,301,458.00	4,811,783.00		4,811,783.00		
d) Other Restatements		9796	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,301,458.00	4,811,783.00		4,811,783.00		
2) Ending Balance, June 30 (E + F1e)			4,209,669.00	4,409,582.00		4,372,334.00		
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	690,000.00		1,040,123.00		
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	4,209,669.00	3,719,582.00		3,332,211.00		
Capital Outlay Projects	0000	9790	4,209,669.00					
Capital Outlay Projects	0000	9790				3,332,211.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	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>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	690,000.00	690,000.00	0.00	1,040,123.00	350,123.00	50.7%
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	43,113.00	83,848.00	44,207.89	88,400.00	4,552.00	5.4%
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>			733,113.00	773,848.00	44,207.89	1,128,523.00	354,675.00	45.8%
<b>TOTAL REVENUES</b>			733,113.00	773,848.00	44,207.89	1,128,523.00	354,675.00	45.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
CASD/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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	30,232.00	30,232.03	30,232.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	181,594.00	181,594.28	181,594.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	191,826.00	191,826.31	191,826.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,900.00	24,900.00	1,701.19	24,900.00	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>			24,900.00	24,900.00	1,701.19	24,900.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	300,000.00	108,174.00	0.00	108,174.00	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>108,174.00</b>	<b>0.00</b>	<b>108,174.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	18.00	18.31	12,948.00	(12,928.00)	-71822.2%
Other Debt Service - Principal		7439	0.00	1,131.00	985.04	80,128.00	(78,995.00)	-6984.5%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>1,149.00</b>	<b>1,003.35</b>	<b>93,072.00</b>	<b>(91,823.00)</b>	<b>-8000.3%</b>
<b>TOTAL EXPENDITURES</b>			<b>324,000.00</b>	<b>329,049.00</b>	<b>184,630.85</b>	<b>417,972.00</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 Column B & D (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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	550,000.00	0.00	1,150,000.00	(300,000.00)	-35.3%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>			500,000.00	550,000.00	0.00	1,150,000.00	(300,000.00)	-35.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8955	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>			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		8990	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> (a - b + c - d + e)			(500,000.00)	(550,000.00)	0.00	(1,150,000.00)		

Resource	Description	2018/19
		Projected Year Totals
9010	Other Restricted Local	1,040,123.00
Total, Restricted Balance		<u>1,040,123.00</u>



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> 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)	4,438.60	4,438.60	4,336.86	4,439.67	1.07	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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> 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</b> (Sum of Lines A1 through A3)	4,438.60	4,438.60	4,336.86	4,439.67	1.07	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	28.26	28.26	28.26	28.26	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	28.26	28.26	28.26	28.26	0.00	0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	4,466.86	4,466.86	4,365.12	4,467.93	1.07	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C, Charter School ADA)						

Second Interim  
2018-19 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

Buena Park Elementary  
Orange County

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>	Object								
<b>B. RECEIPTS</b>	0								
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,853,289.25	3,853,289.25	6,265,403.25	3,653,269.25	0.00	1,420,000.00	1,485,307.70	1,443,867.06
Property Taxes	8020-8079	354,025.94	8,300.58	189,291.30	59,876.39	1,757,764.43	3,420,708.73	4,149,847.98	338,380.14
Miscellaneous Funds	8080-8089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	40,388.19	578,051.95	(1,372,269.18)	724,855.52	68,888.87	318,188.79	802,761.26	0.00
Other State Revenue	8300-8699	42,789.31	510,800.01	(482,323.82)	9,680.00	489,842.53	255,883.80	824,482.74	19,851.78
Other Local Revenue	8800-8799	1,325,094.87	(980,858.22)	(276,330.92)	195,575.71	180,745.51	94,042.00	921,051.73	(648,257.78)
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	5,426,157.30	3,789,472.56	4,333,770.63	4,613,085.87	2,458,031.34	5,517,901.32	7,983,449.42	1,123,851.21
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	244,517.57	2,485,893.84	2,442,759.09	2,459,475.32	2,495,895.35	50,313.37	5,257,132.44	2,082,595.65
Classified Salaries	2000-2999	0.00	578,864.21	590,194.97	784,489.50	741,681.97	749,731.15	869,146.89	709,230.09
Employee Benefits	3000-3999	1,108,885.28	749,331.12	1,127,293.60	30,150.28	1,159,658.31	1,118,097.54	1,240,162.25	1,291,761.45
Books and Supplies	4000-4999	45,629.42	154,988.74	257,076.94	297,343.58	98,901.19	105,517.30	115,828.87	183,874.99
Services	5000-5999	659,897.68	428,126.79	141,094.20	409,789.91	355,671.32	368,985.10	599,759.22	464,885.80
Capital Outlay	6000-6999	28,122.75	0.00	0.00	0.00	0.00	0.00	39,896.00	78,754.54
Other Outgo	7000-7499	343,141.97	39,550.09	(322,347.76)	279,798.89	59,612.10	0.00	324,554.95	274,651.16
Interfund Transfers Out	7500-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>									
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(2,733.79)	127,628.32	2,911,073.54	(20,888.38)	(328.37)	(198,519.30)	(21,984.76)	358,650.81
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9480	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>									
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	999,890.89	441,004.00	1,957,703.81	1,353,056.89	27,487.40	45,388.96	(223,346.48)	228,311.67
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>									
<b>Net Operating</b>									
Supplies Clearing	9910	(602,624.48)	(313,375.69)	953,369.93	(1,373,955.00)	(27,813.67)	(244,805.26)	201,261.72	128,339.14
<b>TOTAL BALANCE SHEET ITEMS</b>									
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
<b>F. ENDING CASH (A + E)</b>									
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Exhibit F

Agenda, 3/11/19

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Second Interim  
2018-19 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

Buena Park Elementary  
Orange County

Object	March	April	May	June	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)							
<b>A. BEGINNING CASH</b>	0.849.242.44	5.753.430.67	5.711.482.04	3.989.849.12			
<b>B. RECEIPTS</b>							
LCFF/Revenue Limit Sources							
Principal Apportionment	2,872,983.06	1,443,887.06	1,443,887.06	2,872,983.06	0.00	28,622,594.00	28,622,594.00
Property Taxes	616,624.53	3,144,188.20	593,023.21	4,287,893.51	0.00	19,270,703.00	19,270,703.00
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	29,589.00	22,880.00	408,698.00	0.00	1,630,074.57	3,292,887.00	3,292,887.00
Other State Revenue	161,568.29	342,371.63	158,168.79	105,818.79	3,302,718.23	5,541,215.98	5,541,215.98
Other Local Revenue	308,893.03	80,324.16	519,139.70	88,925.55	2,051,203.84	3,829,538.98	3,829,538.98
Interfund Transfers In	0.00	0.00	0.00	1,150,000.00	0.00	1,150,000.00	1,150,000.00
All Other Financing Sources	4,008,717.91	5,043,881.06	3,382,888.78	8,615,572.91	0.00	59,668,918.97	59,668,918.97
<b>TOTAL RECEIPTS</b>	2,082,505.85	2,082,505.85	2,082,505.85	2,082,505.85	0.00	25,857,205.03	25,857,205.03
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	709,296.09	709,296.09	709,296.09	709,296.09	0.00	8,649,877.03	8,649,877.03
Classified Salaries	1,291,781.45	1,291,781.45	1,291,781.45	1,291,781.45	2,898,482.47	15,800,828.10	15,800,828.10
Employee Benefits	183,974.99	183,974.99	183,974.99	183,974.99	193,975.01	2,198,833.00	2,198,833.00
Books and Supplies	494,595.80	494,595.80	494,595.80	494,595.80	484,595.78	5,707,839.00	5,707,839.00
Services	78,754.54	78,754.54	78,754.54	78,754.54	78,754.55	540,846.00	540,846.00
Capital Outlay	274,851.16	274,851.16	274,851.16	274,851.16	109,250.18	2,218,824.00	2,218,824.00
Other Outgo	0.00	0.00	0.00	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
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	5,095,529.88	5,095,529.88	5,095,529.88	5,095,529.88	4,454,324.06	60,892,352.16	60,892,352.16
<b>D. BALANCE SHEET ITEMS</b>							
Assets and Deferred Outflows							
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	(3,379,440.64)	(229,550.45)	(229,550.45)
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	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
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	(3,379,440.64)	(229,550.45)	(229,550.45)
Liabilities and Deferred Inflows							
Accounts Payable	0.00	0.00	0.00	0.00	(4,454,324.06)	(24,829.52)	(24,829.52)
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	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
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	(4,454,324.06)	(24,829.52)	(24,829.52)
<b>Nonoperating</b>							
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	1,074,883.42	(204,720.95)	(204,720.95)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(1,082,811.77)	(51,848.63)	(1,712,682.92)	3,520,043.23	0.00	(1,500,154.12)	(1,296,433.00)
<b>F. ENDING CASH (A + E)</b>	5,753,430.67	5,711,482.04	3,989,849.12	7,518,892.35			
<b>G. ENDING CASH, PLUS CASH</b>							
<b>ACCURALS AND ADJUSTMENTS</b>						7,518,892.35	



		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>	0	7,518,892.35	4,661,930.18	2,753,898.96	2,620,596.49	1,074,183.04	676,891.96	5,000,977.18	4,965,081.30
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019	1,186,981.55	1,186,981.55	2,791,825.54	2,100,530.78	2,100,530.78	2,791,825.54	2,100,530.78	2,267,426.39
Principal Apportionment	8020-8079	354,823.94	8,309.58	199,291.30	659,875.39	957,764.43	3,420,708.73	4,149,847.98	368,380.14
Property Taxes	8080-8089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8100-8299	0.00	1,647.02	0.00	118,943.92	436,294.12	19,036.79	478,906.54	0.00
Federal Revenue	8300-8399	0.00	0.00	0.00	0.00	419,885.70	167,686.80	187,208.50	17,782.03
Other State Revenue	8400-8799	75,408.38	282,153.72	282,153.72	282,153.72	339,180.56	282,153.72	282,153.72	282,153.72
Other Local Revenue	8810-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8930-8979	1,588,995.87	1,459,071.85	3,273,070.56	3,361,503.42	4,253,634.60	6,681,194.59	7,208,648.51	2,885,762.28
<b>TOTAL RECEIPTS</b>									
		284,431.06	2,174,002.72	2,174,002.72	2,174,002.72	2,174,002.72	0.00	4,346,005.44	2,174,002.72
<b>C. DISBURSEMENTS</b>									
Classified Salaries	1000-1999	0.00	630,000.25	630,000.25	630,000.25	630,000.25	630,000.25	630,000.25	630,000.25
Classified Salaries	2000-2999	0.00	1,246,273.28	1,246,273.28	1,246,273.28	1,246,273.28	1,246,273.28	1,246,273.28	1,246,273.28
Employee Benefits	3000-3999	169,085.00	1,246,273.28	1,246,273.28	1,246,273.28	1,246,273.28	1,246,273.28	1,246,273.28	1,246,273.28
Books and Supplies	4000-4999	91,754.85	115,880.48	241,720.78	189,216.28	109,739.14	102,508.07	112,111.89	118,438.27
Services	5000-5999	582,720.50	387,878.87	340,855.81	309,306.07	351,438.59	308,491.22	473,753.96	427,988.99
Capital Outlay	6000-6999	28,122.75	0.00	0.00	0.00	0.00	0.00	38,986.00	13,832.38
Other Outgo	7000-7499	0.00	39,550.09	0.00	279,796.69	69,612.10	0.00	324,584.85	274,651.16
Interfund Transfers Out	7500-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7899	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>									
		1,126,114.18	4,483,963.89	4,532,852.84	4,897,839.87	4,850,895.88	2,387,109.39	7,244,543.38	4,965,034.65
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,126,480.21	1,126,480.21	1,126,480.21	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		1,126,480.21	1,126,480.21	1,126,480.21	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	4,454,324.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9680	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		4,454,324.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonspending</b>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		12,859,992.16	(1,803,031.63)	(1,332,302.07)	(1,946,433.45)	(397,271.09)	4,324,085.22	(35,855.88)	(2,059,282.37)
<b>F. ENDING CASH (A + E)</b>		4,661,930.18	2,753,898.96	2,620,596.49	1,074,183.04	676,891.96	5,000,977.18	4,965,081.30	2,905,798.93
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Second Interim  
2018-19 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

Buena Park Elementary  
Orange County

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	0	2,905,798.93	2,007,540.20	3,375,652.74	2,246,235.44				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019	2,978,521.14	2,287,426.39	2,287,426.39	2,978,521.14	0.00	0.00	27,038,088.00	27,038,088.00
Principal Apportionment	8020-8079	618,624.53	3,144,188.30	653,023.21	4,397,893.51	0.00	0.00	19,270,703.00	19,270,703.00
Property Taxes	8080-8089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8100-8299	0.00	424,778.25	385,332.00	0.00	1,043,500.76	0.00	2,908,394.00	2,908,394.00
Federal Revenue	8300-8599	179,278.53	184,650.53	17,782.03	17,782.03	3,218,674.63	0.00	4,420,808.98	4,420,808.98
Other State Revenue	8600-8799	282,153.72	282,153.72	282,153.72	282,153.72	593,423.88	0.00	3,829,539.02	3,829,539.02
Other Local Revenue	8810-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	4,056,775.92	6,323,047.19	3,825,717.35	7,679,320.40	4,855,999.47	0.00	57,467,333.00	57,467,333.00
<b>TOTAL RECEIPTS</b>		2,174,002.72	2,174,002.72	2,174,002.72	2,174,002.72	0.00	0.00	24,198,461.00	24,198,461.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	699,839.85	699,839.85	699,839.85	699,839.85	699,839.85	0.00	8,058,369.00	8,058,369.00
Classified Salaries	2000-2999	1,248,273.28	1,248,273.28	1,248,273.28	1,248,273.28	2,144,781.92	0.00	16,022,873.00	16,022,873.00
Employee Benefits	3000-3999	118,436.27	118,436.27	118,436.27	118,436.27	118,436.28	0.00	1,682,548.05	1,682,548.05
Books and Supplies	4000-4999	427,988.99	427,988.99	427,988.99	427,988.99	427,988.99	0.00	5,292,938.97	5,292,938.97
Services	5000-5999	13,832.38	13,832.38	13,832.38	13,832.38	13,832.38	0.00	151,113.03	151,113.03
Capital Outlay	6000-6999	274,651.16	274,651.16	274,651.16	274,651.16	130,044.37	0.00	2,216,824.00	2,216,824.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7500-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	4,855,034.65	4,855,034.65	4,855,034.65	4,855,034.65	3,534,833.72	0.00	57,623,155.05	57,623,155.05
<b>TOTAL DISBURSEMENTS</b>		2,174,002.72	2,174,002.72	2,174,002.72	2,174,002.72	0.00	0.00	24,198,461.00	24,198,461.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	3,379,440.63	3,379,440.63
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	3,379,440.63	3,379,440.63
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	4,454,324.06	4,454,324.06
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9680	0.00	0.00	0.00	0.00	0.00	0.00	4,454,324.06	4,454,324.06
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00	(1,074,893.43)	(1,074,893.43)
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(699,238.73)	1,369,072.54	(1,129,317.90)	2,721,265.75	1,320,865.68	0.00	(1,230,705.48)	(1,058,822.00)
<b>F. ENDING CASH (A + E)</b>		2,007,540.20	3,375,652.74	2,246,235.44	4,967,521.19				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								6,298,188.97	6,298,188.97



Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	60,962,352.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,126,977.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) —				
1. Community Services	All	5000-5999	1000-7999	587,818.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	540,646.00
3. Debt Service	All	9100	6400-6450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	226,091.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,354,555.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8899	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				56,480,820.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		4,365.12
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,939.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	53,326,032.32	12,095.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	53,326,032.32	12,095.47
B. Required effort (Line A.2 times 90%)	47,993,429.09	10,885.92
C. Current year expenditures (Line I.E and Line II.B)	56,480,820.00	12,939.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,083,367.00
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) 48,001,686.00

**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 A8) 4.34%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,401,458.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,248,571.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	230,635.28
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,880,664.28
9. Carry-Forward Adjustment (Part IV, Line F)	455,751.52
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,336,415.80

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	36,983,330.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,443,074.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,903,742.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	587,818.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,195,137.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,083,541.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	61,322.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,032,655.00
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)	56,290,619.72

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

6.89%

**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)

7.70%

**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>3,880,664.28</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>521,059.68</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 (7.01%) times Part III, Line B18); zero if negative	<u>455,751.52</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.01%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.86%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>455,751.52</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>455,751.52</u>

Buena Park Elementary  
Orange County

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

30 66456 0000000  
Form ICR

Approved indirect cost rate: 7.01%  
Highest rate used in any program: 6.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,304,281.00	89,410.00	6.86%
01	6010	75,286.00	3,959.00	5.26%
01	9010	144,362.00	8,885.00	6.15%
12	6105	61,322.00	3,227.00	5.26%
13	5310	3,032,655.00	162,174.00	5.35%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	45,893,297.00	0.91%	46,308,791.00	0.38%	46,483,999.00
2. Federal Revenues	8100-8299	148,182.00	0.00%	148,182.00	0.00%	148,182.00
3. Other State Revenues	8300-8599	1,712,178.00	-51.32%	833,561.00	-3.29%	806,097.00
4. Other Local Revenues	8600-8799	1,167,716.00	0.00%	1,167,716.00	0.00%	1,167,716.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,150,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(8,392,517.00)	0.00%	(8,392,517.00)	0.00%	(8,392,517.00)
6. Total (Sum lines A1 thru A5c)		41,678,856.00	-3.87%	40,063,733.00	0.37%	40,213,477.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,680,288.00		19,030,299.00
b. Step & Column Adjustment				618,044.00		297,641.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,268,033.00)		(302,055.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,680,288.00	-7.98%	19,030,299.00	-0.02%	19,025,883.00
2. Classified Salaries						
a. Base Salaries				6,352,641.00		5,861,063.00
b. Step & Column Adjustment				85,500.00		80,584.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(577,078.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,352,641.00	-7.74%	5,861,063.00	1.37%	5,941,647.00
3. Employee Benefits	3000-3999	10,904,461.00	1.21%	11,036,506.00	6.10%	11,709,491.00
4. Books and Supplies	4000-4999	1,186,495.00	0.00%	1,186,495.00	0.00%	1,186,495.00
5. Services and Other Operating Expenditures	5000-5999	3,408,857.00	-12.17%	2,993,857.00	-15.60%	2,526,857.00
6. Capital Outlay	6000-6999	111,123.00	0.00%	111,123.00	0.00%	111,123.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	287,951.00	0.00%	287,951.00	0.00%	287,951.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(267,655.00)	0.00%	(267,655.00)	0.00%	(267,655.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,664,161.00	-5.68%	40,239,639.00	0.70%	40,521,794.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(985,305.00)		(173,906.00)		(308,317.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,594,889.00		5,609,584.00		5,435,678.00
2. Ending Fund Balance (Sum lines C and D1)		5,609,584.00		5,435,678.00		5,127,361.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	84,913.19		85,000.00		85,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,695,799.81				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,828,871.00		1,728,695.00		1,737,160.00
2. Unassigned/Unappropriated	9790	0.00		3,621,983.00		3,305,201.00
f. Total Components of Ending Fund Balance		5,609,584.00		5,435,678.00		5,127,361.00
(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>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,828,871.00		1,728,695.00		1,737,160.00
c. Unassigned/Unappropriated	9790	0.00		3,621,983.00		3,305,201.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,828,871.00		5,350,678.00		5,042,361.00
<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.						
Line B1d-Other adjustments Certificated Salaries include the following: Reduction of 1 principal on special assignment who will not return in 2019-20. A reduction of 10 temporary and probationary teacher due to declining enrollment. 2020-21 has an additional 3-5 reduction in teaching positions due to continued declining enrollment. Reduction of 6 teacher on special assignment due to deficit spending. Reduction of 5 administrative interns from 5 elementary school sites due to deficit spending. Reduction due to resignation of 1 coordinator who resigned in the middle of the 2018-19 school year and to not replace this position. Reduction in expenses for the one-time off salary bonus paid to certificated employees during the 2018-19 fiscal year that will not occur during the 2019-20 fiscal year and beyond.						
Line B2d-Other adjustments Classified Salaries include the following: Reduction of 1 classified superintendent salary that was paid in 2018-19 that will not be paid in 2019-20 and beyond. Reduction in force of 9 classified school site positions due to deficit spending.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	3,104,685.00	-11.10%	2,760,212.00	0.00%	2,760,212.00
3. Other State Revenues	8300-8599	3,829,038.00	-6.32%	3,587,048.00	-0.21%	3,579,443.00
4. Other Local Revenues	8600-8799	2,661,823.00	0.00%	2,661,823.00	0.00%	2,661,823.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	8,392,517.00	0.00%	8,392,517.00	0.00%	8,392,517.00
6. Total (Sum lines A1 thru A5c)		17,988,063.00	-3.26%	17,401,600.00	-0.04%	17,393,995.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,176,917.00		5,168,162.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,755.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,176,917.00	-0.17%	5,168,162.00	0.00%	5,168,162.00
2. Classified Salaries						
a. Base Salaries				2,197,336.00		2,197,336.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,197,336.00	0.00%	2,197,336.00	0.00%	2,197,336.00
3. Employee Benefits	3000-3999	4,986,367.00	0.00%	4,986,367.00	0.00%	4,986,367.00
4. Books and Supplies	4000-4999	1,012,438.00	-51.00%	496,051.00	0.00%	496,051.00
5. Services and Other Operating Expenditures	5000-5999	2,299,082.00	0.00%	2,299,082.00	0.00%	2,299,082.00
6. Capital Outlay	6000-6999	429,523.00	-90.69%	39,990.00	0.00%	39,990.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,094,274.00	0.00%	2,094,274.00	0.00%	2,094,274.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	102,254.00	0.00%	102,254.00	0.00%	102,254.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,298,191.00	-5.00%	17,383,516.00	0.00%	17,383,516.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(310,128.00)		18,084.00		10,479.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,199,554.00		889,426.00		907,510.00
2. Ending Fund Balance (Sum lines C and D1)		889,426.00		907,510.00		917,989.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	889,426.00		907,510.00		917,989.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
F. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		889,426.00		907,510.00		917,989.00

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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</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.						
Line B1d Other Adjustments Certificated Salaries include the resignation of 1 split funded coordinator in 2018-19 that will not be replaced in 2019-20 and beyond.						

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	45,893,297.00	0.91%	46,308,791.00	0.38%	46,483,999.00
2. Federal Revenues	8100-8299	3,252,867.00	-10.59%	2,908,394.00	0.00%	2,908,394.00
3. Other State Revenues	8300-8599	5,541,216.00	-20.22%	4,420,609.00	-0.79%	4,385,540.00
4. Other Local Revenues	8600-8799	3,829,539.00	0.00%	3,829,539.00	0.00%	3,829,539.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,150,000.00	-100.00%	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)		59,666,919.00	-3.69%	57,467,333.00	0.24%	57,607,472.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				25,857,205.00		24,198,461.00
b. Step & Column Adjustment				618,044.00		297,641.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,276,788.00)		(302,055.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,857,205.00	-6.42%	24,198,461.00	-0.02%	24,194,047.00
2. Classified Salaries						
a. Base Salaries				8,549,977.00		8,058,399.00
b. Step & Column Adjustment				85,500.00		80,584.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(577,078.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,549,977.00	-5.75%	8,058,399.00	-1.00%	8,138,983.00
3. Employee Benefits	3000-3999	15,890,828.00	0.83%	16,022,873.00	4.20%	16,695,858.00
4. Books and Supplies	4000-4999	2,198,933.00	-23.48%	1,682,546.00	0.00%	1,682,546.00
5. Services and Other Operating Expenditures	5000-5999	5,707,939.00	-7.27%	5,292,939.00	-8.82%	4,825,939.00
6. Capital Outlay	6000-6999	540,646.00	-72.05%	151,113.00	0.00%	151,113.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,382,225.00	0.00%	2,382,225.00	0.00%	2,382,225.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(165,401.00)	0.00%	(165,401.00)	0.00%	(165,401.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		60,962,352.00	-5.48%	57,623,155.00	0.49%	57,905,310.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,295,433.00)		(155,822.00)		(297,838.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,794,443.00		6,499,010.00		6,343,188.00
2. Ending Fund Balance (Sum lines C and D1)		6,499,010.00		6,343,188.00		6,045,350.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	84,913.19		85,000.00		85,000.00
b. Restricted	9740	889,426.00		907,510.00		917,989.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,695,799.81		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,828,871.00		1,728,695.00		1,737,160.00
2. Unassigned/Unappropriated	9790	0.00		3,621,983.00		3,305,201.00
f. Total Components of Ending Fund Balance		6,499,010.00		6,343,188.00		6,045,350.00
(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 (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,828,871.00		1,728,695.00		1,737,160.00
c. Unassigned/Unappropriated	9790	0.00		3,621,983.00		3,305,201.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,828,871.00		5,350,678.00		5,042,361.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		9.72%		8.71%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,336.86		4,294.81		4,171.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		60,962,352.00		57,623,155.00		57,905,310.00
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)		60,962,352.00		57,623,155.00		57,905,310.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,828,870.56		1,728,694.65		1,737,159.30
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,828,870.56		1,728,694.65		1,737,159.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

30 89456 0000000  
Form 68A

Description	Direct Costs - Interfund Transfers In 6750	Interfund Transfers Out 6750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 8310	Due To Other Funds 8610
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(165,421.00)				
Other Sources/Uses Detail					1,150,000.00	0.00		
Fund Reconciliation								
098 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	3,227.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	162,174.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,150,000.00		
Fund Reconciliation								
481 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 SVU 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								
581 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
	6750	6760	7350	7360	8900-8928	7600-7628	9910	9910
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
681 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	185,401.00	(185,401.00)	1,150,000.00	1,150,000.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)	District Regular	4,439.00	4,439.67	
	Charter School		0.00	
	<b>Total ADA</b>	<b>4,439.00</b>	<b>4,439.67</b>	<b>0.0%</b>
1st Subsequent Year (2019-20)	District Regular	4,337.00	4,370.00	
	Charter School			
	<b>Total ADA</b>	<b>4,337.00</b>	<b>4,370.00</b>	<b>0.8%</b>
2nd Subsequent Year (2020-21)	District Regular	4,202.00	4,295.00	
	Charter School			
	<b>Total ADA</b>	<b>4,202.00</b>	<b>4,295.00</b>	<b>2.2%</b>

#### 1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT-MET** - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Current year drop in enrollment was not as great as anticipated. Projected out for the following two years with greater than anticipated ADA

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	4,489	4,552		
Charter School				
Total Enrollment	4,489	4,552	1.4%	Met
1st Subsequent Year (2019-20)				
District Regular	4,349	4,407		
Charter School				
Total Enrollment	4,349	4,407	1.3%	Met
2nd Subsequent Year (2020-21)				
District Regular	4,192	4,312		
Charter School				
Total Enrollment	4,192	4,312	2.9%	Not Met

### 2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Current year drop in enrollment was less than anticipated. Reprojecting enrollment into the two subsequent years projects a little higher enrollment projections.

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	4,899	4,869	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,899</b>	<b>4,869</b>	<b>98.5%</b>
Second Prior Year (2016-17)			
District Regular	4,613	4,784	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,613</b>	<b>4,784</b>	<b>96.4%</b>
First Prior Year (2017-18)			
District Regular	4,439	4,609	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,439</b>	<b>4,609</b>	<b>96.3%</b>
<b>Historical Average Ratio:</b>			<b>96.4%</b>

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **96.9%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	4,337	4,652		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,337</b>	<b>4,652</b>	<b>93.3%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	4,202	4,407		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,202</b>	<b>4,407</b>	<b>95.3%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	4,050	4,312		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,050</b>	<b>4,312</b>	<b>93.9%</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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	46,195,218.00	45,893,297.00	-0.7%	Met
1st Subsequent Year (2019-20)	46,474,193.00	46,308,791.00	-0.4%	Met
2nd Subsequent Year (2020-21)	46,233,216.00	46,483,999.00	0.5%	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	34,326,234.05	38,217,963.79	89.8%
Second Prior Year (2016-17)	38,195,639.19	40,112,080.43	90.2%
First Prior Year (2017-18)	36,944,184.55	40,625,334.63	90.9%
	Historical Average Ratio:		90.3%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B5, B10)		
Current Year (2018-19)	37,937,390.00	42,664,181.00	88.9%	Met
1st Subsequent Year (2019-20)	35,927,668.00	40,239,639.00	89.3%	Met
2nd Subsequent Year (2020-21)	36,677,023.00	40,821,794.00	90.5%	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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	3,191,588.00	3,252,867.00	1.9%	No
1st Subsequent Year (2019-20)	2,847,115.00	2,908,394.00	2.2%	No
2nd Subsequent Year (2020-21)	2,847,115.00	2,908,394.00	2.2%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	5,540,454.00	5,541,216.00	0.0%	No
1st Subsequent Year (2019-20)	4,419,847.00	4,420,609.00	0.0%	No
2nd Subsequent Year (2020-21)	4,384,778.00	4,385,540.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	3,774,108.00	3,829,539.00	1.5%	No
1st Subsequent Year (2019-20)	3,774,108.00	3,829,539.00	1.5%	No
2nd Subsequent Year (2020-21)	3,774,108.00	3,829,539.00	1.5%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	2,274,618.00	2,198,933.00	-3.3%	No
1st Subsequent Year (2019-20)	1,830,145.00	1,682,546.00	-8.1%	Yes
2nd Subsequent Year (2020-21)	1,830,145.00	1,682,546.00	-8.1%	Yes

Explanation:  
(required if Yes)

The differences are the results of Title I, II and III carryovers of \$138K (Title I), \$41K (Title II), and \$167K (Title III) and new additional funding of Title IV of \$91K.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	5,429,470.00	5,707,939.00	5.1%	Yes
1st Subsequent Year (2019-20)	5,014,470.00	5,292,939.00	5.6%	Yes
2nd Subsequent Year (2020-21)	5,047,470.00	4,825,939.00	-4.4%	No

Explanation:  
(required if Yes)

Routine restricted maintenance carryover funds along with sites and departments increases for contract services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	12,508,148.00	12,623,622.00	0.9%	Met
1st Subsequent Year (2019-20)	11,041,088.00	11,188,542.00	1.1%	Met
2nd Subsequent Year (2020-21)	11,005,999.00	11,123,473.00	1.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	7,704,088.00	7,908,872.00	2.6%	Met
1st Subsequent Year (2019-20)	6,844,615.00	6,975,485.00	1.9%	Met
2nd Subsequent Year (2020-21)	6,877,615.00	6,608,485.00	-5.4%	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 MET** - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

- 1b. **STANDARD NOT MET** - One or more total operating expenditures have changed since first interim projections 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)

The differences are the results of Title I, II and III carryovers of \$138K (Title I), \$41K (Title II), and \$167K (Title III) and new additional funding of Title IV of \$91K.

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

Routine restricted maintenance carryover funds along with sites and departments increases for contract services.



**7. CRITERION: Facilities Maintenance**

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

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

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

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

- 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 First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,829,730.00	1,829,730.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,829,730.00	

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

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

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	9.3%	8.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	3.1%	2.9%

### 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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	(895,305.00)	42,664,181.00	2.3%	Not Met
1st Subsequent Year (2019-20)	(173,906.00)	40,239,639.00	0.4%	Met
2nd Subsequent Year (2020-21)	(308,317.00)	40,321,794.00	0.8%	Met

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

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

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

Explanation:  
(required if NOT met)

The District recognizes the deficit spending is for increase to salaries and pension benefits along spending dollars on various programs including technology and new CNG tanks for transportation. The District has created a fiscal implementation plan for reductions to take effect for the 2019-20 fiscal year.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2018-19)		6,499,010.00	Met
1st Subsequent Year (2019-20)		6,343,188.00	Met
2nd Subsequent Year (2020-21)		6,045,350.00	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 General Fund (Form CASH, Line F, June Column)		Status
Current Year (2018-19)		7,519,892.35	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 \$87,000 (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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	4,337	4,295	4,172
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	60,962,352.00	57,623,155.00	57,905,310.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	60,962,352.00	57,623,155.00	57,905,310.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,828,870.56	1,728,694.65	1,737,169.30
6. Reserve Standard - by Amount (\$87,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,828,870.56	1,728,694.65	1,737,169.30



### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,828,871.00	1,728,895.00	1,737,160.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	3,621,983.00	3,305,201.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9782, If negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,828,871.00	5,350,878.00	5,042,361.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	9.29%	8.71%
District's Reserve Standard (Section 10B, Line 7):	1,828,870.88	1,728,894.65	1,737,159.30
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42803)

Yes

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

Child Development program expanded for the first year, \$68K to be repaid prior to the end of the year. The Cafeteria Fund received temporary interfund borrowing of \$200K due to slow receipts of Federal and State revenues, funds will be repaid prior to year end.

### S4. Contingent Revenues

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

No

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

## 85. Contributions

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

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

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

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

### 85A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item 85A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(8,631,926.00)	(8,672,517.00)	0.5%	40,591.00	Met
1st Subsequent Year (2019-20)	(8,351,926.00)	(8,392,517.00)	0.5%	40,591.00	Met
2nd Subsequent Year (2020-21)	(8,351,926.00)	(8,392,517.00)	0.5%	40,591.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	850,000.00	1,150,000.00	35.3%	300,000.00	Not 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)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

### 85B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

Planned transfer from Special Reserve Fund for Capital Outlay (Fund 40) to retain teachers who were subject to reduction in force notices and to pay for the off salary pay schedule bonus for the 2018-19 fiscal year.

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

Explanation:  
(required if NOT met)

--

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

Project Information:  
(required if YES)






**88B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond fund debt is from voter approved property tax assessment. Capital Lease for new copiers starting in October 2018 is funded from the Special Reserve Fund for Capital Outlay.

**88C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

#### 2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
9,384,523.00	9,384,523.00
9,384,523.00	9,384,523.00
0.00	0.00
Actuarial	Actuarial
Jul 01, 2017	Jul 01, 2017

#### 3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)  
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)

First Interim (Form 01CSI, Item S7A)	Second Interim
389,494.00	389,494.00
389,494.00	389,494.00
389,494.00	389,494.00
213,057.00	213,057.00
213,057.00	213,057.00
213,057.00	231,057.00
213,057.00	213,057.00
213,057.00	213,057.00
213,057.00	213,057.00
34	34
34	34
34	34

#### 4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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


4. Comments:

### 88. Status of Labor Agreements

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

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

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

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

#### 88A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section 88B.

If No, continue with section 88A.

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	232.0	235.0	225.0	220.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

Nov. 13 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct. 31, 2018

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Exhibit F

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**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--

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

--

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

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

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

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

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

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

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

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




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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	155.8	155.3	146.3	146.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Dec. 10, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov. 27, 2018

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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

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

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


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

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (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?			

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

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


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

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

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

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

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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	38.0	37.0	32.0	32.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since First Interim Projections**

**2. Salary settlement**

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

Total cost of salary settlement

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	No	No
47,500		
One-time off salary schedule bc		

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
606,794	643,202	681,794
94%-96%-98%	94%-96%-98%	94%-96%-98%
6.0%	6.0%	6.0%

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
53,200	53,800	54,400
1.2%	1.0%	1.0%

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
85,235	85,235	85,235
0.0%	0.0%	0.0%

**89. 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.

**89A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:  
(optional)

A2 the District is monitoring enrollment but is projecting continued declining enrollment for the current and two subsequent years. A9 the District has an employed a new Superintendent, Dr. Ramon Miramontes, effective August 26, 2018.

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



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30-66456-0000000

Second Interim  
2018-19 Projected Totals  
Technical Review Checks

Buena Park Elementary

Orange County

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**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

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30-66456-0000000

Second Interim  
2018-19 Projected Totals  
Technical Review Checks

Buena Park Elementary

Orange County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - 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 - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

INTRA-FD-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 9792) 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.