

**WILLITS UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES**

Regular Meeting

**Baechtel Grove Middle School, Cafeteria
1150 Magnolia Street, Willits, California
Wednesday, March 14, 2019
Closed Session – 4:00 p.m.
Open Session – 5:00 p.m.**

Public Comments- Individuals may address the Board on regular session agenda items at the time they are under consideration.

MINUTES

1. Call Meeting to Order
Board President Bowlds called the meeting to order at 4:00 p.m.

2. Agenda Approval

MSP (Chavez/Nunez) to approve the agenda as presented.

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

3. Public Comments for Items on the Agenda
No comments were received.

4. Recess to Closed Session at 4:01 p.m.
A. Consideration of Leave of Absence Request (1) Certificated (G.C. 54957)
B. Consideration of Request for Willie Brown Work Reduction, Certificated (2)(G.C. 54957)
C. Approval of Inter-District Transfer Requests (E.C. 35146)
D. Public Employee Discipline, Dismissal, Release (G.C. 54957)

5. Reconvene to Open Session at 5:04 p.m.

6. Report Out of Closed Session
A. Consideration of Leave of Absence Request (1) Certificated (G.C. 54957)

MSP (King/Chavez) to approve the leave of absence request for, Certificated (1).

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

- B. Consideration of request for Willie Brown Work Reduction, Certificated (2)(G.C. 54957)

MSP (Colvig/Chavez) to approve the Willie Brown, work reduction, certificated (2).

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

- C. Approval of Inter-district Transfer Requests (E.C. 35146)

MSP (Colvig/King) to approve inter-district transfer requests as presented.

Ayes: Bowlds, Chavez, Colvig, King, Nunez
Noes: None
Absent: None
Abstain: None

D. Public Employee Discipline, Dismissal, Release (G.C. 54957)
MSP (King/Colvig) to approve resolution 2018/19-11 as presented.
Ayes: Bowlds, Colvig, Carni, Neary
Noes: None
Absent: None
Abstain: None

D. Public Employee Discipline, Dismissal, Release (G.C. 54957)
MSP (Colvig/Chavez) to approve resolution 2018/19-12 as presented
Ayes: Bowlds, Colvig, Carni, Neary
Noes: None
Absent: None
Abstain: None

D. Public Employee Discipline, Dismissal, Release (G.C. 54957)
MSP (King/Nunez) to approve resolution 2018/19-15 as presented
Ayes: Bowlds, Carni, King, Nunez
Noes: None
Absent: None
Abstain: Colvig

7. Flag Salute
Board Member Colvig led the flag salute.

8. Information
A Baechtel Grove Middle School Presentation
Principal Mungia shared *Cougars are Successful* with several students showcasing programs at BGMS including: art, peer helpers, WEB leaders, AVID, career day/college week, band, athletics and community for kindness. Principal Mungia invited board members to visit the school and participate in upcoming events.

9. WTA Comments
President Tessa Ford commended all BGMS students for their participation tonight. She advised that union negotiations have started, both parties met on 2/26/19- 2/27/19 and will meet again on 4/4/19

10. CSEA Comments
President Dan Green shared that he wanted to leave tonight's meeting to the kids.

11. Superintendent Comments
Superintendent Westerborg shared his appreciation to BGMS for embracing all the changes including student schedules, math, art, and band, he is really pleased with the progress at the school. Westerborg advised that school is in session on Friday, March 15, 2019, to make up for our snow day. The SRO (school resource officer) is now in place, duties and schedules are being developed. Superintendent Westerborg wanted to give a shout out to Blosser Lane School, IXL math is in place and the staff and students are really performing- this will make a great impact to our students. All the rain has created leaks at every sight, resulting in a lot of roof work this summer. Superintendent advised that he is meeting with city and community members to discuss enclosing the swimming pool so it's available for use year round. City council meeting regarding wildfire safety is on 4/24/19 (spring break), Westerborg would like to see board members.

12. Board Comments

Board Clerk Colvig shared his appreciation to BGMS, great presentations.

Board President Bowlds thanked BGMS Principal Mungia, staff and students for their presentations. He advised that would like to possibly meet with WTA and CSEA and pursue discussions with legislature regarding budgets and PERS and STRS.

Board Member Chavez shared that he has been attending numerous activities at schools, he appreciates the staff pushing our students to shine and he is proud to be a member of the Willits community.

Board Member King stated that she is impressed with BGMS students, staff and programs.

Board Member Nunez advised that she went to the BGMS band performance last month, and is impressed with all programs. Nunez also went to La Vida Charter School, commenting what a beautiful site they have and she believes that maintenance will put our schools back where they belong. Nunez was also pleased to hear negotiations have started.

Student Board Member Case-Brackett reported that WHS students were at BGMS for career day to showcase CTE pathways, Aca-Deca is going to state, and FFA is going to regions.

13. Action/Discussion

A. Public Comments on the Consent Agenda

No comments were received.

B. Consent Agenda

The consent agenda included the following items: Approval of Minutes from the Regular Meeting Held on February 13, 2019, Approval of Employee Status Changes (1), Warrant Registers from February 1, 2019- February 28, 2019, Approval of Investment Reports, October 31, 2018- December 31, 2018, Approval of CIF Renewal Application for 2019/20, Approval of 2nd/Final Read on Revised BP/AR 0420, School Plans/Site Councils, Approval of 2nd/Final Read on Revised Board Policy BP/AR 0450 Comprehensive Safety Plan, Approval of 2nd/Final Read on Revised Board Policy BP/AR 0460 Local Control and Accountability Plan

MSP (Chavez/Colvig) to approve the consent agenda as presented

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

C. Approval of Resolution 2018/19-14, Elimination of Particular Kinds of Service: 1.0 FTE Middle School Science Instructional Services

MSP (King/Colvig) to approve resolution 2018/19-14, elimination of PKS as presented. ROLL CALL VOTE

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

D. * Consideration of La Vida Charter School Renewal July 1, 2019-June 30, 2024

MSP (Nunez/Chavez) to approve La Vida Charter School Renewal July 1, 2019-June 30, 2024

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

Superintendent Westerborg advised that he went through the renewal matrix and while he does not evaluate their program, he does confirm that LaVida Charter School meets the standards and recommends the renewal of La Vida Charter.

E. Approval of 2018/19, Second Interim Budget Report

MSP (Nunez/King) to approve second interim budget as presented

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

CBO Nikki Agenbroad presented the second interim budget report and multiyear projections. ATTACHMENT A

- F. *Board Policy Revision: First Read AR 1220, Citizen Advisory Committees
- G. *Board Policy Revision: First Read AR 3311.1, Uniform Public Construction Cost Accounting
- H. *Board Policy Revision: First Read AR 3543, Transportation Safety and Emergencies
- I. *Board Policy Adoption: First Read AR 4200, Classified Personnel
- J. *Board Policy Revision: First Read AR 5113, Absences and Excuses
- K. *Board Policy Revision: First Read AR 5131.41, Use of Seclusion and Restraint
- L. *Board Policy Revision: First Read BP/AR 5141.52, Suicide Prevention
- M. *Board Policy Revision: First Read BP/AR 5144, Discipline
- N. *Board Policy Revision: First Read BP 5146, Married/Pregnant/Parenting Students
- O. *Board Policy Revision: First Read BP 6146.1, High School Graduation Requirements
- P. *Board Policy Adoption: First Read AR 6173.2, Education of Children of Military Families
- Q. *Board Policy Revision: First Read BP/AR 6175, Migrant Education Program
- R. *Board Policy Revision: First Read AR 6183, Home and Hospital Instruction
- S. *Board Policy Revision: First Read BB 9322, Agenda/Meeting Materials
- T. *Board Policy Revision: First Read BB 9324, Minutes and Recordings

Board acknowledges that they have received all policy revisions Items F-T

14. Public Comments for Items Not on the Agenda
No comments were received.

15. Items for the Next Regular Board Agenda

16. Adjournment

MSP (Chavez/Colvig) to adjourn at 6:42 p.m.

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

Mark Westerburg, Superintendent

Robert Colvig, Board Clerk

Attachment A

86 pgs.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,408,994.00	2.08%	15,728,838.00	2.33%	16,095,722.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	529,333.00	-48.92%	270,389.00	-0.18%	269,910.00
4. Other Local Revenues	8600-8799	517,747.81	-49.71%	260,392.00	0.00%	260,392.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,101,142.97)	0.75%	(2,116,992.00)	1.79%	(2,154,992.00)
6. Total (Sum lines A1 thru A5c)		14,354,931.84	-1.48%	14,142,627.00	2.32%	14,471,032.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,848,733.55		5,937,648.55
b. Step & Column Adjustment				113,915.00		120,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(25,000.00)		(40,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,848,733.55	1.52%	5,937,648.55	1.35%	6,017,648.55
2. Classified Salaries						
a. Base Salaries				2,249,426.93		2,273,318.93
b. Step & Column Adjustment				23,892.00		22,733.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,249,426.93	1.06%	2,273,318.93	1.00%	2,296,051.93
3. Employee Benefits	3000-3999	3,912,238.17	3.46%	4,047,689.00	3.65%	4,195,592.00
4. Books and Supplies	4000-4999	594,892.97	-2.37%	580,780.00	2.00%	592,396.00
5. Services and Other Operating Expenditures	5000-5999	1,916,262.24	-5.02%	1,820,161.00	2.00%	1,856,564.00
6. Capital Outlay	6000-6999	165,760.50	-98.49%	2,500.00	0.00%	2,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(494,558.46)	-0.69%	(491,134.00)	-8.48%	(449,490.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	277,256.45	3.00%	285,574.00	3.00%	294,141.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,470,012.35	-0.09%	14,456,537.48	2.41%	14,805,403.48
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(115,080.51)		(313,910.48)		(334,371.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,975,375.12		3,860,294.61		3,546,384.13
2. Ending Fund Balance (Sum lines C and D1)		3,860,294.61		3,546,384.13		3,212,012.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	797,941.99		448,656.00		363,656.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,223,650.00		1,219,291.00		1,226,631.00
2. Unassigned/Unappropriated	9790	1,836,202.62		1,875,937.13		1,619,225.65
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,860,294.61		3,546,384.13		3,212,012.65

1

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,223,650.00		1,219,291.00		1,226,631.00
c. Unassigned/Unappropriated	9790	1,836,202.62		1,875,937.13		1,619,225.65
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,059,852.62		3,095,228.13		2,845,856.65
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Retirement savings.						

2

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,106,393.50	-0.39%	1,102,107.00	0.79%	1,110,790.00
3. Other State Revenues	8300-8599	1,269,581.12	-10.11%	1,141,260.00	-5.40%	1,079,657.00
4. Other Local Revenues	8600-8799	1,473,051.56	-4.10%	1,412,594.00	-17.65%	1,163,250.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,101,142.97	0.75%	2,116,992.00	1.79%	2,154,992.00
6. Total (Sum lines A1 thru A5c)		5,950,169.15	-2.98%	5,772,953.00	-4.58%	5,508,689.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,480,545.08		1,509,380.08
b. Step & Column Adjustment				28,835.00		30,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,480,545.08	1.95%	1,509,380.08	-5.96%	1,419,449.08
2. Classified Salaries						
a. Base Salaries				995,620.93		1,006,354.93
b. Step & Column Adjustment				10,734.00		12,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	995,620.93	1.08%	1,006,354.93	-5.31%	952,918.93
3. Employee Benefits	3000-3999	1,579,978.51	3.00%	1,627,344.00	-1.50%	1,602,921.00
4. Books and Supplies	4000-4999	440,555.69	-24.32%	333,430.00	2.00%	340,098.00
5. Services and Other Operating Expenditures	5000-5999	997,969.01	-3.23%	965,747.00	-2.37%	942,832.00
6. Capital Outlay	6000-6999	5,000.00	-50.00%	2,500.00	0.00%	2,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	424,482.58	-1.00%	420,226.00	-10.11%	377,726.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,924,151.80	-1.00%	5,864,982.01	-3.86%	5,638,445.01
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		26,017.35		(92,029.01)		(129,756.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		370,681.36		396,698.71		304,669.70
2. Ending Fund Balance (Sum lines C and D1)		396,698.71		304,669.70		174,913.69
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	396,698.71		304,669.70		174,913.69
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)		396,698.71		304,669.70		174,913.69

3

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

4

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,408,994.00	2.08%	15,728,838.00	2.33%	16,095,722.00
2. Federal Revenues	8100-8299	1,106,393.50	-0.39%	1,102,107.00	0.79%	1,110,790.00
3. Other State Revenues	8300-8599	1,798,914.12	-21.53%	1,411,649.00	-4.40%	1,349,567.00
4. Other Local Revenues	8600-8799	1,990,799.37	-15.96%	1,672,986.00	-14.90%	1,423,642.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		20,305,100.99	-1.92%	19,915,580.00	0.32%	19,979,721.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,329,278.63		7,447,028.63
b. Step & Column Adjustment				142,750.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(25,000.00)		(159,931.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,329,278.63	1.61%	7,447,028.63	-0.13%	7,437,097.63
2. Classified Salaries						
a. Base Salaries				3,245,047.86		3,279,673.86
b. Step & Column Adjustment				34,626.00		34,733.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(65,436.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,245,047.86	1.07%	3,279,673.86	-0.94%	3,248,970.86
3. Employee Benefits	3000-3999	5,492,216.68	3.33%	5,675,033.00	2.18%	5,798,513.00
4. Books and Supplies	4000-4999	1,035,448.66	-11.71%	914,210.00	2.00%	932,494.00
5. Services and Other Operating Expenditures	5000-5999	2,914,231.25	-4.40%	2,785,908.00	0.48%	2,799,396.00
6. Capital Outlay	6000-6999	170,760.50	-97.07%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(70,075.88)	1.19%	(70,908.00)	1.21%	(71,764.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	277,256.45	3.00%	285,574.00	3.00%	294,141.00
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)		20,394,164.15	-0.36%	20,321,519.49	0.60%	20,443,848.49
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(89,063.16)		(405,939.49)		(464,127.49)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,346,056.48		4,256,993.32		3,851,053.83
2. Ending Fund Balance (Sum lines C and D1)		4,256,993.32		3,851,053.83		3,386,926.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	396,698.71		304,669.70		174,913.69
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	797,941.99		448,656.00		363,656.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,223,650.00		1,219,291.00		1,226,631.00
2. Unassigned/Unappropriated	9790	1,836,202.62		1,875,937.13		1,619,225.65
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,256,993.32		3,851,053.83		3,386,926.34

5

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,223,650.00		1,219,291.00		1,226,631.00
c. Unassigned/Unappropriated	9790	1,836,202.62		1,875,937.13		1,619,225.65
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)		3,059,852.62		3,095,228.13		2,845,856.65
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.00%		15.23%		13.92%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,405.08		1,398.56		1,379.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,394,164.15		20,321,519.49		20,443,848.49
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)		20,394,164.15		20,321,519.49		20,443,848.49
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)		611,824.92		609,645.58		613,315.45
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)		611,824.92		609,645.58		613,315.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

6

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

23 65623 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)
A. REVENUES								
1) LCFF Sources		8010-8099	15,313,692.00	15,416,262.00	8,215,893.27	15,408,994.00	(7,268.00)	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	112.09	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	743,453.00	567,109.00	294,368.98	529,333.00	(37,776.00)	-6.7%
4) Other Local Revenue		8600-8799	209,450.00	282,479.00	33,639.49	517,747.81	235,268.81	83.3%
5) TOTAL, REVENUES			16,266,595.00	16,265,850.00	8,544,013.83	16,456,074.81		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,956,872.00	5,801,672.76	3,143,027.51	5,848,733.55	(47,060.79)	-0.8%
2) Classified Salaries		2000-2999	2,309,167.00	2,261,684.58	1,262,251.89	2,249,426.93	12,257.65	0.5%
3) Employee Benefits		3000-3999	3,961,519.00	3,905,356.18	2,177,807.43	3,912,238.17	(6,882.01)	-0.2%
4) Books and Supplies		4000-4999	518,989.00	533,988.79	329,824.92	594,892.97	(60,904.18)	-11.4%
5) Services and Other Operating Expenditures		5000-5999	1,697,139.00	1,847,354.00	975,012.81	1,916,262.24	(68,908.24)	-3.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	165,760.50	(165,760.50)	New
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	(482,966.00)	(489,115.44)	0.00	(494,558.46)	5,443.02	-1.1%
9) TOTAL, EXPENDITURES			13,960,720.00	13,860,940.85	7,887,924.56	14,192,755.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,305,875.00	2,404,909.15	656,089.27	2,263,318.91		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	289,647.00	288,785.53	0.00	277,256.45	11,529.08	4.0%
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	(2,045,240.00)	(2,084,674.71)	(12,915.96)	(2,101,142.97)	(16,468.26)	0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,334,887.00)	(2,373,460.24)	(12,915.96)	(2,378,399.42)		

7

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,012.00)	31,448.91	643,173.31	(115,080.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,975,375.12	3,975,375.12		3,975,375.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,975,375.12	3,975,375.12		3,975,375.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,975,375.12	3,975,375.12		3,975,375.12		
2) Ending Balance, June 30 (E + F1e)			3,946,363.12	4,006,824.03		3,860,294.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,067,162.00	771,166.27		797,941.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,193,637.00	1,167,938.00		1,223,650.00		
Unassigned/Unappropriated Amount		9790	1,683,064.12	2,065,219.76		1,836,202.62		

8

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

23 65623 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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,056,180.00	9,009,098.00	4,948,893.00	8,925,232.00	(83,866.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	1,829,601.00	1,979,253.00	1,097,468.00	1,979,253.00	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	44,720.00	44,720.00	19,787.71	44,720.00	0.00	0.0%
Timber Yield Tax		8022	38,521.00	38,521.00	47,718.17	38,521.00	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	4,090,545.00	4,090,545.00	2,364,601.79	4,133,894.00	43,349.00	1.1%
Unsecured Roll Taxes		8042	134,880.00	134,880.00	141,627.68	134,880.00	0.00	0.0%
Prior Years' Taxes		8043	(5,177.00)	(5,177.00)	4,722.96	(5,177.00)	0.00	0.0%
Supplemental Taxes		8044	75,399.00	75,399.00	107,404.96	75,399.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	619,090.00	619,090.00	0.00	619,090.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	376,378.00	376,378.00	0.00	376,378.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,260,137.00	16,362,707.00	8,732,224.27	16,322,190.00	(40,517.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(946,445.00)	(946,445.00)	(516,331.00)	(913,196.00)	33,249.00	-3.5%
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			15,313,692.00	15,416,262.00	8,215,893.27	15,408,994.00	(7,268.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	112.09	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	112.09	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	538,725.00	338,797.00	188,229.00	314,913.00	(23,884.00)	-7.0%
Lottery - Unrestricted and Instructional Materials		8560	204,728.00	228,312.00	108,139.98	214,420.00	(13,892.00)	-6.1%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			743,453.00	567,109.00	294,368.98	529,333.00	(37,776.00)	-6.7%

10

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

23 65623 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	23,305.95	37,000.00	12,000.00	48.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	175,950.00	248,979.00	0.00	310,090.00	61,111.00	24.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	8,500.00	8,500.00	10,333.54	170,857.81	162,157.81	1907.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			209,450.00	282,479.00	33,639.49	517,747.81	235,268.81	83.3%
TOTAL, REVENUES			16,266,595.00	16,265,850.00	8,544,013.83	16,456,074.81	190,224.81	1.2%

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

23 65623 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	4,718,412.00	4,615,151.94	2,463,536.42	4,643,796.21	(28,644.27)	-0.6%
Certificated Pupil Support Salaries		1200	464,025.00	408,590.46	219,957.18	412,008.98	(3,416.52)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	774,435.00	777,930.36	459,533.91	792,930.36	(15,000.00)	-1.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,956,872.00	5,801,672.76	3,143,027.51	5,848,733.55	(47,060.79)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	201,482.00	191,381.77	103,804.15	198,515.54	(7,133.77)	-3.7%
Classified Support Salaries		2200	1,074,883.00	1,047,591.40	581,751.74	1,025,967.72	21,623.68	2.1%
Classified Supervisors' and Administrators' Salaries		2300	326,148.00	326,270.12	191,782.57	326,270.12	0.00	0.0%
Clerical, Technical and Office Salaries		2400	617,147.00	608,699.41	346,684.03	610,030.32	(1,330.91)	-0.2%
Other Classified Salaries		2900	89,507.00	87,741.88	38,229.40	88,643.23	(901.35)	-1.0%
TOTAL, CLASSIFIED SALARIES			2,309,167.00	2,261,684.58	1,262,251.89	2,249,426.93	12,257.65	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	849,923.00	838,720.31	471,054.83	841,635.57	(2,915.26)	-0.3%
PERS		3201-3202	464,379.00	457,974.84	260,514.19	459,976.08	(2,001.24)	-0.4%
OASDI/Medicare/Alternative		3301-3302	271,117.00	254,566.92	150,434.72	256,020.08	(1,453.16)	-0.6%
Health and Welfare Benefits		3401-3402	1,693,266.00	1,710,660.72	1,018,188.66	1,709,195.86	1,464.86	0.1%
Unemployment Insurance		3501-3502	3,922.00	3,791.87	4,597.57	3,814.00	(22.33)	-0.6%
Workers' Compensation		3601-3602	333,912.00	309,641.70	179,632.73	311,596.58	(1,954.88)	-0.6%
OPEB, Allocated		3701-3702	345,000.00	330,000.00	93,384.73	330,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,961,519.00	3,905,356.16	2,177,807.43	3,912,238.17	(6,882.01)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	25,000.00	25,000.00	22,816.52	28,082.45	(3,082.45)	-12.3%
Books and Other Reference Materials		4200	4,600.00	4,600.00	7,438.44	4,600.00	0.00	0.0%
Materials and Supplies		4300	489,389.00	504,388.79	230,120.14	534,217.39	(29,828.60)	-5.9%
Noncapitalized Equipment		4400	0.00	0.00	69,449.82	27,993.13	(27,993.13)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			518,989.00	533,988.79	329,824.92	594,892.97	(60,904.18)	-11.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,050.00	57,250.00	35,417.73	61,950.00	(4,700.00)	-8.2%
Dues and Memberships		5300	15,699.00	17,450.00	17,355.00	19,082.56	(1,632.56)	-9.4%
Insurance		5400-5450	140,000.00	140,000.00	149,910.00	149,910.00	(9,910.00)	-7.1%
Operations and Housekeeping Services		5500	614,650.00	614,650.00	329,537.08	619,650.00	(5,000.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,650.00	138,650.00	112,639.72	338,643.71	(199,993.71)	-144.2%
Transfers of Direct Costs		5710	0.00	0.00	(127.26)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	238.84	238.84	(238.84)	New
Professional/Consulting Services and Operating Expenditures		5800	707,015.00	831,279.00	291,227.27	672,712.13	158,566.87	19.1%
Communications		5900	48,075.00	48,075.00	38,814.43	54,075.00	(6,000.00)	-12.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,697,139.00	1,847,354.00	975,012.81	1,916,262.24	(68,908.24)	-3.7%

12

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	165,760.50	(165,760.50)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	165,760.50	(165,760.50)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(412,868.00)	(421,696.88)	0.00	(424,482.58)	2,785.70	-0.7%
Transfers of Indirect Costs - Interfund		7350	(70,098.00)	(67,418.56)	0.00	(70,075.88)	2,657.32	-3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(482,966.00)	(489,115.44)	0.00	(494,558.46)	5,443.02	-1.1%
TOTAL, EXPENDITURES			13,960,720.00	13,860,940.85	7,887,924.56	14,192,755.90	(331,815.05)	-2.4%

13

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	289,647.00	288,785.53	0.00	277,256.45	11,529.08	4.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			289,647.00	288,785.53	0.00	277,256.45	11,529.08	4.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,045,240.00)	(2,084,674.71)	(12,915.96)	(2,101,142.97)	(16,468.26)	0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,045,240.00)	(2,084,674.71)	(12,915.96)	(2,101,142.97)	(16,468.26)	0.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,334,887.00)	(2,373,460.24)	(12,915.96)	(2,378,399.42)	(4,939.18)	0.2%

14

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

23 65623 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,045,724.00	1,083,736.57	596,640.04	1,106,393.50	22,656.93	2.1%
3) Other State Revenue		8300-8599	1,072,547.00	1,195,982.12	440,852.79	1,269,581.12	73,599.00	6.2%
4) Other Local Revenue		8600-8799	1,379,190.00	1,455,449.15	478,565.75	1,473,051.56	17,602.41	1.2%
5) TOTAL, REVENUES			3,497,461.00	3,735,167.84	1,516,058.58	3,849,026.18		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,532,287.00	1,511,418.37	822,422.55	1,480,545.08	30,873.29	2.0%
2) Classified Salaries		2000-2999	960,860.00	988,949.78	538,548.95	995,620.93	(6,671.15)	-0.7%
3) Employee Benefits		3000-3999	1,563,842.00	1,587,031.17	572,630.79	1,579,978.51	7,052.66	0.4%
4) Books and Supplies		4000-4999	268,223.00	383,425.40	252,035.14	440,555.69	(57,130.29)	-14.9%
5) Services and Other Operating Expenditures		5000-5999	900,496.00	968,645.80	276,750.74	997,969.01	(31,323.21)	-3.2%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	5,000.00	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	412,868.00	421,696.88	0.00	424,482.58	(2,785.70)	-0.7%
9) TOTAL, EXPENDITURES			5,643,576.00	5,864,167.40	2,462,388.17	5,924,151.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,146,115.00)	(2,128,999.56)	(946,329.59)	(2,075,125.62)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,045,240.00	2,084,674.71	12,915.96	2,101,142.97	16,468.26	0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,045,240.00	2,084,674.71	12,915.96	2,101,142.97		

15

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,875.00)	(44,324.85)	(933,413.63)	26,017.35		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	370,681.36	370,681.36		370,681.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			370,681.36	370,681.36		370,681.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			370,681.36	370,681.36		370,681.36		
2) Ending Balance, June 30 (E + F1e)			269,806.36	326,356.51		396,696.71		
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	324,251.36	326,356.51		396,696.71		
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	(54,445.00)	0.00		0.00		

16

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment		8011	0.00	0.00	0.00	0.00		
State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8021	0.00	0.00	0.00	0.00		
Tax Relief Subventions		8022	0.00	0.00	0.00	0.00		
Homeowners' Exemptions		8029	0.00	0.00	0.00	0.00		
Timber Yield Tax		8041	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8042	0.00	0.00	0.00	0.00		
County & District Taxes		8043	0.00	0.00	0.00	0.00		
Secured Roll Taxes		8044	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8045	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8047	0.00	0.00	0.00	0.00		
Supplemental Taxes		8048	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8081	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8082	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8089	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)			0.00	0.00	0.00	0.00		
Royalties and Bonuses			0.00	0.00	0.00	0.00		
Other In-Lieu Taxes			0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment			0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	323,950.00	323,950.00	161,975.00	323,950.00	0.00	0.0%
Special Education Discretionary Grants		8182	72,209.00	72,209.00	20,633.00	72,209.00	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		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00		
Interagency Contracts Between LEAs		8285	5,000.00	5,000.00	523.54	5,000.00	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	470,642.00	452,182.77	288,080.00	474,839.70	22,656.93	5.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00		
Title II, Part A, Educator Quality	4035	8290	63,427.00	67,260.38	35,184.00	67,260.38	0.00	0.0%

(17)

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	2,590.00	913.26	678.00	913.26	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	22,784.00	22,956.12	3,754.00	22,956.12	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	30,164.00	62,717.54	24,223.00	62,717.54	0.00	0.0%
Career and Technical Education	3500-3599	8290	14,958.00	14,958.00	0.00	14,958.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,000.00	61,589.50	61,589.50	61,589.50	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,045,724.00	1,083,736.57	596,640.04	1,106,393.50	22,656.93	2.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	67,308.00	80,136.00	38,110.07	75,260.00	(4,876.00)	-6.1%
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	393,777.00	393,775.20	255,953.87	393,775.20	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	48,881.07	0.00	48,881.07	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	611,462.00	673,189.85	146,788.85	751,664.85	78,475.00	11.7%
TOTAL, OTHER STATE REVENUE			1,072,547.00	1,195,982.12	440,852.79	1,269,581.12	73,599.00	6.2%

18

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	1,432.00	2,980.00	2,980.00	1,548.00	108.1%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,000.00	55,041.73	0.00	55,041.73	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	68,887.00	106,655.22	54,453.75	131,509.83	24,854.41	23.3%
Tuition		8710	269,411.00	269,411.00	0.00	260,811.00	(8,600.00)	-3.3%
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	1,039,892.00	1,022,909.20	421,132.00	1,022,909.20	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,379,190.00	1,455,449.15	478,565.75	1,473,051.56	17,602.41	1.2%
TOTAL, REVENUES			3,497,461.00	3,735,167.84	1,516,058.58	3,849,026.18	113,858.34	3.0%

19

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,227,612.00	1,232,943.48	677,423.30	1,232,434.26	509.22	0.0%
Certificated Pupil Support Salaries		1200	185,550.00	159,351.81	74,629.12	128,987.74	30,364.07	19.1%
Certificated Supervisors' and Administrators' Salaries		1300	119,125.00	119,123.08	70,370.13	119,123.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,532,287.00	1,511,418.37	822,422.55	1,480,545.08	30,873.29	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	690,551.00	720,449.87	375,374.99	720,988.52	(538.65)	-0.1%
Classified Support Salaries		2200	162,516.00	162,594.68	91,768.48	169,073.62	(6,478.94)	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	44,310.00	44,309.60	26,055.60	44,309.60	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,507.00	42,619.63	38,781.77	42,801.19	(181.56)	-0.4%
Other Classified Salaries		2900	18,976.00	18,976.00	6,568.11	18,448.00	528.00	2.8%
TOTAL, CLASSIFIED SALARIES			960,860.00	988,949.78	538,548.95	995,620.93	(6,671.15)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	752,007.00	750,214.51	112,172.32	744,621.92	5,592.59	0.7%
PERS		3201-3202	200,908.00	209,425.46	115,390.13	210,024.75	(599.29)	-0.3%
OASDI/Medicare/Alternative		3301-3302	101,867.00	100,922.53	57,337.72	101,310.16	(387.63)	-0.4%
Health and Welfare Benefits		3401-3402	405,344.00	427,299.19	231,567.47	425,838.69	1,460.50	0.3%
Unemployment Insurance		3501-3502	1,223.00	1,197.06	672.22	1,185.75	11.31	0.9%
Workers' Compensation		3601-3602	102,493.00	97,972.42	55,490.93	96,997.24	975.18	1.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,563,842.00	1,587,031.17	572,630.79	1,579,978.51	7,052.66	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,308.00	87,308.00	52,415.07	77,308.00	10,000.00	11.5%
Books and Other Reference Materials		4200	5,000.00	30,567.57	32,508.19	35,392.22	(4,824.65)	-15.8%
Materials and Supplies		4300	184,915.00	219,111.17	106,983.16	272,552.54	(53,441.37)	-24.4%
Noncapitalized Equipment		4400	11,000.00	46,438.66	60,128.72	55,302.93	(8,864.27)	-19.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			268,223.00	383,425.40	252,035.14	440,555.69	(57,130.29)	-14.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	60,518.00	80,868.75	13,305.89	80,251.09	615.66	0.8%
Dues and Memberships		5300	245.00	245.00	0.00	245.00	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	95,585.00	95,584.22	19,052.17	75,000.00	20,584.22	21.5%
Transfers of Direct Costs		5710	0.00	0.00	127.26	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	277.94	277.94	(277.94)	New
Professional/Consulting Services and Operating Expenditures		5800	743,638.00	789,439.83	243,606.51	841,684.98	(52,245.15)	-6.6%
Communications		5900	510.00	510.00	380.97	510.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			900,496.00	966,645.80	276,750.74	997,969.01	(31,323.21)	-3.2%

20

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	412,868.00	421,696.88	0.00	424,482.58	(2,785.70)	-0.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			412,868.00	421,696.88	0.00	424,482.58	(2,785.70)	-0.7%
TOTAL, EXPENDITURES			5,643,576.00	5,864,167.40	2,462,388.17	5,924,151.80	(59,984.40)	-1.0%

(21)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,045,240.00	2,084,674.71	12,915.96	2,101,142.97	16,468.26	0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,045,240.00	2,084,674.71	12,915.96	2,101,142.97	16,468.26	0.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,045,240.00	2,084,674.71	12,915.96	2,101,142.97	(16,468.26)	0.8%

22

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

23 65623 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)
A. REVENUES								
1) LCFF Sources		8010-8099	15,313,692.00	15,416,262.00	8,215,893.27	15,408,994.00	(7,268.00)	0.0%
2) Federal Revenue		8100-8299	1,045,724.00	1,083,736.57	596,752.13	1,106,393.50	22,656.93	2.1%
3) Other State Revenue		8300-8599	1,816,000.00	1,763,091.12	735,221.77	1,798,914.12	35,823.00	2.0%
4) Other Local Revenue		8600-8799	1,588,640.00	1,737,928.15	512,205.24	1,990,799.37	252,871.22	14.6%
5) TOTAL, REVENUES			19,764,056.00	20,001,017.84	10,060,072.41	20,305,100.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,489,159.00	7,313,091.13	3,965,450.06	7,329,278.63	(16,187.50)	-0.2%
2) Classified Salaries		2000-2999	3,270,027.00	3,250,634.36	1,800,800.84	3,245,047.86	5,586.50	0.2%
3) Employee Benefits		3000-3999	5,525,361.00	5,492,387.33	2,750,438.22	5,492,216.68	170.65	0.0%
4) Books and Supplies		4000-4999	787,212.00	917,414.19	581,860.06	1,035,448.66	(118,034.47)	-12.9%
5) Services and Other Operating Expenditures		5000-5999	2,597,635.00	2,813,999.80	1,251,763.55	2,914,231.25	(100,231.45)	-3.6%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	170,760.50	(165,760.50)	-3315.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(70,098.00)	(67,418.56)	0.00	(70,075.88)	2,657.32	-3.9%
9) TOTAL, EXPENDITURES			19,604,296.00	19,725,108.25	10,350,312.73	20,116,907.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			159,760.00	275,909.59	(290,240.32)	188,193.29		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	289,647.00	288,785.53	0.00	277,256.45	11,529.08	4.0%
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			(289,647.00)	(288,785.53)	0.00	(277,256.45)		

23

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

23 65623 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(129,887.00)	(12,875.94)	(290,240.32)	(89,063.16)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,346,056.48	4,346,056.48		4,346,056.48	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)			4,346,056.48	4,346,056.48		4,346,056.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,346,056.48	4,346,056.48		4,346,056.48		
2) Ending Balance, June 30 (E + F1e)			4,216,169.48	4,333,180.54		4,256,993.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
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	324,251.36	326,356.51		396,698.71		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,067,162.00	771,166.27		797,941.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,193,637.00	1,167,938.00		1,223,650.00		
Unassigned/Unappropriated Amount		9790	1,628,619.12	2,065,219.78		1,836,202.62		

(24)

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

23 65623 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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,056,180.00	9,009,098.00	4,948,893.00	8,925,232.00	(83,866.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	1,829,601.00	1,979,253.00	1,097,468.00	1,979,253.00	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	44,720.00	44,720.00	19,787.71	44,720.00	0.00	0.0%
Timber Yield Tax		8022	38,521.00	38,521.00	47,718.17	38,521.00	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	4,090,545.00	4,090,545.00	2,364,601.79	4,133,894.00	43,349.00	1.1%
Unsecured Roll Taxes		8042	134,880.00	134,880.00	141,627.68	134,880.00	0.00	0.0%
Prior Years' Taxes		8043	(5,177.00)	(5,177.00)	4,722.96	(5,177.00)	0.00	0.0%
Supplemental Taxes		8044	75,399.00	75,399.00	107,404.96	75,399.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	619,090.00	619,090.00	0.00	619,090.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	376,378.00	376,378.00	0.00	376,378.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			16,260,137.00	16,362,707.00	8,732,224.27	16,322,190.00	(40,517.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(946,445.00)	(946,445.00)	(516,331.00)	(913,196.00)	33,249.00	-3.5%
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			15,313,692.00	15,416,262.00	8,215,893.27	15,408,994.00	(7,268.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	323,950.00	323,950.00	161,975.00	323,950.00	0.00	0.0%
Special Education Discretionary Grants		8182	72,209.00	72,209.00	20,633.00	72,209.00	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	5,000.00	5,000.00	523.54	5,000.00	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	470,642.00	452,182.77	288,080.00	474,839.70	22,656.93	5.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	63,427.00	67,260.38	35,184.00	67,260.38	0.00	0.0%

25

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

23 65623 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)
Title III, Part A, Immigrant Education Program	4201	8290	2,590.00	913.26	678.00	913.26	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	22,784.00	22,956.12	3,754.00	22,956.12	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4128, 4127, 5510, 5630	8290	30,164.00	62,717.54	24,223.00	62,717.54	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	14,958.00	14,958.00	0.00	14,958.00	0.00	0.0%
Career and Technical Education	All Other	8290	40,000.00	61,589.50	61,701.59	61,589.50	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,045,724.00	1,083,736.57	596,752.13	1,106,393.50	22,656.93	2.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	538,725.00	338,797.00	186,229.00	314,913.00	(23,884.00)	-7.0%
Lottery - Unrestricted and Instructional Materials		8560	272,036.00	308,448.00	146,250.05	289,680.00	(18,768.00)	-6.1%
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	393,777.00	393,775.20	255,953.87	393,775.20	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	48,881.07	0.00	48,881.07	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	611,462.00	673,189.85	146,788.85	751,664.85	78,475.00	11.7%
TOTAL, OTHER STATE REVENUE			1,816,000.00	1,783,091.12	735,221.77	1,798,914.12	35,823.00	2.0%

(26)

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

23 65623 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	1,432.00	2,980.00	2,980.00	1,548.00	108.1%
Interest		8660	25,000.00	25,000.00	23,305.95	37,000.00	12,000.00	48.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	176,950.00	304,020.73	0.00	365,131.73	61,111.00	20.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	77,387.00	115,155.22	64,787.29	302,167.44	187,012.22	162.4%
Tuition		8710	269,411.00	269,411.00	0.00	260,611.00	(8,800.00)	-3.3%
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	1,039,892.00	1,022,909.20	421,132.00	1,022,909.20	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,588,640.00	1,737,928.15	512,205.24	1,990,799.37	252,871.22	14.6%
TOTAL, REVENUES			19,764,056.00	20,001,017.84	10,060,072.41	20,305,100.99	304,083.15	1.5%

27

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

23 65623 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 SALARIES								
Certificated Teachers' Salaries		1100	5,946,024.00	5,848,095.42	3,140,959.72	5,876,230.47	(28,135.05)	-0.5%
Certificated Pupil Support Salaries		1200	649,575.00	567,942.27	294,586.30	540,994.72	26,947.55	4.7%
Certificated Supervisors' and Administrators' Salaries		1300	893,560.00	897,053.44	529,904.04	912,053.44	(15,000.00)	-1.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,489,159.00	7,313,091.13	3,965,450.06	7,329,278.63	(16,187.50)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	892,033.00	911,831.64	479,179.14	919,504.06	(7,672.42)	-0.8%
Classified Support Salaries		2200	1,237,399.00	1,210,186.08	673,520.22	1,195,041.34	15,144.74	1.3%
Classified Supervisors' and Administrators' Salaries		2300	370,458.00	370,579.72	217,838.17	370,579.72	0.00	0.0%
Clerical, Technical and Office Salaries		2400	661,654.00	651,319.04	385,465.80	652,831.51	(1,512.47)	-0.2%
Other Classified Salaries		2900	108,483.00	106,717.88	44,797.51	107,091.23	(373.35)	-0.3%
TOTAL, CLASSIFIED SALARIES			3,270,027.00	3,250,634.36	1,800,800.84	3,245,047.86	5,586.50	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,601,930.00	1,588,934.82	583,227.15	1,586,257.49	2,677.33	0.2%
PERS		3201-3202	665,287.00	667,400.30	375,904.32	670,000.83	(2,600.53)	-0.4%
OASDI/Medicare/Alternative		3301-3302	372,984.00	355,489.45	207,772.44	357,330.24	(1,840.79)	-0.5%
Health and Welfare Benefits		3401-3402	2,098,610.00	2,137,959.91	1,249,756.13	2,135,034.55	2,925.36	0.1%
Unemployment Insurance		3501-3502	5,145.00	4,988.73	5,269.79	4,999.75	(11.02)	-0.2%
Workers' Compensation		3601-3602	436,405.00	407,614.12	235,123.66	408,593.82	(979.70)	-0.2%
OPEB, Allocated		3701-3702	345,000.00	330,000.00	93,384.73	330,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,525,361.00	5,492,387.33	2,750,438.22	5,492,216.68	170.65	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	92,308.00	112,308.00	75,231.59	105,390.45	6,917.55	6.2%
Books and Other Reference Materials		4200	9,600.00	35,167.57	39,946.63	39,992.22	(4,824.65)	-13.7%
Materials and Supplies		4300	674,304.00	723,499.98	337,103.30	806,769.93	(83,269.97)	-11.5%
Noncapitalized Equipment		4400	11,000.00	46,438.66	129,578.54	83,298.06	(36,857.40)	-79.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			787,212.00	917,414.19	581,860.06	1,035,448.66	(118,034.47)	-12.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	93,568.00	138,116.75	48,723.62	142,201.09	(4,084.34)	-3.0%
Dues and Memberships		5300	15,944.00	17,695.00	17,355.00	19,327.56	(1,632.56)	-9.2%
Insurance		5400-5450	140,000.00	140,000.00	149,910.00	149,910.00	(9,910.00)	-7.1%
Operations and Housekeeping Services		5500	614,650.00	614,650.00	329,537.08	619,650.00	(5,000.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	234,235.00	234,234.22	131,691.89	413,643.71	(179,409.49)	-76.6%
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	516.78	516.78	(516.78)	New
Professional/Consulting Services and Operating Expenditures		5800	1,450,653.00	1,620,718.83	534,833.78	1,514,397.11	106,321.72	6.6%
Communications		5900	48,585.00	48,585.00	39,195.40	54,585.00	(6,000.00)	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,597,635.00	2,813,999.80	1,251,763.55	2,914,231.25	(100,231.45)	-3.6%

28

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

23 65623 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.00	170,760.50	(165,760.50)	-3315.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	170,760.50	(165,760.50)	-3315.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(70,098.00)	(67,418.56)	0.00	(70,075.88)	2,657.32	-3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(70,098.00)	(67,418.56)	0.00	(70,075.88)	2,657.32	-3.9%
TOTAL, EXPENDITURES			19,604,296.00	19,725,108.25	10,350,312.73	20,116,907.70	(391,799.45)	-2.0%

29

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

23 65623 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	289,647.00	288,785.53	0.00	277,256.45	11,529.08	4.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			289,647.00	288,785.53	0.00	277,256.45	11,529.08	4.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(289,647.00)	(288,785.53)	0.00	(277,256.45)	(11,529.08)	-4.0%

30

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
5640	Medi-Cal Billing Option	80,736.87
6300	Lottery: Instructional Materials	15,170.56
7510	Low-Performing Students Block Grant	61,257.00
9010	Other Restricted Local	239,534.28
Total, Restricted Balance		<u>396,698.71</u>

31

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,999.00	14,999.00	7,807.00	15,614.00	615.00	4.1%
4) Other Local Revenue		8600-8799	0.00	0.00	187.46	250.00	250.00	New
5) TOTAL, REVENUES			14,999.00	14,999.00	7,994.46	15,864.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,822.00	8,821.54	4,508.36	9,976.54	(1,155.00)	-13.1%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,950.00	0.00	994.63	2,124.51	(2,124.51)	New
4) Books and Supplies		4000-4999	477.00	477.00	2,771.84	3,290.34	(2,813.34)	-589.8%
5) Services and Other Operating Expenditures		5000-5999	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	750.00	749.95	0.00	919.57	(169.62)	-22.6%
9) TOTAL, EXPENDITURES			14,999.00	13,048.49	8,274.83	19,310.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,950.51	(280.37)	(3,446.96)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

32

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,950.51	(280.37)	(3,446.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,154.98	5,154.98		5,154.98	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)			5,154.98	5,154.98		5,154.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,154.98	5,154.98		5,154.98		
2) Ending Balance, June 30 (E + F1e)			5,154.98	7,105.49		1,708.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	5,121.63	7,072.14		1,424.67		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	33.35	33.35		283.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

33

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	14,999.00	14,999.00	7,807.00	15,614.00	615.00	4.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,999.00	14,999.00	7,807.00	15,614.00	615.00	4.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	187.46	250.00	250.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	187.46	250.00	250.00	New
TOTAL REVENUES			14,999.00	14,999.00	7,994.46	15,864.00		

(34)

2018-19 Second Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

23 65623 0000000
Form 111

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,475.00	7,474.74	4,508.36	9,629.74	(2,155.00)	-28.8%
Certificated Pupil Support Salaries		1200	1,347.00	1,346.80	0.00	346.80	1,000.00	74.3%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,822.00	8,821.54	4,508.36	9,976.54	(1,155.00)	-13.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,437.00	0.00	733.96	1,567.72	(1,567.72)	New
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	129.00	0.00	65.37	139.63	(139.63)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	5.00	0.00	2.25	4.81	(4.81)	New
Workers' Compensation		3601-3602	379.00	0.00	193.05	412.35	(412.35)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,950.00	0.00	994.63	2,124.51	(2,124.51)	New
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	477.00	477.00	2,771.84	3,290.34	(2,813.34)	-589.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			477.00	477.00	2,771.84	3,290.34	(2,813.34)	-589.8%

35

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	750.00	749.95	0.00	919.57	(169.62)	-22.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			750.00	749.95	0.00	919.57	(169.62)	-22.6%
TOTAL EXPENDITURES			14,999.00	13,048.49	8,274.83	19,310.96		

(36)

2018-19 Second Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

23 65623 0000000
Form 111

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00	0.00	0.0%

(37)

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
6391	Adult Education Program	1,424.67
Total, Restricted Balance		<u>1,424.67</u>

38

2018-19 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

23 65623 0000000
Form 121

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,130.00	108,413.00	62,974.30	113,413.26	5,000.26	4.6%
5) TOTAL, REVENUES			105,130.00	108,413.00	62,974.30	113,413.26		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	499.52	749.28	(749.28)	New
2) Classified Salaries		2000-2999	60,585.00	60,584.04	31,566.48	60,584.04	0.00	0.0%
3) Employee Benefits		3000-3999	29,526.00	29,226.94	15,859.09	29,392.23	(165.29)	-0.6%
4) Books and Supplies		4000-4999	5,011.00	10,946.16	0.00	11,589.59	(643.43)	-5.9%
5) Services and Other Operating Expenditures		5000-5999	2,100.00	2,100.00	115.18	542.00	1,558.00	74.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,778.00	5,142.86	0.00	5,142.86	0.00	0.0%
9) TOTAL, EXPENDITURES			105,000.00	108,000.00	48,040.27	108,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130.00	413.00	14,934.03	5,413.26		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0%

39

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130.00	413.00	14,934.03	5,413.26		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,837.14	12,837.14		12,837.14	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)			12,837.14	12,837.14		12,837.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,837.14	12,837.14		12,837.14		
2) Ending Balance, June 30 (E + F1e)			12,967.14	13,250.14		18,250.40		
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	12,967.14	13,250.14		18,250.40		
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		

40

2018-19 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

23 65623 0000000
Form 12I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	8105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	130.00	130.00	317.31	500.00	370.00	284.6%
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	283.00	1,728.70	2,563.26	2,380.26	841.1%
Interagency Services		8677	105,000.00	108,000.00	58,678.29	108,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,250.00	2,250.00	2,250.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,130.00	108,413.00	62,974.30	113,413.26	5,000.26	4.6%
TOTAL REVENUES			105,130.00	108,413.00	62,974.30	113,413.26		

(41)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	499.52	749.28	(749.28)	New
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	499.52	749.28	(749.28)	New
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	60,585.00	60,584.04	31,566.48	60,584.04	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%
TOTAL, CLASSIFIED SALARIES			60,585.00	60,584.04	31,566.48	60,584.04	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	81.32	121.98	(121.98)	New
PERS		3201-3202	9,859.00	9,858.96	5,552.81	9,858.96	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,133.00	3,957.77	2,313.04	3,968.63	(10.86)	-0.3%
Health and Welfare Benefits		3401-3402	13,168.00	13,167.60	6,583.80	13,167.60	0.00	0.0%
Unemployment Insurance		3501-3502	28.00	27.30	16.03	27.67	(0.37)	-1.4%
Workers' Compensation		3601-3602	2,338.00	2,215.31	1,312.09	2,247.39	(32.08)	-1.4%
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%
TOTAL, EMPLOYEE BENEFITS			29,526.00	29,226.94	15,859.09	29,392.23	(165.29)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,011.00	10,946.16	0.00	11,589.59	(643.43)	-5.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,011.00	10,946.16	0.00	11,589.59	(643.43)	-5.9%

42

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	115.18	200.00	(200.00)	New
Dues and Memberships		5300	500.00	500.00	0.00	0.00	500.00	100.0%
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	1,500.00	1,500.00	0.00	0.00	1,500.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	242.00	(242.00)	New
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,100.00	2,100.00	115.18	542.00	1,558.00	74.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	7,778.00	5,142.86	0.00	5,142.86	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,778.00	5,142.86	0.00	5,142.86	0.00	0.0%
TOTAL EXPENDITURES			105,000.00	108,000.00	48,040.27	108,000.00		

43

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

24

Resource	Description	2018/19
		Projected Year Totals
9010	Other Restricted Local	18,250.40
Total, Restricted Balance		<u>18,250.40</u>

45

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	770,000.00	770,000.00	73,633.92	880,000.00	110,000.00	14.3%
3) Other State Revenue		8300-8599	50,000.00	64,490.00	19,451.23	74,490.00	10,000.00	15.5%
4) Other Local Revenue		8600-8799	90,000.00	90,000.00	554.91	30,000.00	(60,000.00)	-66.7%
5) TOTAL, REVENUES			910,000.00	924,490.00	93,640.06	984,490.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	400,119.00	399,896.77	217,514.83	399,896.77	0.00	0.0%
3) Employee Benefits		3000-3999	233,378.00	231,956.51	125,298.62	231,956.51	0.00	0.0%
4) Books and Supplies		4000-4999	484,000.00	498,490.00	240,659.04	543,490.00	(45,000.00)	-9.0%
5) Services and Other Operating Expenditures		5000-5999	20,580.00	21,408.50	5,946.53	22,389.72	(983.22)	-4.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	61,570.00	61,525.75	0.00	64,013.45	(2,487.70)	-4.0%
9) TOTAL, EXPENDITURES			1,199,647.00	1,213,275.53	589,419.02	1,261,746.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(289,647.00)	(288,785.53)	(495,778.96)	(277,256.45)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	289,647.00	288,785.53	0.00	277,256.45	(11,529.08)	-4.0%
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			289,647.00	288,785.53	0.00	277,256.45		

246

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

23 65623 0000000
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(495,778.96)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,252.59	23,252.59		23,252.59	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)			23,252.59	23,252.59		23,252.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,252.59	23,252.59		23,252.59		
2) Ending Balance, June 30 (E + F1e)			23,252.59	23,252.59		23,252.59		
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	23,252.59	23,252.59		23,252.59		
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		

(47)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	745,000.00	745,000.00	73,633.92	855,000.00	110,000.00	14.8%
Donated Food Commodities		8221	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			770,000.00	770,000.00	73,633.92	880,000.00	110,000.00	14.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	50,000.00	64,490.00	19,451.23	74,490.00	10,000.00	15.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			50,000.00	64,490.00	19,451.23	74,490.00	10,000.00	15.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	90,000.00	90,000.00	0.00	30,000.00	(60,000.00)	-66.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	554.91	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,000.00	90,000.00	554.91	30,000.00	(60,000.00)	-66.7%
TOTAL REVENUES			910,000.00	924,490.00	93,640.06	984,490.00		

48

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

23 65623 0000000
Form 13I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	308,821.00	307,555.77	165,105.78	307,555.77	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	60,513.00	61,556.20	38,324.45	61,556.20	0.00	0.0%
Clerical, Technical and Office Salaries		2400	30,785.00	30,784.80	16,084.60	30,784.80	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			400,119.00	399,896.77	217,514.83	399,896.77	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	62,114.00	65,583.96	37,324.78	65,583.96	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	28,334.00	25,192.86	15,332.53	25,192.86	0.00	0.0%
Health and Welfare Benefits		3401-3402	126,797.00	126,914.52	63,964.71	126,914.52	0.00	0.0%
Unemployment Insurance		3501-3502	189.00	181.73	104.96	181.73	0.00	0.0%
Workers' Compensation		3601-3602	15,944.00	14,083.44	8,571.64	14,083.44	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			233,378.00	231,956.51	125,298.62	231,956.51	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	29,000.00	43,490.00	37,844.00	48,490.00	(5,000.00)	-11.5%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	450,000.00	450,000.00	202,815.04	490,000.00	(40,000.00)	-8.9%
TOTAL, BOOKS AND SUPPLIES			484,000.00	498,490.00	240,659.04	543,490.00	(45,000.00)	-9.0%

49

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,750.00	5,750.00	508.80	5,750.00	0.00	0.0%
Dues and Memberships		5300	2,450.00	2,450.00	0.00	2,450.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,000.00	7,000.00	315.73	7,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	(516.78)	(516.78)	(983.22)	65.5%
Professional/Consulting Services and Operating Expenditures		5800	5,780.00	6,606.50	5,636.90	6,606.50	0.00	0.0%
Communications		5900	1,100.00	1,100.00	1.88	1,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,580.00	21,406.50	5,946.53	22,389.72	(983.22)	-4.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	61,570.00	61,525.75	0.00	64,013.45	(2,487.70)	-4.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,570.00	61,525.75	0.00	64,013.45	(2,487.70)	-4.0%
TOTAL EXPENDITURES			1,199,647.00	1,213,275.53	589,419.02	1,261,746.45		

50

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

23 65623 0000000
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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	289,647.00	288,785.53	0.00	277,256.45	(11,529.08)	-4.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			289,647.00	288,785.53	0.00	277,256.45	(11,529.08)	-4.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			289,647.00	288,785.53	0.00	277,256.45		

(51)

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	23,252.59
Total, Restricted Balance		<u>23,252.59</u>

53

2018-19 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

23 65623 0000000
Form 671

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	217,100.00	217,100.00	2,010.65	217,100.00	0.00	0.0%
5) TOTAL, REVENUES			217,100.00	217,100.00	2,010.65	217,100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	203,000.00	203,000.00	138,344.44	203,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			203,000.00	203,000.00	138,344.44	203,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,100.00	14,100.00	(138,333.79)	14,100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

53

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			14,100.00	14,100.00	(136,333.79)	14,100.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	336,086.43	336,086.43		336,086.43	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)			336,086.43	336,086.43		336,086.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,086.43	336,086.43		336,086.43		
2) Ending Net Position, June 30 (E + F1e)			350,186.43	350,186.43		350,186.43		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	350,186.43	350,186.43		350,186.43		

54

2018-19 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

23 65623 0000000
Form 671

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,600.00	2,600.00	2,010.65	2,600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	214,500.00	214,500.00	0.00	214,500.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			217,100.00	217,100.00	2,010.65	217,100.00	0.00	0.0%
TOTAL, REVENUES			217,100.00	217,100.00	2,010.65	217,100.00		

55

2018-19 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

23 65623 0000000
Form 671

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	203,000.00	203,000.00	138,344.44	203,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			203,000.00	203,000.00	138,344.44	203,000.00	0.00	0.0%

56

2018-19 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

23 65623 0000000
Form 671

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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			203,000.00	203,000.00	138,344.44	203,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

57

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

58

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	1,421.10	1,422.25		
Charter School	0.00	0.00		
Total ADA	1,421.10	1,422.25	0.1%	Met
1st Subsequent Year (2019-20)				
District Regular	1,390.56	1,403.78		
Charter School				
Total ADA	1,390.56	1,403.78	1.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	1,383.28	1,397.26		
Charter School				
Total ADA	1,383.28	1,397.26	1.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

59

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	1,516	1,516		
Charter School				
Total Enrollment	1,516	1,516	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	1,509	1,509		
Charter School				
Total Enrollment	1,509	1,509	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	1,501	1,488		
Charter School				
Total Enrollment	1,501	1,488	-0.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

60

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	1,394	1,519	
Charter School			
Total ADA/Enrollment	1,394	1,519	91.8%
Second Prior Year (2016-17)			
District Regular	1,416	1,539	
Charter School			
Total ADA/Enrollment	1,416	1,539	92.0%
First Prior Year (2017-18)			
District Regular	1,424	1,540	
Charter School	0		
Total ADA/Enrollment	1,424	1,540	92.5%
Historical Average Ratio:			92.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.6%

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	1,405	1,516		
Charter School	0			
Total ADA/Enrollment	1,405	1,516	92.7%	Not Met
1st Subsequent Year (2019-20)				
District Regular	1,399	1,509		
Charter School				
Total ADA/Enrollment	1,399	1,509	92.7%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	1,379	1,488		
Charter School				
Total ADA/Enrollment	1,379	1,488	92.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

Attendance rates have improved each year. Based on P-1 ADA for 18/19 we believe this trend will continue.

(61)

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)	16,362,707.00	16,322,190.00	-0.2%	Met
1st Subsequent Year (2019-20)	16,434,288.00	16,651,850.00	1.3%	Met
2nd Subsequent Year (2020-21)	16,772,326.00	17,022,249.00	1.5%	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)

162

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)	10,336,496.59	11,981,614.63	86.3%
Second Prior Year (2016-17)	10,681,372.13	12,770,910.69	83.6%
First Prior Year (2017-18)	11,670,359.29	14,002,077.98	83.3%
	Historical Average Ratio:		84.4%

	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):	81.4% to 87.4%	81.4% to 87.4%	81.4% to 87.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	12,010,398.65	14,192,755.90	84.6%	Met
1st Subsequent Year (2019-20)	12,258,656.48	14,170,963.48	86.5%	Met
2nd Subsequent Year (2020-21)	12,509,292.48	14,511,262.48	86.2%	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)

63

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	1,083,736.57	1,106,393.50	2.1%	No
1st Subsequent Year (2019-20)	1,032,206.00	1,102,107.00	6.8%	Yes
2nd Subsequent Year (2020-21)	1,032,206.00	1,110,790.00	7.6%	Yes

Explanation:
(required if Yes)

Increase use, and therefore revenue booked, for Title I.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	1,763,091.12	1,798,914.12	2.0%	No
1st Subsequent Year (2019-20)	1,375,416.00	1,411,649.00	2.6%	No
2nd Subsequent Year (2020-21)	1,374,491.00	1,349,567.00	-1.8%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	1,737,928.15	1,990,799.37	14.6%	Yes
1st Subsequent Year (2019-20)	1,603,448.00	1,672,986.00	4.3%	No
2nd Subsequent Year (2020-21)	1,598,448.00	1,423,642.00	-10.9%	Yes

Explanation:
(required if Yes)

Year 1: Donations budgeted upon receipt. Addition of Differentiated Assistance. Year 3: SELPA program shift.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	917,414.19	1,035,448.66	12.9%	Yes
1st Subsequent Year (2019-20)	816,850.00	914,210.00	11.9%	Yes
2nd Subsequent Year (2020-21)	818,142.00	932,494.00	14.0%	Yes

Explanation:
(required if Yes)

Shift some LCAP facilities expense from service to materials. Increase maintenance, custodial, and transportation supplies. Year 1, add security cameras. Add Title I expense.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	2,813,999.80	2,914,231.25	3.6%	No
1st Subsequent Year (2019-20)	2,742,403.00	2,785,908.00	1.6%	No
2nd Subsequent Year (2020-21)	2,659,581.00	2,799,396.00	5.3%	Yes

Explanation:
(required if Yes)

Increase LCAP facilities expense from 1st interim.

64

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	4,584,755.84	4,898,106.99	6.8%	Not Met
1st Subsequent Year (2019-20)	4,011,070.00	4,186,742.00	4.4%	Met
2nd Subsequent Year (2020-21)	4,005,145.00	3,883,999.00	-3.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	3,731,413.99	3,949,679.91	5.8%	Not Met
1st Subsequent Year (2019-20)	3,559,253.00	3,700,118.00	4.0%	Met
2nd Subsequent Year (2020-21)	3,477,723.00	3,731,890.00	7.3%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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: Increase use, and therefore revenue booked, for Title I.

Federal Revenue
(linked from 6A
if NOT met)

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

Explanation: Year 1: Donations budgeted upon receipt. Addition of Differentiated Assistance. Year 3: SELPA program shift.

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: Shift some LCAP facilities expense from service to materials. Increase maintenance, custodial, and transportation supplies. Year 1, add security cameras. Add Title I expense.

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

Explanation: Increase LCAP facilities expense from 1st interim.

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

(65)

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	0.02	556,234.93	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		531,390.67	

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)

Lebo

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.0%	15.2%	13.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.0%	5.1%	4.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	(115,080.51)	14,470,012.35	0.8%	Met
1st Subsequent Year (2019-20)	(313,910.48)	14,456,537.48	2.2%	Met
2nd Subsequent Year (2020-21)	(334,371.48)	14,805,403.48	2.3%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

67

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)		4,256,993.32	Met
1st Subsequent Year (2019-20)		3,851,053.83	Met
2nd Subsequent Year (2020-21)		3,386,926.34	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)		4,324,178.00	Met

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

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

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

Explanation:
(required if NOT met)

68

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,405	1,399	1,379
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):

No

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

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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)	20,394,164.15	20,321,519.49	20,443,848.49
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)	20,394,164.15	20,321,519.49	20,443,848.49
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	611,824.92	609,645.58	613,315.45
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	611,824.92	609,645.58	613,315.45

169

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,223,650.00	1,219,291.00	1,226,631.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,836,202.62	1,875,937.13	1,619,225.65
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,059,852.62	3,095,228.13	2,845,856.65
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.00%	15.23%	13.92%
District's Reserve Standard (Section 10B, Line 7):	611,824.92	609,645.58	613,315.45
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)

70

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?

Yes

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

The district continues to closely monitor deficit spending.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(2,084,674.71)	(2,101,142.97)	0.8%	16,468.26	Met
1st Subsequent Year (2019-20)	(2,325,833.00)	(2,116,992.00)	-9.0%	(208,841.00)	Not Met
2nd Subsequent Year (2020-21)	(2,467,334.00)	(2,154,992.00)	-12.7%	(312,342.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	288,785.53	277,256.45	-4.0%	(11,529.08)	Met
1st Subsequent Year (2019-20)	300,000.00	285,574.00	-4.8%	(14,426.00)	Met
2nd Subsequent Year (2020-21)	315,000.00	294,141.00	-6.6%	(20,859.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Lower STRS rate than projected at 1st interim. Implementation of SELPA program shift.

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

Explanation:
(required if NOT met)

72

- 1c. NOT MET - The projected transfers out of 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)

Implementation of CEP may lead to increased participation and revenue.

- 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)

73

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Terms of voter approved debt structure. District General Fund does not pay this liability. All payments are paid through property tax revenue.

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

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

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

No

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

Explanation:
(Required if Yes)

75

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?

- 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
1,815,972.00	1,815,972.00
n/a	n/a
1,815,972.00	1,815,972.00

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2018

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
180,123.00	180,123.00
181,476.00	181,476.00
157,537.00	157,537.00

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

330,000.00	330,000.00
330,000.00	330,000.00
330,000.00	330,000.00

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

330,000.00	330,000.00
330,000.00	330,000.00
330,000.00	330,000.00

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

37	37
37	37
37	37

4. Comments:

76

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim
0.00	0.00
0.00	0.00

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim
203,000.00	203,000.00
203,000.00	203,000.00
203,000.00	203,000.00

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

203,000.00	203,000.00
203,000.00	203,000.00
203,000.00	203,000.00

4. Comments:

The District is self funded for vision and dental insurance. Both plans are managed by TPA's. For dental, the basis for valuation is the estimate provided by the TPA. For vision, the basis for valuation is the district's estimate.

77

S8. Status of Labor Agreements

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

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

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

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

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

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

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	104.5	103.0	103.0	101.0

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:

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

78

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.):

79

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	96.4	97.0	97.0	94.0

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:

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

80

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since 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:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

181

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	16.0	16.0	16.0	16.0

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

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)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

182

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

83

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?

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

84

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**

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

_____ **QUALIFIED CERTIFICATION**

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

_____ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Nikki Agenbroad Telephone: 707-459-5314
Title: Director of Fiscal Services E-mail: nikkia@willitsunified.com

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	

(85)

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

86

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 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)? <ul style="list-style-type: none"> 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)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in self-insurance liabilities? 	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, 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: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) 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	

86

