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

CSEA Comments

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

11. Superintendent Comments

Superintendent Westerburg 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. Westerburg 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 Westerburg 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), Westerburg 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

Aves: 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 Westerburg 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

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. Items for the Next Regular Board Agenda 15. Adjournment 16. 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

*Board Policy Revision: First Read AR 1220, Citizen Advisory Committees

F.

Willits Unified Mendocino County 2018-19 Second Interim General Fund Multiyear Projections Unrestricted Attachment A 86 pgs. 23 65623 0000000 Form MYPI

		Projected Year Totals	% Change	2010.00	%	
Description	Object	(Form 01I)	(Cols. C-A/A)	2019-20 Projection	Change (Cols. E-C/C)	2020-21
	Codes	(A)	(B)	(C)	(D)	Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C current year - Column A - is extracted)	and E;					(3)
A. REVENUES AND OTHER FINANCING SOURCES					8	
I. LCFF/Revenue Limit Sources	8010-8099	15,408,994.00	2 0004	10 000 000 00		
2. Federal Revenues	8100-8299	0.00	2.08% 0.00%	15,728,838.00 0.00	2.33%	16,095,722.00
3. Other State Revenues 4. Other Local Revenues	8300-8599	529,333.00	-48.92%	270,389.00	0.00% -0.18%	0,00 269,910.00
5. Other Financing Sources	8600-8799	517,747.81	-49.71%	260,392.00	0.00%	260,392.00
a. Transfers In	8900-8929		A 40 1400		3	20,00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,101,142.97)	0.00% 0.75%	(2,116,992.00)	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		14,354,931.84	-1.48%	14,142,627.00	1.79%	(2,154,992.00)
B. EXPENDITURES AND OTHER FINANCING USES			1.10/6	14,142,027.00	2.32%	14,471,032.00
1. Certificated Salaries						
a. Base Salaries				N ⁶		
b. Step & Column Adjustment				5,848,733.55		5,937,648.55
c. Cost-of-Living Adjustment				113,915.00		120,000.00
d. Other Adjustments				1000		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,848,733.55		(25,000.00)	1.1.1	(40,000.00)
2. Classified Salaries	1000-1999	3,848,733.33	1.52%	5,937,648.55	1.35%	6,017,648.55
a. Base Salaries				- 1		
b. Step & Column Adjustment	i			2,249,426.93		2,273,318.93
c. Cost-of-Living Adjustment	-			23,892.00		22,733.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2 240 426 02				
3. Employee Benefits	3000-3999	2,249,426.93	1.06%	2,273,318.93	1.00%	2,296,051.93
4. Books and Supplies	4000-4999	3,912,238.17 594,892.97	3.46%	4,047,689.00	3.65%	4,195,592.00
5. Services and Other Operating Expenditures	5000-5999	1,916,262.24	-2.37%	580,780.00	2.00%	592,396.00
6. Capital Outlay	6000-6999	165,760.50	-5.02%	1,820,161.00	2.00%	1,856,564.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	-98.49%	2,500.00	0.00%	2,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(494,558.46)	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	1500 7555	(454,336,40)	-0.69%	(491,134.00)	-8.48%	(449,490.00)
a. Transfers Out	7600-7629	277,256.45	3.00%	285,574.00	2.009/	204 141 00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	294,141.00
O. Other Adjustments (Explain in Section F below)				0.00	0.00%	0.00
1. Total (Sum lines B1 thru B10)		14,470,012.35	-0.09%	14,456,537,48	2.419/	14 995 499 49
NET INCREASE (DECREASE) IN FUND BALANCE			President	21,150,557,46	2.41%	14,805,403,48
Line A6 minus line B11)		(115,080.51)		(313,910.48)		(224.251.40)
FUND BALANCE			100	(515,510.48)		(334,371.48)
. Net Beginning Fund Balance (Form 01I, line F1e)		3,975,375,12		0.000.001.00	100	- 7
. Ending Fund Balance (Sum lines C and D1)	- t	3,860,294.61		3,860,294.61		3,546,384.13
. Components of Ending Fund Balance (Form 01I)	-	3,800,274.01	-	3,546,384.13		3,212,012.65
a. Nonspendable	9710-9719	2 500 00				040-20-30-30-30-3
b. Restricted	9740	2,500.00		2,500.00		2,500.00
c. Committed	3740					
1. Stabilization Arrangements	9750					
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9760	0.00		0.00		0.00
e. Unassigned/Unappropriated	9/80	797,941.99		448,656.00		363,656.00
1. Reserve for Economic Uncertainties	9789	1 222 650 00				
2. Unassigned/Unappropriated	9789	1,223,650.00		1,219,291.00		1,226,631.00
f. Total Components of Ending Fund Balance	7/70	1,836,202.62	Abrilden (III)	1,875,937.13		1,619,225.65
(Line D3f must agree with line D2)	1					
		3,860,294.61	3.725	3,546,384.13		3,212,012.65



Description	Object Codes	Projected Year Totals (Form 01I) (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		1				6
a. Stabilization Arrangements	9750	0.00		0,00		0.00
b. Reserve for Economic Uncertainties	9789	1,223,650.00	445,57565	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.



Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
(Enter projections for subsequent years 1 and 2 in Columns C and E.	THE R. P. LEWIS CO., LANSING, MICH.		(B)	(C)	(D)	(E)
current year - Column A - is extracted)					1	
A. REVENUES AND OTHER FINANCING SOURCES			1			
LCFF/Revenue Limit Sources Federal Revenues	8010-8099	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8100-8299	1,106,393.50	-0.39%	1,102,107.00	0.79%	1,110,790.00
4. Other Local Revenues	8300-8599 8600-8799	1,269,581.12 1,473,051.56	-10.11%	1,141,260.00	-5.40%	1,079,657.00
5. Other Financing Sources	0000-0777	1,473,031.30	-4.10%	1,412,594.00	-17.65%	1,163,250.00
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		1 500 000 00
b. Step & Column Adjustment				28,835.00		1,509,380.08
c. Cost-of-Living Adjustment				20,033.00		30,000.00
d. Other Adjustments	ю.					********
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,480,545.08	1.95%	1 500 200 00		(119,931.00
2. Classified Salaries	1000-1555	1,480,545.08	1.93%	1,509,380.08	-5.96%	1,419,449.08
a. Base Salaries						
b. Step & Column Adjustment				995,620.93		1,006,354.93
c. Cost-of-Living Adjustment				10,734.00		12,000.00
d. Other Adjustments	84					
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000 2000					(65,436.00)
3. Employee Benefits	2000-2999	995,620.93	1.08%	1,006,354.93	-5.31%	952,918.93
4. Books and Supplies	3000-3999	1,579,978.51	3.00%	1,627,344.00	-1.50%	1,602,921.00
5. Services and Other Operating Expenditures	4000-4999 5000-5999	440,555.69	-24.32%	333,430.00	2.00%	340,098.00
6. Capital Outlay	6000-6999	997,969.01	-3.23%	965,747.00	-2.37%	942,832.00
7. Other Outgo (excluding Transfers of Indirect Costs)	0.00	5,000.00	-50.00%	2,500.00	0.00%	2,500.00
8. Other Outgo - Transfers of Indirect Costs	7100-7299, 7400-7499 7300-7399	0,00	0.00%		0.00%	
9. Other Financing Uses	/300=/399	424,482.58	-1.00%	420,226.00	-10.11%	377,726.00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	81 1 D 10 10 10 C 1 C 1	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
0. Other Adjustments (Explain in Section F below)	1000,000	0.00	0.00%	0.00	0.00%	0.00
1. Total (Sum lines B1 thru B10)		5,924,151.80	1.000/	5.051.000.01	and the second second	
C. NET INCREASE (DECREASE) IN FUND BALANCE		3,524,131.60	-1.00%	5,864,982.01	-3.86%	5,638,445.01
(Line A6 minus line B11)		26.017.25				
D. FUND BALANCE		26,017.35		(92,029.01)		(129,756.01)
	1	131				
1. Net Beginning Fund Balance (Form 01I, 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)		5		4.0		1, 1, 10, 10, 10
a. Nonspendable	9710-9719		E ntra			
b. Restricted c. Committed	9740	396,698.71		304,669.70		174,913,69
1. Stabilization Arrangements	9750		4 , 7 %			
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated			77.			
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance				0.00		0.00
(Line D3f must agree with line D2)	13		777			



Description	Object Codes	Projected Year Totals (Form 01I) (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		NAME OF STREET			
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)			5-7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-			

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.



		Projected Year	%			
		Totals	Change	2019-20	% Ch	2022 21
Description	Object	(Form 01I)	(Cols. C-A/A)	Projection	Change (Cols. E-C/C)	2020-21 Projection
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)						12/
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	15,408,994.00	2.000/			
2. Federal Revenues	8100-8299	1,106,393.50	2.08% -0.39%	15,728,838.00	2.33%	16,095,722.00
3. Other State Revenues	8300-8599	1,798,914.12	-21.53%	1,102,107.00 1,411,649.00	0.79%	1,110,790.00
4. Other Local Revenues	8600-8799	1,990,799.37	-15.96%	1,672,986.00	-4.40% -14.90%	1,349,567.00
5. Other Financing Sources				1,072,780.00	-14.5076	1,423,642.00
a. Transfers In b. Other Sources	8900-8929	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8930-8979	0,00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)	8980-8999	0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES		20,305,100.99	-1.92%	19,915,580.00	0.32%	19,979,721.00
Certificated Salaries						
a. Base Salaries					一种种种	
b. Step & Column Adjustment				7,329,278.63	100	7,447,028.63
c. Cost-of-Living Adjustment				142,750.00		150,000.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)				(25,000.00)		(159,931.00
2. Classified Salaries 2. Classified Salaries	1000-1999	7,329,278.63	1.61%	7,447,028.63	-0.13%	7,437,097.63
a. Base Salaries				Ç.		
b. Step & Column Adjustment				3,245,047.86	4.1	3,279,673.86
c. Cost-of-Living Adjustment				34,626.00		34,733.00
d. Other Adjustments				0,00	100	0.00
			F120	0.00		(65,436.00)
e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits	2000-2999	3,245,047.86	1.07%	3,279,673.86	-0.94%	3,248,970.86
4. Books and Supplies	3000-3999	5,492,216.68	3.33%	5,675,033.00	2.18%	5,798,513.00
5. Services and Other Operating Expenditures	4000-4999	1,035,448.66	-11.71%	914,210.00	2.00%	932,494,00
6. Capital Outlay	5000-5999	2,914,231.25	-4.40%	2,785,908.00	0.48%	2,799,396.00
7. Other Outgo (excluding Transfers of Indirect Costs)	6000-6999	170,760.50	-97.07%	5,000.00	0.00%	5,000.00
8. Other Outgo - Transfers of Indirect Costs	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7300-7399	(70,075.88)	1.19%	(70,908.00)	1.21%	(71,764.00)
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
O. Other Adjustments	2			0.00		0.00
1. 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				200		2011/15/010/15
(Line A6 minus line B11) D. FUND BALANCE		(89,063.16)		(405,939.49)		(464,127.49)
						,,,
Net Beginning Fund Balance (Form 01I, line F1e) Ending Fund Balance (Sum lines C and D1)		4,346,056.48		4,256,993.32		3,851,053.83
3. Components of Ending Fund Balance (Form 011)		4,256,993.32	100	3,851,053.83		3,386,926.34
a. Nonspendable	9710-9719					
b. Restricted		2,500.00		2,500.00		2,500.00
c. Committed	9740	396,698.71		304,669.70		174,913.69
1. Stabilization Arrangements	0770			l.		
2. Other Commitments	9750	0.00		0.00		0.00
d. Assigned	9760	0.00		0.00		0.00
e. Unassigned/Unappropriated	9780	797,941.99		448,656.00	Section 4	363,656.00
		l'a			154	
1. Reserve for Economic Uncertainties	9789	1,223,650.00		1,219,291.00		1,226,631,00
2. Unassigned/Unappropriated f. Total Components of Ending Fund Balance	9790	1,836,202.62		1,875,937.13		1,619,225,65
						.,,
(Line D3f must agree with line D2)		4,256,993.32		3,851,053,83		3,386,926.34



		· · · · · ·				
Description	Object Codes	Projected Year Totals (Form 01I) (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		l 1				ģ.
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	9 789	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	****					Part Tariba
1. Special Education Pass-through Exclusions					PARSE SY	
		10 24 Fig. 200				
For districts that serve as the administrative unit (AU) of a					7 1 2 4 4 4	
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						Name of the last o
(Column A: Fund 10, resources 3300-3499 and 6500-6540,		E-				
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					and the first	
Used to determine the reserve standard percentage level on line F3d	5	9 9		1 1 1 1 1		(A) (A) (A) (A)
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; ent	er projections)	1,405.08		1,398.56		1,379.28
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 F1s	a 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						
_		3%		3%		3%
(Refer to Form 01CSI, Criterion 10 for calculation details)						-
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	Activity in the	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	The second secon	



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
A. REVENUES				1-7-		(5)	(E)	<u>(F)</u>
1) LCFF Sources		8010-8099	15,313,692.00	15,416,262.00	8,215,893.27	15,408,994,00	(7,268.00)	. 0.09
2) Federal Revenue		8100-8299	0.00	0.00	112,09	0.00	0.00	0.09
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	83.39
5) TOTAL, REVENUES			16,266,595.00	16,265,850.00	8,544,013.83	16,456,074.81	200,200,61	63,37
B. EXPENDITURES						10,400,014.01		
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	3,905,356,16	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)	
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299				100,700.50	(105,760.50)	New
8) Other Outgo - Transfers of Indirect Costs		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		7300-7399	(482,966.00)	(489,115,44)	0,00	(494,558.46)	5,443.02	-1.1%
			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)						1		
D. OTHER FINANCING SOURCES/USES			2,305,875.00	2,404,909.15	656,089.27	2,263,318.91		91216
		n 62						
Interfund Transfers a) Transfers In		8900-8929				11 6 8	13 Ma	
b) Transfers Out		a .	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	289,647.00	288,785.53	0.00	277,256.45	11,529.08	4.0%
a) Sources		8930-8979	0.00	0.00	0,00	0.00	0.55	
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)	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US			(2,334,887.00)	(2,373,460,24)	(12,915.96)	(2,101,142.97)	(16,468.26)	0.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	.,		(2010.120.2)					
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%
		9793	0,00	0.00		0.00	0.00	0.0%
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)		3733	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	e eksénéré:	
b) Restricted		9740	0.00	0,00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	1,067,162.00	771,166.27		797,941.99		
e) Unassigned/Unappropriated			201		White			
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		



		Revenues,	Expenditures, and C	hanges in Fund Balan	ce			Form
Description Re	source 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)
LCFF SOURCES						(0)	(5)	(F)
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	40 707 74	44		
Timber Yield Tax		8022	38,521.00	38,521.00	19,787,71 47,718.17	44,720.00 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						0.00	0.00	0.0
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	640.000.00		
Community Redevelopment Funds		•-	3.0,000.00	010,000.00	0.00	619,090.00	0.00	20.0
(SB 617/699/1992)		8047	376,378.00	376,378.00	0.00	376,378.00	0.00	0.09
Penalties and Interest from Delinquent Taxes		0040						
Miscellaneous Funds (EC 41604)		8048	0.00	0.00	0.00	0.00	00.0	0.09
Royalties and Bonuses		8081	0.00	0.00	0.00	0,00	0,00	0.09
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0,00	0.09
Less: Non-LCFF			8018	8	ē	4 4	V 1771	0.07
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.09
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			0				1	
Unrestricted LCFF							ν.	
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	0004						
Transfers to Charter Schools in Lieu of Property Ta		8091 8096	(946,445,00)	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	AGS	8097	0.00	(946,445.00)	(516,331.00)	(913,196.00)	33,249.00	-3.5%
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	0.00 8,215,893.27	0.00	0.00	0.0%
FEDERAL REVENUE				10,410,202.00	0,213,893.27	15,408,994.00	(7,268.00)	0.0%
Maintenance and Operations		2440				}		
Special Education Entitlement		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8181	0,00	0.00	0.00	0.00		
Child Nutrition Programs		8182 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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA .		8281	0.00	0,00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0,00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290			0.00	0.00		
Title I, Part D, Local Delinquent		5250						
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			A superior solution					
Program	4201	8290						
Title III, Part A, English Leamer Program	4203	8290						
Public Charter Schools Grant								
Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4128, 4127, 5510, 5630	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					State 1	
All Other State Apportionments - Current Yea	ar All Other	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%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
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 Mate	rials	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 Source	s	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%



Description Resourc	Object e Codes Codes	Original Budget	Board Approved Operating Budget		Projected Year Totals	Difference (Col B & D)	% Dif
OTHER LOCAL REVENUE	e codes codes	(A)	(B)	(C)	(D)	(E)	(F)
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll Unsecured Roll	8615	0.00	0.00	0.00	0.00		
Prior Years' Taxes	8616	0.00	0.00	0.00	0.00		
Supplemental Taxes	8617	0,00	0,00	0.00	0.00		
Non-Ad Valorem Taxes	8618	0.00	0.00	,, 0.00	. 0.00	×	
Parcel Taxes	8621	0.00	0.00	0.00			
Other	8622	0.00	0.00	0,00	0.00	0.00	
Community Redevelopment Funds				0,00	0.00	0.00	0.0
Not Subject to LCFF Deduction	8625	0.00	0,00	0,00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes							
Sales	8629	0.00	0.00	0.00	0.00		415
Sale of Equipment/Supplies	8631	0.00	0.00				
Sale of Publications	8632	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales	8634	0.00	75	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	0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	23,305.95	37,000.00	12,000.00	48.09
Fees and Contracts	600.8		0.00	0,00	0.00	0,00	0.09
Adult Education Fees	8671	0.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students	8672	0.00	0.00	0.00	0,00	0.00	0.09
Transportation Fees From Individuals	8675	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							0.07
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	170,657.81	162,157.81	1907.7%
<u>Fuition</u>	8710	0.00	0.00	0.00	0.00	0.00	0.0%
JI Other Transfers In	8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
ransfers Of Apportionments Special Education SELPA Transfers							
From Districts or Charter Schools 6500	8791						igwt.
From County Offices 6500							
From JPAs 6500							
ROC/P Transfers							
From Districts or Charter Schools 6360	8791						
From County Offices 6360	8792						
From JPAs 6360	8793						
Other Transfers of Apportionments					Nilling Commencer		
From Districts or Charter Schools All Other	er 8791	0.00	0.00	0.00	0,00	0.00	0.00
From County Offices All Other	er 8792	0.00	0.00	0.00	0.00		0.0%
From JPAs All Other	er 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%
OTAL, OTHER LOCAL REVENUE		209,450.00	282,479.00	33,639.49	517,747.81	0.00	0.0%
FAL DEVENUES	8			55,000,75	317,747.01	235,268.81	83.3%
TAL, REVENUES		16,266,595.00	16,265,850.00	8,544,013,83	16,456,074,81	190,224.81	1.2%



Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	412,006.98	(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	3,791.67	4,597.57	3,814.00	(22.33)	-0.69
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)	-0.29
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	0.09
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)	Nev
Food	4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		518,989.00	533,988.79	329,824.92	594,892.97	(60,904.18)	-11.49
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0,00	0.00	0.00	0.09
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)	-9.49
Insurance	5400-5450	140,000.00	140,000.00	149,910.00	149,910.00	(9,910.00)	-7.19
Operations and Housekeeping Services	5500	614,650.00	614,650.00	329,537.08	619,650.00	(5,000.00)	-0.89
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	0.0%
Transfers of Direct Costs - Interfund	5750	0.00				(238.84)	Nev
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%



4	esource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
CAPITAL OUTLAY					(6)	(D)	(E)	(F)
Land		6100	0.00					
Land Improvements		6170	0,00		0,00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00		0.00	0.00	0.00	0.09
Books and Media for New School Libraries		6200	0.00	0.00	0.00	0,00	0.00	0.0
or Major Expansion of School Libraries		6300	0.00	0.00				
Equipment		6400	0.00	5.55	0.00	0.00	0.00	0.0
Equipment Replacement		6500	0.00		0.00	165,760.50	(165,760.50)	Ne ⁻
TOTAL, CAPITAL OUTLAY			0.00	5.00	0.00	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.00	165,760.50	(165,760.50)	Ne
Tultion			200	enfection of the t	_			
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00			
State Special Schools		7130	0,00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments			0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0,00	0.00	
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					0.00	0.00	0.00	0.0%
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 Apportionm To Districts or Charter Schools								0.0%
To County Offices	6500	7221						
To JPAs	6500	7222						
ROC/P Transfers of Apportionments	6500	7223						
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	A GO		Spalling Committee	3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
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		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00		0.00			
Other Debt Service - Principal		7439	0,00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER OUTGO (excluding Transfers of Indi	rect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
HER OUTGO - TRANSFERS OF INDIRECT COST			5.50	0.00	0.00	0.00	0.00	0.0%
ransfers of Indirect Costs		7310	(440,000,00)					- 1
ransfers of Indirect Costs - Interfund		7350	(412,868.00)	(421,696.88)	0.00	(424,482.58)	2,785.70	-0.7%
OTAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS	/330	(70,098.00)	(67,418.56)	0.00	(70,075.88)	2,657.32	-3.9%
10 TO ENO OF INDIRECT	0.00019		(482,966.00)	(489,115.44)	0.00	(494,558.46)	5,443.02	-1.1%
TAL, EXPENDITURES			13,960,720.00	13,860,940.85	7,887,924.56	14,192,755.90		7



		Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
2001.1011	source Codes	Codes	(A)	(0)		10/	,-,-	
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			0.00	0.00	0.00	0,00	0.00	0.0%
Redemption Fund		8914 8919	0.00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers In		6919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00			
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				1				
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	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from				,	0.00	0.00	0.00	0.0%
Lapsed/Reorganized LEAs		7651	0.00				0.00	
All Other Financing Uses		7699	0.00				0.00	
(d) TOTAL, USES			0.00	0.00	0.00	5.00	0.00	1.57
CONTRIBUTIONS							//a	
Contributions from Unrestricted Revenues		8980	(2,045,240.0					
Contributions from Restricted Revenues		8990	0,0					T
(e) TOTAL, CONTRIBUTIONS			(2,045,240.0	(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)			(2,334,887.0	0) (2,373,460.24	4) (12,915.96	(2,378,399.42)	(4,939.18	0.29



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Description		Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
A. REVENUES					(0)	(D)	(E)	(F)
1) LCFF Sources	801	10-8099	0,00					
2) Federal Revenue	810	00-8299		0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		00-8599	1,045,724.00	1,083,736,57	596,640.04	1,106,393.50	22,656,93	2.19
4) Other Local Revenue			1,072,547.00	1,195,982.12	440,852.79	1,269,581.12	73,599,00	6.29
5) TOTAL, REVENUES	860	00-8799	1,379,190.00	1,455,449.15	478,565.75	1,473,051.56	17,602.41	1.29
B. EXPENDITURES			3,497,461.00	3,735,167.84	1,516,058.58	3,849,026.18		
1) Certificated Salaries	400		a.					
2) Classified Salaries		0-1999	1,532,287.00	1,511,418.37	822,422.55	1,480,545.08	30,873.29	2.0%
3) Employee Benefits		0-2999	960,860.00	988,949.78	538,548,95	995,620.93	(6,671.15)	-0.7%
	300	0-3999	1,563,842.00	1,587,031.17	572,630.79	1,579,978.51	7,052.66	0.4%
4) Books and Supplies	400	0-4999	268,223.00	383,425,40	252,035.14	440,555,69	(57,130,29)	-14.9%
5) Services and Other Operating Expenditures	500	0-5999	900,496.00	966,645.80	276,750.74	997,969.01	(31,323,21)	
6) Capital Outlay	600	0-6999	5,000.00	5,000.00	0.00	5,000.00		-3.2%
Other Outgo (excluding Transfers of Indirect Costs)	710	0-7299	(rel):			5,000,00	0.00	0.0%
*	740	0-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300	0-7399	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	(2,705.70)	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						5,524,131.00		
FINANCING SOURCES AND USES (A5 - B9)			(2,146,115.00)	(2,128,999.56)	(946,329.59)	(2,075,125.62)		
ON OTHER FINANCING SOURCES/USES		8	İ				1	ye. Strang and the
1) Interfund Transfers								
a) Transfers In	8900	-8929	0.00	0.00	0.00	0.00		
b) Transfers Out	7600	-7629	0.00	0.00	0.00		0.00	0.0%
2) Other Sources/Uses		Γ		0.00	0.00	0.00	0.00	0.0%
a) Sources	8930	-8979	0.00	0.00	0.00	0,00	0.00	
b) Uses	7630	-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		-8999	2,045,240,00	2,084.674.71	12,915,96		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	S	Γ	2,045,240,00	2,084,674,71	12,915.96	2,101,142.97 2,101,142.97	16,468.26	0,8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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								
Beginning Fund Balance As of July 1 - Unaudited		9791	370,681.36	370,681.36		370,681,36	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
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	0.09
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		396,698.71		
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	Mark I	
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 d) Assigned		9760	0.00	0.00		0.00		
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		



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Description Resource Cod	Object es Codes	Original Budget (A)	Board Approved Operating Budget (B)		Projected Year Totals	Difference (Col B & D)	% (E
LCFF SOURCES				(C)	(D)	(E)	<u> </u>
Principal Apportionment							
State Aid - Current Year	8011	0,00	g 60				
Education Protection Account State Aid - Current Year	8012	0.00	0.00	0,00	0,00		
State Aid - Prior Years	8019	0.00	0,00	0.00	0.00		
Tax Relief Subventions	33.0		0,00	0.00	0.00		
Homeowners' Exemptions	8021	0.00	0.00	0.00			
Timber Yield Tax	8022	0.00	0.00	0.00	0.00*		
Other Subventions/In-Lieu Taxes	8029	0.00		0.00	0.00		
County & District Taxes			0.00	0,00	0,00%		
Secured Roll Taxes	8041	0.00	0.00	0.00			
Unsecured Roll Taxes	8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043	0.00	0.00		0.00		
Supplemental Taxes	8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)				0.00	0.00		
•	8045	0.00	0.00	0.00	0,00		
Community Redevelopment Funds (SB 617/699/1992)					0.00		
Penalties and Interest from	8047	0.00	0.00	0.00	0.00		
Delinquent Taxes	8048						
fiscellaneous Funds (EC 41604)	0040	0,00	0.00	0.00	0.00		
Royalties and Bonuses	8081	0,00	8.00				
Other In-Lieu Taxes	8082	0,00	0.00	0.00	0.00		
Less: Non-LCFF			0.00	0,00	0.00		
(50%) Adjustment	8089	0.00	0,00	0.00			
ubtotal, LCFF Sources					0.00		
CFF Transfers		0.00	0.00	0.00	0.00		
Unrestricted LCFF Transfers - Current Year 0000							
U Other LCFF	8091						
Fransfers - Current Year All Other	8091	0.00					AL 100700
ransfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.
roperty Taxes Transfers	8097	0.00	0.00	0.00	0.00		
CFF/Revenue Limit Transfers - Prior Years		0.00	0.00	0.00	0.00	0.00	0.
TAL, LCFF SOURCES	8099	0.00	0.00	0.00	0.00	0.00	0.0
ERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0
						5.00	0,0
intenance and Operations	8110	0.00	0.00	0.00			
cial Education Entitlement	8181	323,950,00		0.00	0.00	0.00	0.0
cial Education Discretionary Grants	8182	72,209.00	323,950,00	161,975.00	323,950.00	0.00	0.0
d Nutrition Programs	8220		72,209.00	20,633.00	72,209,00	0.00	0.0
ated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0
est Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0
d Control Funds	8270	0.00	0,00	0.00	0.00		
life Reserve Funds		0.00	0.00	0.00	0.00		
A	8280	0,00	0.00	0.00	0.00		
agency Contracts Between LEAs	8281	0.00	0.00	0.00	0.00	0.00	0.09
	8285	5,000.00	5,000.00	523.54	5,000.00		253100
-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.09
I, Part A, Basic 3010	8290	470,642.00	452,182.77			0.00	0.0%
l, Part D, Local Delinquent			102,102.11	288,080.00	474,839.70	22,656,93	5.0%
	. 1	1	1	1	1	- 1	
rams 3025 I, Part A, Educator Quality 4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%



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Description	Resource Codes	Object Codes	Original Budget	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				_/	(0)	(6)	(=)	(F)
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	00.050.40		
Public Charter Schools Grant			22,704.00	22,000.12	3,754.00	22,956.12	0.00	0.09
Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.09
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3081, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4128, 4127, 5510, 5630	8290	30,164.00	62,717.54	24 222 00			
Career and Technical Education	3500-3599	8290	14,958.00		24,223.00	62,717.54	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,000.00	14,958,00	0.00	14,958,00	0.00	0.0%
TOTAL, FEDERAL REVENUE	All Other	0230	1,045,724.00	61,589,50 1,083,736,57	61,589.50	61,589.50	0.00	0.0%
OTHER STATE REVENUE			1,040,724.00	1,060,730,57	596,640.04	1,106,393.50	22,656.93	2.1%
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	
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	7.00	4
Lottery - Unrestricted and Instructional Materia	l	8560	67,308,00	80,136,00	38,110.07	75,260.00	(4,876.00)	-6.1%
Tax Relief Subventions Restricted Levies - Other					33,110.31	75,250,00	(4,870.00)	-0.176
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	
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	
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		0.0%
TOTAL, OTHER STATE REVENUE			1,072,547.00	1,195,982.12	440,852.79	1,269,581.12	78,475.00 73,599.00	11.7% 6.2%



Description	Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Dii (E/B
OTHER LOCAL REVENUE		30000	(A)	(B)	(C)	(D)	(E)	(F)
Other Local Revenue								
County and District Taxes								
Other Restricted Levies				II.				
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8618	0,00	0.00	0.00	0.00	0,00	0.
Non-Ad Valorem Taxes Parcel Taxes		8621						
Other		8622	0.00	0.00	0.00	0.00	0,00	0.
Community Redevelopment Funds		0022	0.00	0.00	0.00	0.00	0.00	0.
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00			
Penalties and Interest from Delinquent Non-	LCFF			0.00	0.00	0.00	0.00	0.
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.
Sales Sale of Equipment/Supplies				j			0.00	
Sale of Publications		8631	0.00	- 0.00	0.00	0.00	0.00	0.
Food Service Sales		8632	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8634	0.00	0.00	0.00	0.00	0,00	0.
Leases and Rentals		8639	0.00	0.00	0.00	0.00	0.00	0.
Interest		8650	0.00	1,432.00	2,980.00	2,980.00	1,548.00	108.
Net Increase (Decrease) in the Fair Value of I		8660	0.00	0.00	0.00	0.00	0.00	0.
Fees and Contracts	nvestments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Adult Education Fees		8671	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		
Interagency Services		8677	1,000.00	0.00	0.00	0.00	0.00	0.0
Mitigation/Developer Fees		8681	0,00	55,041.73	0.00	55,041.73	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		5505		0.00	0.00	0.00	0.00	0.0
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0
uition		8710	68,887.00	106,655.22	54,453.75	131,509.63	24,854.41	23.3
Il Other Transfers In		8781-8783	269,411.00	269,411.00	0.00	260,611.00	(8,800.00)	-3.39
ransfers Of Apportionments		0/01-0/03	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers					1			
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6500	8792	1,039,892.00	1,022,909.20	421,132.00	1,022,909.20	0.00	0.09
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers From Districts or Charter Schools	6360	076					0.00	0.09
From County Offices		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8791	0.00	0.00				-
From County Offices	All Other	8792		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%
OTAL, OTHER LOCAL REVENUE		0199	0.00	0.00	0.00	0,00	0,00	0.0%
- m · m · m · W b			1,379,190.00	1,455,449.15	478,565.75	1,473,051.56	17,602.41	1.2%
			1	1	i	1	1	



	Revenue, E	expenditures, and Ch	anges in Fund Balanc	·e			
Description Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES						•	
Certificated Teachers' Salaries	1100	4 227 642 00	4 222 042 40	077 400 00	4 000 404 00	500.00	0.004
Certificated Pupil Support Salaries	1200	1,227,612.00 185,550.00	1,232,943.48	677,423,30	1,232,434.26	509,22	0.0%
Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries	1300	119,125.00	159,351.81	74,629.12	128,987.74	30,364.07	19.1%
Other Certificated Salaries	1900	0.00	119,123,08	70,370.13	119,123.08	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	1900	1,532,287.00	1,511,418.37	0.00 822,422.55	0.00	0.00 30,873.29	0.0% 2.0%
CLASSIFIED SALARIES		1,552,267.00	1,511,416.37	822,422.55	1,480,545.08	30,873.29	2.0%
OLASSI ILD SALANILS							
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							
			1				
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	80,866.75	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%



Description R	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
CAPITAL OUTLAY						(0)	(E)	(F)
Land		6100	0,00	0.00	0.00	0.00		
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				5,55	0.00	0.00	0,00	0,0
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 State Special Schools		7110	0.00	0.00	0.00	0.00	0.00	0.0
·		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				
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			0.00	0.00	0.00	0.00	0,00	0,0
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportion	ments	15	21 10		11	0.00	0.00	0.09
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
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						
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	, 0	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		7233	0.00	0.00	0,00	0.00	0,00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER OUTGO (excluding Transfers of Ind			0.00	0.00	0.00	0.00	0.00	0.0%
THER OUTGO - TRANSFERS OF INDIRECT COST	TS						0.00	0.070
ransfers of Indirect Costs		7310	412,868.00	421,696,88	0.00	424 450 50		ļ
ransfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	424,482.58	(2,785.70)	-0.7%
OTAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS		412,868.00	421,696.88	0.00	0.00	(3.785.70)	0.0%
ITAL EVDENDITUDES				,500.00	0.00	424,482.58	(2,785.70)	-0.7%
TAL, EXPENDITURES			5,643,576.00	5,864,167.40	2,462,388.17	5,924,151.80	(59,984.40)	-1.0%



Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS				\=/	3.7			
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
Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.070
To Child Davidsonant Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Child Development Fund To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/		1012	0.00	0.00	0.00	0.00	0.00	0.070
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		761 6	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	1.3.1	
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	- F		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	i		2045.040.55	0.004.074.71	48.848.55	0.464.445.5	46 455 5	
(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%



Description		Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
A. REVENUES						(D)	(E)	(F)
1) LCFF Sources	80	10-8099	15,313,692.00	15,416,262,00	8,215,893,27	45 400 004 00		
2) Federal Revenue	810	00-8299	1,045,724.00	1,083,736,57		15,408,994.00	(7,268.00)	0.09
3) Other State Revenue	830	00-8599	1,816,000.00	1,763,091,12	596,752.13	1,106,393.50	22,656.93	2.19
4) Other Local Revenue	860	00-8799	1,588,640.00		735,221.77	1,798,914.12	35,823.00	2.09
5) TOTAL, REVENUES		0,00		1,737,928.15	512,205.24	1,990,799.37	252,871.22	14.69
3. EXPENDITURES			19,764,056.00	20,001,017.84	10,060,072.41	20,305,100.99		
1) Certificated Salaries	100	0-1999	7,489,159.00	7 212 004 40				
2) Classified Salaries		0-2999	3,270,027.00	7,313,091.13	3,965,450.06	7,329,278.63	(16,187.50)	-0.29
3) Employee Benefits		0-3999		3,250,634.36	1,800,800.84	3,245,047.86	5,586.50	0.29
4) Books and Supplies		0-4999	5,525,361.00	5,492,387.33	2,750,438.22	5,492,216.68	170.65	0.09
5) Services and Other Operating Expenditures		Ī	787,212.00	917,414.19	581,860,06	1,035,448.66	(118,034,47)	-12.99
6) Capital Outlay		0-5999	2,597,635.00	2,813,999.80	1,251,763.55	2,914,231.25	(100,231.45)	3.69
7) Other Outgo (excluding Transfers of Indirect		0-6999	5,000.00	5,000.00	0.00	170,760.50	(165,760.50)	-3315.29
Costs)		0-7299 0-7499						
8) Other Outgo - Transfers of Indirect Costs		0-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	730	0-7399	(70,098.00)	(67,418.56)	0.00	(70,075,88)	2,657.32	-3.9%
EXCESS (DEFICIENCY) OF REVENUES			19,604,296.00	19,725,108.25	10,350,312.73	20,116,907.70		
OVER EXPENDITURES BEFORE OTHER								
FINANCING SOURCES AND USES (A5 - B9)			159,760.00	275,909.59	(290,240,32)	188,193,29		
OUTHER FINANCING SOURCES/USES								Tomos Harris Company
1) Interfund Transfers			0.	ì	1		w)	
a) Transfers In	8900	0-8929	0.00	0.00	0.00	0.00		
b) Transfers Out	7600	0-7629	289,647.00	288,785,53	0.00	0.00	0.00	0.0%
2) Other Sources/Uses			,	250,700.55	0.00	277,256.45	11,529.08	4.0%
a) Sources	8930	-8979	0.00	0.00	0,00	0.00	0.00	0.00
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	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	s		(289,647.00)	(288,785,53)	0.00	(277,256.45)	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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								
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		0744	0.500.00	0.500.00		0.500.00		
Revolving Cash		9711	2,500.00	2,500.00		2,500.00	n	
Stores		9712	0,00	0.00		0.00	Net 32 A	arcalin)
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 d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	1,067,162.00	771,166.27		797,941.99		
e) Unassigned/Unappropriated						8		
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	2,065,219.76		1,836,202.62		



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

Description Reso	urce Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
LCFF SOURCES					(6)	(U)	(E)	(F)
Principal Apportionment								
State Aid - Current Year		8011	9,056,180.00	9,009,098.00	4,948,893,00	8,925,232,00	(93 986 nov	
Education Protection Account State Aid - Current Year	ır	8012	1,829,601.00	1,979,253.00	1,097,468.00	1,979,253.00	(83,866,00)	0.
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.
Tax Relief Subventions					0.00	0.00	0.00	0.
Homeowners' Exemptions		8021	44,720.00	44,720.00	19,787.71	44,720.00	0.00	0.
Timber Yield Tax		8022	38,521.00	38,521.00	47,718.17	38,521.00	0.00	0.
Other Subventions/In-Lieu Taxes		8029	0,00	0.00	0.00	0.00	0.00	0.
County & District Taxes Secured Roll Taxes		8041	4 000 5 45 05					
Unsecured Roll Taxes		8042	4,090,545.00	4,090,545.00	2,364,601.79	4,133,894.00	43,349.00	1.
Prior Years' Taxes		8043	134,880.00	134,880.00	141,627.68	134,880.00	0.00	0.
Supplemental Taxes		8044	(5,177.00)	(5,177.00)	4,722.96	(5,177.00)	0.00	0.
Education Revenue Augmentation		0044	75,399.00	75,399.00	107,404.96	75,399.00	0.00	0.
Fund (ERAF)		8045	619,090.00	619,090.00	0.00	640,000,00		
Community Redevelopment Funds				010,000.00	0.00	619,090.00	0.00	0.
(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								- 0.
discellaneous Funds (EC 41604)		8048	0.00	0.00	0.00	0.00	0.00	0.
Royalties and Bonuses		8081	0.00	0.00				
Other In-Lieu Taxes	2	8082	0.00	0.00	0.00	0.00	0.00	0,0
Less: Non-LCFF			0.00	0.00	0.00	0.00	0.00	0.0
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0,00	
Subtotal, LCFF Sources			18 280 407 00				0,00	0,0
			16,260,137.00	16,362,707.00	8,732,224.27	16,322,190.00	(40,517.00)	-0.2
CFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	3					
All Other LCFF	,000	0091	0.00	0.00	0.00	0.00	0.00	0.0
Transfers - Current Year All	Other	8091	0.00	0.00	0.00	2.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	(946,445.00)	(946,445.00)	(516,331.00)	(913,196.00)	0,00	0.0
Property Taxes Transfers	;	8097	0.00	0.00	0.00	0.00	33,249.00	-3.5
CFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, LCFF SOURCES			15,313,692.00	15,416,262.00	8,215,893.27	15,408,994.00	0.00	0.0
DERAL REVENUE					0,210,030.27	15,406,994.00	(7,268.00)	0.09
aintenance and Operations	_							
pecial Education Entitlement		8110	0.00	0.00	0.00	0.00	0.00	0.09
pecial Education Discretionary Grants		3181	323,950.00	323,950.00	161,975.00	323,950,00	0.00	0.09
old Nutrition Programs		3182	72,209.00	72,209.00	20,633,00	72,209.00	0.00	0.09
nated Food Commodities		3220	0.00	0.00	0,00	0.00	0.00	0.0%
rest Reserve Funds		3221	0.00	0.00	0.00	0.00	0.00	0.09
	8	3260	0.00	0.00	0.00	0.00	0.00	0.09
od Control Funds	8	1270	0.00	0.00	0.00	0.00	0.00	0.0%
Idlife Reserve Funds	8	280	0.00	0.00	0,00	0.00	0.00	0.0%
MA	8	281	0.00	0.00	0.00	0.00	0,00	0.0%
eragency Contracts Between LEAs	8	285	5,000.00	5,000.00	523.54	5,000.00	0.00	0.0%
ss-Through Revenues from Federal Sources	8.	287	0.00	0.00	0.00	0.00	0.00	0.0%
	10 8	290	470,642.00	452,182.77	288,080.00	474,839.70	22,656.93	
e I, Part D, Local Delinquent						17 -1309.10	22,000,93	5.0%
- 11 - 14 - 14 - 14 - 14		290	0.00	0.00	0.00	0.00	0.00	0.0%
e II, Part A, Educator Quality 40	35 82	290	63,427.00	67,260.38	35,184.00	67,260.38	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Kesouice codes	00003	(A)	(2)		1-7		
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						2.50	0.00	0.0%
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,	0000	20.464.00	62 747 54	24 222 00	62,717.54	0,00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	30,164.00		24,223.00		0,00	
Career and Technical Education	3500-3599	8290	14,958.00		0,00	14,958,00		0.0%
All Other Federal Revenue	All Other	8290	40,000.00		61,701.59	61,589,50	0.00	
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				10				
Other State Apportionments								
ROC/P Entitlement				0.00	0.00	0.00	0,00	0.09
Prior Years	6360	8319	0.00	0.00	0.00	0,00	0.00	0.07
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	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0,00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	538,725.00	338,797.00	186,229.00	314,913.00	(23,884.00)	-7.09
Lottery - Unrestricted and Instructional Materia	ı	8560	272,036.00	308,448.00	146,250.05	289,680.00	(18,768.00)	-6.19
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	393,777.00	393,775.20	255,953.87	393,775.20	0.00	0.09
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.09
Career Technical Education Incentive Grant	6297	8590	0.00	48,881.07	0.00	48,881.07	0.00	0.09
Program Program	6387 6650, 6690, 6695	8590	0.00				0.00	
Drug/Alcohol/Tobacco Funds	6230	8590	0.00				0.00	
California Clean Energy Jobs Act		8590	0.00				0,00	0.09
Specialized Secondary	7370		0.00				0.00	
American Indian Early Childhood Education	7210	8590					0.00	
Quality Education Investment Act	7400	8590	0.00					
All Other State Revenue TOTAL, OTHER STATE REVENUE	All Other	8590	1,816,000.00				78,475.00 35,823.00	2.09



Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE				(B)	(C)	(D)	(E)	(F)
Other Local Revenue								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.
Parcel Taxes		8621	0.00	0.00	0.00	253		
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds			3,00	0.00	0.00	0.00	0.00	0,6
Not Subject to LCFF Deduction		8625	0.00	0,00	0.00	0.00	0.00	0.0
Penalties and Interest from Delinquent No Taxes	on-LCFF				22		0.00	
Sales		8629	0,00	0.00	0.00	0.00	0.00	0.0
Sale of Equipment/Supplies		8631	0.00	2.00				
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	00,0	0.00	0.00	0.00	0,
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.6
Leases and Rentals		8650	0.00	1,432.00	0.00	0.00	0.00	0.0
Interest		8660	25,000.00	25,000.00	2,980.00	2,980.00	1,548.00	108.1
Net Increase (Decrease) in the Fair Value of	of investments	8662	0.00	25,000.00	23,305.95	37,000.00	12,000.00	48.0
Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.0
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			*				0.00	0.0
Plus: Misc Funds Non-LCFF (50%) Adjusti		8691	0.00	0,00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Soun	ces	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
Fransfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	2.50			
From County Offices	6500	8792	1,039,892.00	1,022,909.20	0.00	0.00	0.00	0.09
From JPAs	6500	8793	0.00		421,132.00	1,022,909.20	0.00	0.09
ROC/P Transfers			0.00	0.00	0.00	0.00	0.00	0.09
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00
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	
Other Transfers of Apportionments	4	_					5.00	0.0%
From County Offices	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%
OTAL, OTHER LOCAL REVENUE			1,588,640.00	1,737,928.15	512,205.24	1,990,799.37	252,871.22	14.6%
TAL, REVENUES								



			Board Approved	1	Projected Year	Difference	% Diff
Description Resource Codes _	Object Codes	Original Budget (A)	Operating Budget . (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
CERTIFICATED SALARIES			-	2.			
		-					
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		217,838.17	370,579.72	0.00	0.0%
Clerical, Technical and Office Salaries	2400	661,654.00		385,465.80	652,831.51	(1,512.47)	-0.2%
Other Classified Salaries	2900	108,483.00			107,091,23	(373.35)	-0.3%
TOTAL, CLASSIFIED SALARIES	_,	3,270,027.00		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			39,992,22	(4,824,65)	-13.7%
Materials and Supplies	4300	674,304,00			806,769.93	(83,269.97)	-11.5%
Noncapitalized Equipment	4400	11,000,00			83,296.06	(36,857,40)	-79.4%
Food	4700	0.00			0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	.,	787,212.00			1,035,448.66	(118,034.47)	-12.9%
SERVICES AND OTHER OPERATING EXPENDITURES						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Subagreements for Services	5100	0.00			0.00	0.00	0.0%
Travel and Conferences	5200	93,568.00			142,201.09	(4,084.34)	-3.0%
Dues and Memberships	5300	15,944,00			19;327.56	(1,632.56)	-9.2%
Insurance	5400-5450	140,000,00			149,910,00	(9,910.00)	-7.1%
Operations and Housekeeping Services	5500	614,650.00			619,650.00	(5,000.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	234,235.00			413,643.71	(179,409.49)	-76.6%
Transfers of Direct Costs	5710	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			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%



Description Res	source Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Dif (E/B)
CAPITAL OUTLAY			107	(B)	(C)	(D)	(E)	(F)
Land		6100	0.00	0.00				
Land Improvements		6170		0,00	0.00	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.
Books and Media for New School Libraries		0200	0.00	0.00	0.00	0.00	0.00	0
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	
Equipment		6400	5,000.00	5,000.00	0.00	170,760.50	0.00	0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	(165,760.50)	
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	170,760.50	0.00	0
THER OUTGO (excluding Transfers of Indirect Co	osts)	n			0,00	170,760,50	(165,760.50)	-3315
Tuition					*		i	
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools							5.00	343
Payments to County Offices		7141	0.00	0,00	0.00	0.00	0,00	0.
Payments to JPAs		7142	0.00	0.00	0,00	0.00	0.00	0.
Transfers of Pass-Through Revenues		7143	0.00	0.00	0.00	0.00	0,00	0.
To Districts or Charter Schools		7211	0.00	0.00	2.00			
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.
To JPAs		7213	0.00	0.00	0,00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportionment	nts	=	3	0.00	0.00	0.00	0.00	0.0
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				T			
To County Offices		7221	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360 6360	7222	0.00	0,00	0.00	0.00	0.00	0.0
Office Transferr of A		7223	0.00	0.00	0.00	0.00	0,00	0.0
All Other Transfers	VI Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service		7299	0.00	0.00	0,00	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.00			
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.09
OTAL, OTHER OUTGO (excluding Transfers of Indire	ect Costs)		0.00	0.00	0.00	0.00	0.00	0.09
HER OUTGO - TRANSFERS OF INDIRECT COSTS				V.00	0.00	0.00	0,00	0.09
ransfers of Indirect Costs		7046						
ransfers of Indirect Costs - Interfund		7310	0.00	0.00	0.00	0,00		
OTAL, OTHER OUTGO - TRANSFERS OF INDIRECT		7350	(70,098.00)	(67,418.56)	0.00	(70,075.88)	2,657.32	-3.9%
- TRANSFERS OF INDIREC	COSTS		(70,098.00)	(67,418.56)	0.00	(70,075.88)	2,657.32	-3.9%
FAL, EXPENDITURES			19,604,296.00	19,725,108.25	10,350,312.73	20,116,907,70	(391,799.45)	-2.0%



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

	B	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	<u>(F)</u>
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0,00	0.00	0.00	0,00	0.09
From: Bond Interest and					0.00		0.00	0.00
Redemption Fund		8914	0,00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0,00	0.00	0.07
INTERFUND TRANSFERS OUT								ı
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.09
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	0.00 277,256,45	11,529.08	4.0
(b) TOTAL, INTERFUND TRANSFERS OUT			289,647.00	288,785.53	0.00	211,230.43	11,023,00	7.0
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					e ₀			
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	0.0
Proceeds from Lease Revenue Bonds		8973	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	
All Other Financing Uses		7699	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/USE (a - b + c - d + e)	es .		(289,647.00	(288,785.53	0.00	(277,256.45)	(11,529.08)	-4.0



Willits Unified Mendocino County

Second Interim General Fund Exhibit: Restricted Balance Detail

23 65623 0000000 Form 01I

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



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

23 65623 0000000 Form 11I

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		1254
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 (AS - B9)			0.00	1,950.51	(280.37)			
D. OTHER FINANCING SOURCES/USES	0 9	-01 -01	0.00	1,500.01	(280.37)	(3,440.90)		the wholl to make to
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%
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	y. 0.00	0.00		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



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

Description E. NET INCREASE (DECREASE) IN FUND	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)
BALANCE (C + D4)								
F. FUND BALANCE, RESERVES			0.00	1,950,51	(280,37)	(3,446.96)		
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791						
b) Audit Adjustments		9793	5,154.98	5,154.98		5,154.98	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		9/93	0.00	0.00		0.00	0.00	0.0%
d) Other Restatements		-	5,154,98	5,154.98		5,154.98		
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00		0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)		-	5,154.98	5,154.98		5,154.98		0.076
			5,154.98	7,105.49		1,708.02		
Components of Ending Fund Balance a) Nonspendable		1		22		1,700.02		
Revolving Cash		9711	0,00	0.00				
Stores		9712	0,00			0.00		
Prepaid items		9713	-	0,00		0.00		11000
All Others		9719	0,00	0.00		0,00		
b) Restricted		9740	0.00	0.00	<u>L</u>	0.00		
c) Committed		9/40	5,121.63	7,072.14		1,424.67		
Stabilization Arrangements		9750	0.00	0.00			10 10 No. 10	
Other Committments d) Assigned		9760	0.00	19 19 19 19 19 19 19 19 19 19 19 19 19 1	Garage H	0.00		
Other Assignments			0.00	0.00		0.00		
		9780	33.35	33.35		283.35		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties				alement I.		203.35		
Unassigned/Unappropriated Amount		9789	0.00	0.00		0.00		
		9790	0.00	0,00		0.00		



			A	Board Approved		Projected Year	Difference	% Diff
Description	Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	B&D (F)
LCFF SOURCES							1	
LCFF Transfers							25	
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		
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00			0.0%
TOTAL, FEDERAL REVENUE			0,00	0.00		0.00	0.00	0.0%
OTHER STATE REVENUE	-		0.00	0.00	00,00	0,00	0,00	0.0%
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	
OTHER LOCAL REVENUE					7,007.00	13,014.00	615.00	4.1%
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							0.00	0.076
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		İ		İ				
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		
TOTAL REVENUES			14,999.00	14,999.00	7,994.46	200.00	250.00	New



23 65623 0000000 Form 111

Description		1	Board Approved				%
CERTIFICATED SALARIES	Resource Codes Object Cod	Original Budget	Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	Co B
Certificated Teachers' Salaries							
Certificated Pupil Support Salaries	1100	7,475.00	7,474.74	4,508.36	9,629,74		
Certificated Supervisors' and Administrators' Salaries	1200	1,347.00	1,346.80	0.00	5,023.74	(2,155.00	
Other Certificated Salaries	1300	0.00	0.00	0.00	346.80	1,000.00	'
TOTAL, CERTIFICATED SALARIES	1900	0.00	0.00	0.00	0.00	0.00	+-
CLASSIFIED SALARIES		8,822,00	8,821,54	4,508.36	0.00	0,00	+-
SALARIES		61		7,008.38	9,976.54	(1,155.00	
Classified Instructional Salaries	0400						
Classified Support Salaries	2100	0.00	0.00	0.00	0.00	0.00	
Classified Supervisors' and Administrators' Salaries	2200	0.00	0.00	0.00	0.00	0.00	
Clerical, Technical and Office Salaries	2300	0.00	0.00	0.00	0.00		
Other Classified Salaries	2400	0.00	0.00	0.00	0.00	0.00	_
OTAL, CLASSIFIED SALARIES	2900	0.00	0.00	0.00	0.00	0.00	
MPLOYEE BENEFITS		0.00	0.00	0.00		0.00	
					0.00	0.00	
STRS	3101-3102		1		1		
ERS	_	1,437.00	0.00	733.96	1,567.72	(1,567.72)	
ASDI/Medicare/Alternative	3201-3202	0.00	0.00	0.00	0.00	0.00	
ealth and Welfare Benefits	3301-3302	129.00	0.00	65.37	139.63	(139.63)	
nemployment insurance	3401-3402	0.00	0.00	0.00	0.00	0.00	
orkers' Compensation	3501-3502	5.00	0.00	2.25	4.81	(4.81)	0
PEB, Allocated	3601-3602	379.00	0.00	193.05	412.35	(412.35)	
PEB, Active Employees	3701-3702	0.00	0.00	0.00	0.00		
her Employee Benefits	3751-3752	0.00	0.00	0.00	0.00	0.00	0.
TAL, EMPLOYEE BENEFITS	3901-3902	0.00	0.00	0.00	0.00	0.00	0.
OKS AND SUPPLIES		1,950.00	0.00	994.63	2,124.51	0.00	0.0
					2,127.01	(2,124.51)	N
proved Textbooks and Core Curricula Materials	4100						
ks and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0
erials and Supplies		0.00	0.00	0.00	0.00	0.00	0.0
capitalized Equipment	4300	477.00	477.00	2,771.84	3,290.34		
AL, BOOKS AND SUPPLIES	4400	0.00	0.00	0.00	0,00	0.00	-589.89
		477.00	477.00	2,771.84	3,290.34	(2,813.34)	0.09



Description Resource Co.	des Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
SERVICES AND OTHER OPERATING EXPENDITURES	des Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
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	
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	. Theres.	



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
INTERFUND TRANSFERS					(c)	(D)	(E)	(F)
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0,00					
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0,00	0.00	0.00	0.
INTERFUND TRANSFERS OUT			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			
Other Authorized Interfund Transfers Out		7619	0.00	0.00		0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		_	0.00		0.00	0.00	0.00	0.0
OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00				ı
Long-Term Debt Proceeds Proceeds from Certificates of Participation				0.00	0.00	0.00	0.00	0,0
Proceeds from Capital Leases		8971	0.00	0.00	0.00	0.00		0.0
All Other Financing Sources		8972	0.00	0.00	0.00	0.00	0.00	0,0
		8979	0.00	0.00	0.00	0,00	0.00	8
(c) TOTAL, SOURCES			0,00	0.00	0.00	0.00		0.09
Transfers of Sunda form		1	İ			0.00	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0,00	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00		0.0%
d) TOTAL, USES			0.00	0.00	0.00		0.00	0.0%
DATRIBUTIONS					V.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00				
Contributions from Restricted Revenues		8990	0.00	14 (2)	0,00	0.00	0.00	0.0%
) TOTAL, CONTRIBUTIONS				0.00	0.00	0.00	0,00	0.0%
			0.00	0.00	0.00	0.00	0,00	0.0%
TAL, OTHER FINANCING SOURCES/USES - b + c - d + e)			0.00	0.00	0.00	0,00		



Second Interim Adult Education Fund Exhibit: Restricted Balance Detail

Resource	Description	 2018/19 Projected Year Totals
6391	Adult Education Program	1,424.67
Total, Restr	icted Balance	1,424.67



Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D)	% Dif Colum B & I
A. REVENUES					(D)	(E)	(F)
1) LCFF Sources	8010-8099						
2) Federal Revenue	8100-8299	0.00	0.00	, 0,00	0.00	0.00	0
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0:00	0
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0
5) TOTAL, REVENUES	0000-0753	105,130.00	108,413.00	62,974.30	113,413.26	5,000.26	4.
. EXPENDITURES		105,130,00	108,413.00	62,974.30	113,413.26		
A) Commission of the commissio							
1) Certificated Salaries	1000-1999	0.00	0.00	499.52	749,28	(749,28)	
2) Classified Salaries	2000-2999	60,585.00	60,584.04	31,566.48	60,584.04	0.00	
3) Employee Benefits	3000-3999	29,526,00	29,226.94	15,859.09	29,392.23	(165,29)	0.0
4) Books and Supplies	4000-4999	5,011.00	10,946.16	0.00	11,589,59	(643.43)	-0.6
5) Services and Other Operating Expenditures	5000-5999	2,100.00	2,100.00	115.18	542.00	1,558,00	-5.9
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	74.2
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299, 7400-7499	0.00				0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	7,778.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		105,000.00	5,142.86	0.00	5,142.86	0.00	0.0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			108,000.00	48,040.27	108,000.00		
FINANCING SOURCES AND USES (A5 - B9)		130,00	413,00	14,934.03			7 P.
OTHER FINANCING SOURCES/USES	v: , a			14,304.03	5,413.26		
1) Interfund Transfers a) Transfers in	8900-8929	0.00	0.00				
b) Transfers Out	7600-7629	0.00		0.00	0.00	0.00	0.09
Other Sources/Uses a) Sources		5,30	0.00	0.00	0.00	0.00	0.09
b) Uses	8930-8979	0,00	0.00	0.00	0.00	0,00	0.0%
Contributions	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
	8980-8999	0.00	0,00	0,00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		0.076



Description	Resource Codes Object Code:	Original Budget	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			ji.			·	
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 c) Committed	9740	12,967.14	13,250.14		18,250.40		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Uпарргоргiated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		MINING HT



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)	% Diff Columi B & D
FEDERAL REVENUE						(0)	(E)	(F)
Child Nutrition Programs		8220	0.00	0.00				
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	0.0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		5250	0.00	0.00	0.00	0,00	0.00	0.0
OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520					İ	
Child Development Apportionments		8530		0.00	0.00	0,00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0,0
State Preschool	6105	8590	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		5550	0.00	0.00	0.00	0.00	0.00	0.0
THER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
Sales				ł	27			
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	
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		0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0.00	0.00	0.00	370.00	284.69
Faes and Contracts		1				0.00	0.00	0.0
Child Development Parent Fees		8673	0.00	283.00	1,728,70	2,663.26	0.000.55	
Interagency Services		8677	105,000.00	108,000.00	58,678.29	108,000.00	2,380.26	841.19
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0,00	0.09
Other Local Revenue					5.00	0.00	0,00	0.0%
All Other Local Revenue		8699	0.00	0.00	2,250.00	2.250.55	, es	
All Other Transfers in from All Others		8799	0.00	0.00	0.00	2,250.00	2,250.00	Nev
OTAL, OTHER LOCAL REVENUE			105,130.00	108,413.00	62,974,30	0.00	0.00	0.0%
TAL, REVENUES			105,130,00	108,413.00	62,974.30	113,413.26	5,000,26	4.6%



							% Diff
Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	Column B & D
CERTIFICATED SALARIES	Nesserve Codes Collect Codes	(8)	(5)	(C)	(D)	(E)	(F)
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%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
SERVICES AND OTHER OPERATING EXPENDITURES						U)		(F)
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)	Ne
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	0.09
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	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	0,00	0.00	1,500.00	100,09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0,00	0,00	242.00	(242.00)	
Communications		5900	100.00	100,00	0.00	100,00	0,00	Nev
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		2,100.00	2,100,00	115,18	542.00	1,558,00	0.0%
CAPITAL OUTLAY						342.00	1,556.00	74.2%
Land		6100	0.00	0.00	0.00	0.00	2.00	
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		0.0%
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	
OTHER OUTGO (excluding Transfers of Indirect Costs)						0.00	0.00	0.0%
Other Transfers Out			ļ	10 50			.61	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0,00	0.00	0.0%
Debt Service						5.50	0,00	U,U%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	v	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	5)		0.00	0.00	0.00	0.00	0.00	
THER OUTGO - TRANSFERS OF INDIRECT COSTS						5,55	0.00	0,0%
Transfers of Indirect Costs - Interfund		7350	7,778.00	5,142.86	0.00	5,142.86	0.00	0.00
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COST	s		7,778.00	5,142.86	0,00	5,142.86		0.0%
OTAL, EXPENDITURES		T	105,000.00		5.00	J, 172.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN					æ			
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				#5				
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						15.51		
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	00.00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0,00	0.00		



Second Interim Child Development Fund Exhibit: Restricted Balance Detail

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	18,250.40
Total, Restr	icted Balance	18,250.40



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					THE PART		
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	0000-0183	910,000,00	924,490.00	93,640.06	984,490.00		-00.7 A
B. EXPENDITURES		310,000,00	324,430.00	93,040.00	304,430.00	рыни компчектически постоли чес	January Marie
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	21,406.50	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		9 9 9 9	7 = =	55E V V V	7 E.X	10 0	2.7
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%
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		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D)	% Diff Column B & D
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					(9)		(E)	(F)
F. FUND BALANCE, RESERVES			0,00	0.00	(495,778.96)	0.00		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,252,59	23,252,59		00.050.50		
b) Audit Adjustments		9793	0.00	0.00		23,252.59	0.00	0,0
c) As of July 1 - Audited (F1a + F1b)			23,252,59	23,252,59		23,252,59	0.00	0.09
d) Other Restatements		9795	0.00	0.00		23,252,59		
e) Adjusted Beginning Balance (F1c + F1d)			23,252.59	23,252,59		23,252,59	0.00	0.09
2) Ending Balance, June 30 (E + F1e)			23,252.59	23,252,59		23,252,59		
Components of Ending Fund Balance a) Nonspendable		İ				23,232.38		
Revolving Cash		9711	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	23,252.59	23,252,59		23,252.59		
Stabilization Arrangements		9750	0.00	0,00		0.00		
Other Committments d) Assigned		9760	0.00	0,00		0.00		
Other Assignments		9780	0.00	0.00				
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties		9789	0.00 >	0.00	Congress of Authorities (Co.			
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE		İ						
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					14			
All Other Local Revenue		8699	0.00	0.00	554.91	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		1921	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		



Description	Resource Codes Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES					107	(5)	(F)
Certificated Supervisors' and Administrators' Salaries	130	0.0	0.00	0.00			
Other Certificated Salaries	190					5,50	
TOTAL, CERTIFICATED SALARIES		0.0					
CLASSIFIED SALARIES			0,00	0.00	0.00	0.00	0.0%
Classified Support Salaries	220	0 308,821.0	307,555.77	165,105,78	307,555.77	0.00	
Classified Supervisors' and Administrators' Salaries	230	60,513.0	61,556.20		61,556.20	0.00	1
Clerical, Technical and Office Salaries	240	0 30,785.0	30,784.80		30,784.80		0.0%
Other Classified Salaries	290	0.00	0,00		0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		400,119,00	399,896.77	217,514.83	399,896,77	0.00	0.0%
EMPLOYEE BENEFITS					000,000.77	0.00	0.0%
STRS	3101-3	102 0.00	0.00	0.00			
PERS	3201-3			37,324.78	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3		7	15,332.53	65,583.96	0.00	0.0%
Health and Welfare Benefits	3401-3			63,964.71	25,192.86	0,00	0.0%
Unemployment insurance	3501-3	502 189.00		104,96	126,914.52	0.00	0.0%
Workers' Compensation	3601-3	602 15,944.00		8,571.64	14,083,44	0.00	0.0%
OPEB, Allocated	3701-3	702 0.00		0.00	0,00	0.00	0.0%
OPEB, Active Employees	3751-3	752 0.00	0.00	0.00	0.00	0,00	0.0%
Other Employee Benefits	3901-3	902 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	
OOKS AND SUPPLIES					291,930,01	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00			
Materials and Supplies	4300		43,490,00	37,844.00	0.00	0,00	0.0%
Noncapitalized Equipment	4400		5,000.00	0.00	48,490.00	(5,000.00)	-11.5%
Food	4700		450,000.00	202,815,04	5,000.00	0,00	0.0%
OTAL, BOOKS AND SUPPLIES		484,000.00	498,490,00	240,659,04	490,000.00 543,490.00	(40,000.00)	-8.9%



Description Res	ource 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	315.7 <u>3</u>	7,000.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	ö.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 EXPENDITURE	s	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				ļ			
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		



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							(5)	(F)
INTERFUND TRANSFERS IN								
From: General Fund		8916	289,647.00	288,785,53	0.00	277.050.45		
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	277,256.45		
(a) TOTAL, INTERFUND TRANSFERS IN			289,647,00	288,785.53	0.00			0.0%
INTERFUND TRANSFERS OUT				234,733,33	0.00	277,256.45	(11,529.08)	-4.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0,00	0.00	0.00	0.00
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00		0.0%
OTHER SOURCES/USES					0,00	0.00	0.00	0,0%
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0,00	0.00	0.00	
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	0.0%
USES				0,00	0.00	0.00	0.00	0.0%
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%
ONTRIBUTIONS								0.0%
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	0,0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES				5.00	V.00 K	0.00	0.00	0.0%
a - b + c - d + e)			289,647.00	288,785.53	0.00	277,256.45		



Second Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	i 23,252.59
Total, Restr	ricted Balance	23,252.59



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

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		Tapacakan Anaka					
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0,00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0,00	0.09
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		0.07
B. EXPENSES				2,910.00	217,100.00		
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	
7) Other Outgo (excluding Transfers of Indirect	7100-7299,					0.00	0.0%
Costs)	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	(422,222,70)			
D. OTHER FINANCING SOURCES/USES	2 2 3	14,100,00	14,100.00	(136,333.79)	14,100.00		2.125.111
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%
Other Sources/Uses 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	
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%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN	-	-	44 400 00	44 400 00	(136,333,79)	14,100.00		
NET POSITION (C + D4)			14,100.00	14,100,00	(130,333,79)	14,100.00	and the property of the second	euternageraan
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	0.09
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		



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

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	0.07
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.07
OTHER LOCAL REVENUE						3.50	0.00	0.07
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	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of investments	1	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							0.00	0.07
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		İ					5.55	0,076
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		0.07



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	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)
Description	Resource Codes Object Codes	(8)	(8)	(0)	(5)	,	
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							
EMPLOTEE BENEFITO							
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	0.09
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvem	ents 5600	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and	5800	203,000.00	203,000.00	138,344.44	203,000.00	0.00	0.09
Operating Expenditures	5900	0.00				0.00	
Communications		203,000.00				0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPEN	SES	203,000.00	203,000.00	1 130,344.44	203,000.00	0.00	1 0.07



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

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				0,07
INTERFUND TRANSFERS		200,000,00	203,000,00	138,344.44	203,000.00	ens selen de de A.J	
INTERFUND TRANSFERS IN	į						
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						0.50	0.076
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	
OTHER SOURCES/USES				0.00	0.00	0.00	0.0%
SOURCES							
Other Sources						20	
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	0.00
(d) TOTAL, USES		0.00	0.00	0.00	0.00		0.0%
CONTRIBUTIONS				V	0,00	0.00	0.0%
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0,00	
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	ALIE OF BEET OF STREET		0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00	0.00	0,0%



Second Interim Self-Insurance Fund Exhibit: Restricted Net Position Detail

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



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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the interim certification. CRITERIA AND STANDARDS **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 Estimated Funded ADA First Interim Second Interim **Projected Year Totals Projected Year Totals** Fiscal Year (Form 01CSI, Item 1A) (Form AI, Lines A4 and C4) Current Year (2018-19) Percent Change Status District Regular 1,421.10 1,422.25 Charter School 0.00 0.00 **Total ADA** 1,421.10 1st Subsequent Year (2019-20) 1,422.25 0.1% Met District Regular 1,390.56 1,403.78 Charter School

	_				_	
18.	Comparison	of D	ictrict	ADA to	46-	C4
		O1 D	ISUILL	APA IO	me	Standard

2nd Subsequent Year (2020-21)

District Regular

Charter School

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

Total ADA

Total ADA

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 subsequer	t fiscal years.
--	-----------------

1,390.56

1,383.28

1,383.28

Explanation:	
(required if NOT met)	
ŀ	

1,403.78

1,397.26

1,397.26

1.0%

1.0%



Met

Met

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Status

CRITERION: Enrollment

STANDARD: Projected	I enrollment for any of the	current fiscal year or	two subsequent fiscal	years has not chang	ged 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 data in the second column for all fiscal years. Enter data in the second column for all fiscal years.

	First Interim	Second Interim	
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change
Current Year (2018-19)			· · · ·
District Regular	1,516	1,516	
Charter School			
Total Enrollment	1,516	1,516	0.0%

Enrollment

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:		
Explanation		
Explanation: (required if NOT met)		



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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 Third Prior Year (2015-16)	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
District Regular Charter School	1,394	1,519	
Total ADA/Enrollment Second Prior Year (2016-17)	1,394	1,519	91.8%
District Regular Charter School	1,416	1,539	
Total ADA/Enrollment First Prior Year (2017-18)	1,416	1,539	92.0%
District Regular Charter School	1,424	1,540	
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 Current Year (2018-19)	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
District Regular Charter School	1,405	1,516		.1
Total ADA/Enrollment 1st Subsequent Year (2019-20)	1,405	1,516	92.7%	Not Met
District Regular Charter School	1,399	1,509		Not met
Total ADA/Enrollment 2nd Subsequent Year (2020-21)	1,399	1,509	92,7%	Non Re-4
District Regular Charter School	1,379	1,488	741.70	Not Met
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.

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.

A	CRITERION	LICEE	Davanua
4.	CKILERION	1 (Kevenue

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; enter data for the two subsequent years.

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

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)	16,434,286.00	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:	1		
(required if NOT met)			
	İ		



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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

Unaudited Actuals - Unrestricted (Resources 0000-1999) Ratio Salaries and Benefits Total Expenditures of Unrestricted Salaries and Benefits Fiscal Year (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures Third Prior Year (2015-16) 10,336,496.59 11,981,614.63 Second Prior Year (2016-17) 86.3% 10,681,372.13 12,770,910.69 First Prior Year (2017-18) 83.6% 11,670,359.29 14,002,077.98 83.3% Historical Average Ratio:

District's Reserve Standard Percentage	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
(Criterion 10B, Line 4) District's Salaries and Benefits Standard	3.0%	3.0%	3.0%
(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%

84.4%

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

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits Total Expenditures Ratio (Form 01!, Objects 1000-3999) (Form 01I, Objects 1000-7499) of Unrestricted Salaries and Benefits Fiscal Year (Form MYPI, Lines B1-B3) (Form MYPI, Lines B1-B8, B10) to Total Unrestricted Expenditures Current Year (2018-19) Status 12,010,398.65 14,192,755,90 84.6% 1st Subsequent Year (2019-20) Met 12,258,656.48 14,170,963.48 2nd Subsequent Year (2020-21) 86.5% Met 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)	
ļ	



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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.

	First Intenm	Second Interim		
	Projected Year Totals	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 0	1, Objects 810 <u>0-8299) (Form MYPI, Line A2)</u>			
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: Increase use, and therefore revenue booked, for Title I. (required if Yes)				
Other State Revenue (Fun	d 01, Objects 8300-8599) (Form MYPI, Line A3)		
Current Year (2018-19)	1,763,091.12	1,798,914.12	2.0%	No

Explanation:				
and cabboquon roa (2020-21)	1,374,431,00	1,345,367.00	-1.8%	No
2nd Subsequent Year (2020-21)	1,374,491,00	1,349,567,00	4 90/	N-
1st Subsequent Year (2019-20)	1,375,416.00	1,411,649.00	2.6%	No
Carrolle rotal (2010-10)	1,700,001.12	1,730,314.12	2.0%	No

(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%	Vos

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 D	Differentiated Asssistance. Yea	r 3: SELPA program shift.	

Books and Supplies (Fund 01, Objects	4000-4999) (Form MYPI, Line B4	3)		
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%	Vag

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 mate cameras. Add Title I expense.	erials. Increase maintenance, cu	istodial, and transportation su	applies. Year 1, add security

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.



6B. Calculating the District's	Change in Total Operating Revenues an	d Expenditures		
DATA ENTRY: All data are extr	acted or calculated.			
Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State	e, and Other Local Revenue (Section 6A)			Cidius
Current Year (2018-19)	4,584,755,84	4,896,106,99	0.000	
1st Subsequent Year (2019-20)	4,011,070.00		6.8% 4.4%	Not Met
2nd Subsequent Year (2020-21)	4,005,145.00	3,883,999.00	-3,0%	Met Met
Total Books and Supplier	and Comisson and Other Commission		5,072	
Current Year (2018-19)	s, and Services and Other Operating Expend			
1st Subsequent Year (2019-20)	3,731,413.99 3,559,253,00	-10.010.0101	5.8%	Not Met
2nd Subsequent Year (2020-21)	3,477,723,00		4.0%	Met
		9,707,000.00	7.3%	Not Met
6C. Comparison of District To	tal Operating Revenues and Expenditur	es to the Standard Percentage	e Pango	
DATA ENTRY: Explanations are lini	ked from Section 6A if the status in Section 6B i	is Not Met: no entry is allowed below		
1a. STANDARD NOT MET - O	ne or more projected operating revenue have cl easons for the projected change, descriptions of	hanged since first intodim projection	m harmon the same of the same	
subsequent fiscal years. Re	easons for the projected operating revenue have cleasons for the projected change, descriptions of the second security is a second seco	f the methods and assumptions use	d in the projections, and what shows	more of the current year or two
projected operating revenue	es within the standard must be entered in Section	on 6A above and will also display in	the explanation box below.	s, it any, will be made to bring the
Explanation:	Increase use, and therefore revenue booked	for Title I		
Federal Revenue	The state of the s	, tor rider.		
(linked from 6A				
if NOT met)				
Explanation:				
Other State Revenue				
(linked from 6A				
if NOT met)				
Explanation:	Vegr 1: Denotions budgeted		92	
Other Local Revenue	Year 1: Donations budgeted upon receipt. Ad	dition of Differentiated Asssistance.	Year 3: SELPA program shift.	
(linked from 6A				
if NOT met)				
1b. STANDARD NOT MET - On	e or more total operating expenditures have chasens for the projected change, descriptions of	anged since first interim projections	by more than the standard in	***
subsequent fiscal years. Rea	e or more total operating expenditures have chasons for the projected change, descriptions of s within the standard must be entered in Section	the methods and assumptions used	in the projections, and what changes	more of the current year or two
projected operating revenile	s within the standard must be entered in Section	n 6A above and will also display in t	the explanation box below.	, ii aily, will be made to bring the
Explanation:	Shift some LCAP facilities expense from servi cameras. Add Title I expense.	ce to materials. Increase maintenar	nce custodial and transportation au-	alian Variation in
Books and Supplies	cameras. Add Title I expense.		, and adiaportation sup	pries. Year 1, add security
(linked from 6A				1
if NOT met)	L			
Explanation:	Increase LCAP facilities expense from 1st inte			
Services and Other Exps	The second receives expense from 1st Inte	rim.		
(linked from 6A				i
if NOT met)	a a			



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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
1.	OMMA/RMA Contribution	0.02	556,234.93	Met	
2.	First Interim Contribution (Information of (Form 01CSI, First Interim, Criterion 7,		531,390.67		
f status	s is not met, enter an X in the box that be	est describes why the minimum require	ed contribution was not made:		
	y	Not applicable (district does not p Exempt (due to district's small siz Other (explanation must be provi	ze [EC Section 17070.75 (b)(2)(E		
	Explanation: (required if NOT met and Other is marked)				



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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.

BA. Calculating the District's Deficit Sp	· · · · · · · · · · · · · · · · · · ·	evels		
DATA ENTRY: All data are extracted or calcu	ulated.			
		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserv	e Percentages (Criterion 10C, Line 9)	15.0%	15.2%	13,9%
District's Deficit Spe (one-thi	ending Standard Percentage Levels rd of available reserve percentage):	5.0%	5.1%	4.6%
				4.0%
B. Calculating the District's Deficit Sp	ending Percentages			
ATA ENTRY: Current Year data are extracted econd columns.				
	Projected \ Net Change in			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	
rrent Year (2018-19)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
rrent Year (2018-19) Subsequent Year (2019-20)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8%	Status Met
rrent Year (2018-19) Subsequent Year (2019-20)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2%	Met Met
rrent Year (2018-19) Subsequent Year (2019-20)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012,35 14,456,537,48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8%	Met
urrent Year (2018-19) t Subsequent Year (2019-20) d Subsequent Year (2020-21)	Net Change in Unrestricted Fund Balance (Form 01, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48) (334,371.48)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2%	Met Met
rrent Year (2018-19) I Subsequent Year (2019-20) I Subsequent Year (2020-21) I Subsequent Year (2020-21) I Comparison of District Deficit Spend	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48) (334,371.48)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2%	Met Met
rrent Year (2018-19) t Subsequent Year (2019-20)	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48) (334,371.48)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2%	Met Met
Trent Year (2018-19) I Subsequent Year (2019-20) I Subsequent Year (2020-21) I Subsequent Year (2020-21) I Comparison of District Deficit Spend	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48) (334,371.48) ding to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48 14,805,403.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2% 2.3%	Met Met Met
arrent Year (2018-19) t Subsequent Year (2019-20) d Subsequent Year (2020-21) Comparison of District Deficit Spendar TA ENTRY: Enter an explanation if the stand	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48) (334,371.48) ding to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48 14,805,403.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2% 2.3%	Met Met Met
rrent Year (2018-19) Subsequent Year (2019-20) I Subsequent Year (2020-21) Comparison of District Deficit Spend	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48) (334,371.48) ding to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48 14,805,403.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2%	Met Met Met
rrent Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21) Comparison of District Deficit Spend TA ENTRY: Enter an explanation if the stand a. STANDARD MET - Unrestricted deficit	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48) (334,371.48) ding to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48 14,805,403.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2% 2.3%	Met Met Met
irrent Year (2018-19) It Subsequent Year (2019-20) It Subsequent Year (2020-21) It Comparison of District Deficit Speni ITA ENTRY: Enter an explanation if the stand It a. STANDARD MET - Unrestricted deficit Explanation:	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48) (334,371.48) ding to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48 14,805,403.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2% 2.3%	Met Met Met
Trent Year (2018-19) It Subsequent Year (2019-20) It Subsequent Year (2020-21) It Subsequent Year (2020-21) It Comparison of District Deficit Spend TA ENTRY: Enter an explanation if the stand a. STANDARD MET - Unrestricted deficit	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48) (334,371.48) ding to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48 14,805,403.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2% 2.3%	Met Met Met
rrent Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21) Comparison of District Deficit Spend TA ENTRY: Enter an explanation if the stand a. STANDARD MET - Unrestricted deficit Explanation:	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (115,080.51) (313,910.48) (334,371.48) ding to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 14,470,012.35 14,456,537.48 14,805,403.48	(If Net Change in Unrestricted Fund Balance is negative, else N/A) 0.8% 2.2% 2.3%	Met Met Met



9.	CRIT	TERIO	N:	Fund	and	Cash	Balance	29

A. FUND BALANCE STANDARI	D: Projected general fund balance will be positive a	t the end of the c	current fiscal year and two subsequent fiscal years.
9A-1. Determining if the District's Ger	neral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extrac	ed. If Form MYPI exists, data for the two subsequent years v	vill be extracted; if n	ot, enter data for the two subsequent years.
	Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status	
Current Year (2018-19)	4,256,993.32	Met	7
1st Subsequent Year (2019-20)	3,851,053.83	Met	7
2nd Subsequent Year (2020-21)	3,386,926.34	Met	
9A-2. Comparison of the District's En	ding Fund Balance to the Standard		
DATA ENTRY: Enter an explanation if the st	andard is not met.		
1a. STANDARD MET - Projected gene	ral fund ending balance is positive for the current fiscal year a	and han subsequent	fieral voore
1,0,0000 30,10	an initial estating building to postate for the duffert flood your	ing two subsequent	nsoar years.
Explanation:			
(required if NOT met)			
, , , , ,			
			*1
B. CASH BALANCE STANDARI	D: Projected general fund cash balance will be posi	itive at the end of	f the current fiscal year.
9B-1. Determining if the District's En	ling Cash Balance is Positive		
DATA ENTRY: If Form CASH exists, data w	ill be extracted; if not, data must be entered below.		
	Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2018-19)	4,324,178.00	Met	
9B-2. Comparison of the District's En	ding Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the st	andard is not met.		
1a. STANDARD MET - Projected gener	al fund cash balance will be positive at the end of the current	fiscal year.	
Explanation:			
(required if NOT met)			



10. CRITERION: Reserves

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

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

		one youro.		
Percentage Level	D	istrict ADA		
5% or \$67,000 (greater of)	0	to	300	_
4% or \$67,000 (greater of)	301	to	1,000	
3%	1.001	to	• -	
2%	30,001		30,000	
1%	400,001	to	400,000	
.,-	400,001	and	OVET	

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.

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):

1	Do you change to surfect of	
•	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	
<u>'</u> .	If you are the SELPA AU and are excluding special education pass-through funds:	No
	you also the occur A Ao and are excluding special education pass-through funds:	

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

Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	0.00	0.50
	0.00	0.00

10B. Calculating the District's Reserve Standard

a. Enter the name(s) of the SELPA(s):

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.

- Expenditures and Other Financing Uses
 (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
20,394,164.15	20,321,519.49	20,443,848.49
0.00	0.00	0.00
20,394,164.15 3%	20,321,519.49 3%	20,443,848.49
611,824.92	609,645,58	3% 613,315.45
0.00	0.00	0.00
611,824.92	609,645.58	613,315.45

(69)

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.

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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.

	120	Current Year		
Reserv	e Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
Unrest	ricted resources 0000-1999 except Line 4)	(2018-19)	(2019-20)	(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		ii ii	
	(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	0.00	0.00	0.00
	(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	00,0	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 e	xolanation i	f the standard	is not met.

1a.	STANDARD MET -	Available reserves have met the standard for the current year and two subsequent fiscal years	3.
-----	----------------	---	----

Explanation: (required if NOT met)
d if NO1 met)



SUI	PPLEMENTAL INFORMATION						
DATA	A 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?						
1b.							
S2.	Use of One-time Revenues for Ongoing Expenditures						
1a.	changed since first interim projections by more than five percent?						
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:						
	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)						
1b.	If Yes, identify the interfund borrowings:						
S4.	Contingent Revenues						
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?						
1b.	. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:						



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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,

-5.0% to +5.0% District's Contributions and Transfers Standard: 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. First Interim Second Interim (Form 01CSI, Item S5A) Description / Fiscal Year **Projected Year Totals** Change Amount of Change Status Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) (2,101,142.97) 0.8% Current Year (2018-19) (2,084,674.71) 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) (2,154,992.00) -12.7% (2,467,334.00)(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% Met 0,00 2nd Subsequent Year (2020-21) 0.00 0.0% 0.00 0.00 Met 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 No the general fund operational budget? * 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. 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. Lower STRS rate than projected at 1st interim. Implementation of SELPA program shift. **Explanation:** (required if NOT met) 1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years. **Explanation:**



(required if NOT met)

2018-19 Second Interim General Fund School District Criteria and Standards Review

	years. Identify the amounts teliminating the transfers.	ansiers 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 ransferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or
	Explanation: (required if NOT met)	Implementation of CEP may lead to increased partificpation and revenue.
1d.	NO - There have been no cap	pital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
	Project Information: (required if YES)	
	-	
	-	

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S6. Long-term Commitments

Identify all existing and new multiyear commitments1 and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

1 Include multiyear commitme	ents, multiyear	debt agreements, and new progra	ms or contracts tha	t result in ioni	g-term obligations.	
66A. Identification of the Distric	t's Long-ten	n Commitments				
DATA ENTRY: If First Interim data exi Extracted data may be overwritten to other data, as applicable.	ist (Form 01CS update long-ter	il, Item S6A), long-term commitme rm commitment data in Item 2, as	ent data will be extr applicable. If no Fir	acted and it w st Interim dat	rill only be necessary to click the appropr a exist, click the appropriate buttons for i	iate button for Item 1b. tems 1a and 1b, and enter all
a. Does your district have lor (If No, skip Items 1b and 2)				Yes		
 b. If Yes to Item 1a, have ne since first interim projection 		nultiyear) commitments been incur	теd	No		
If Yes to Item 1a, list (or update benefits other than pensions	ate) all new and (OPEB); OPE	d existing multiyear commitments 3 is disclosed in Item S7A.	and required annua	l debt service	e amounts. Do not include long-term com	mitments for postemployment
Type of Commitment	# of Years Remaining	S/ Funding Sources (Reven	ACS Fund and Obje		ed For: bt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases	Remaining	Fullding Sources (Reven	iuesj		Dr Gervice (Experientales)	40 01 041) 11 2010
Capital Leases Certificates of Participation	l					
General Obligation Bonds	 					
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences	Ongoing					68,361
Compensated / Boomes						
Other Long-term Commitments (do n	ot include OPE	EB):				
Prior Bonds General Obligation Bond	i					138,731
Series 2007 General Obligation Bond						545,000
Series A Capital Appreciation Bond						3,787,054
Series B Capital Appreciation Bond						8,390,000
TOTAL:						12,929,146
Type of Commitment (contin	nued)	Prior Year (2017-18) Annual Payment (P & I)	Current Yo (2018-19 Annual Payı (P & I)	nent ,	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases						
Certificates of Participation	ſ					
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans	1					
Compensated Absences	Γ					
Other Long-term Commitments (conf	tinued):					
Prior Bonds General Obligation Bond	d	175,000		190,000	200,000	0
Series 2007 General Obligation Bon-		194,800		193,400	191,800	202,800
Series A Capital Appreciation Bond		0		0	0	0
Series B Capital Appreciation Bond		401,235		421,235	441,235	709,518
T-1-1 A	ial Daymonto	771.035		804,635	833,035	912,318
	al Payments:		Yes	00-4,000	Yes	Yes
Has total annual p	ayment increa	sed over prior year (2017-18)?	res		1 63	100



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Jumparison of the District	t's Annual Payments to Prior Year Annual Payment				
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)	(Required if Yes to increase in total				
	s to Funding Sources Used to Pay Long-term Commitments				
ENTRY: Click the appropriate Y	Yes or No button in Item 1; if Yes, an explanation is required in Item 2.				
Will funding sources used to p	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?				
No - Funding sources will not	No t 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)					
<u>ic</u>	ENTRY: Enter an explanation i Yes - Annual payments for lo funded. Explanation: (Required if Yes to increase in total annual payments) dentification of Decreases ENTRY: Click the appropriate Y Will funding sources used to p No - Funding sources will not Explanation:				



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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. I	dentification of the District's Estimated Unfunded Liability for Postem	nployment Benefits Other Than Pensions (OPEB)
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First interimed data in items 2-4.	data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second
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?	N-
	<u> </u>	No No
		First Interim
2.	OPEB Liabilities	(Form 01CSI, Item S7A) Second Interim
	a. Total OPEB liability	1,815,972.00 1,815,972.00
	b. OPEB plan(s) fiduciary net position (if applicable)	n/a n/a
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,815,972.00 1,815,972.00
	d. Is total OPEB liability based on the district's estimate	
	or an actuarial valuation?	Actuarial Actuarial
	e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2018 Jun 30, 2018
3.	OPEB Contributions	
٠.	a. OPEB actuarially determined contribution (ADC) if available, per	First Interim
	actuarial valuation or Alternative Measurement Method	(Form 01CSI, Item S7A) Second Interim
	Current Year (2018-19)	180,123.00 180,123.00
	1st Subsequent Year (2019-20)	181,476.00 181,476.00
	2nd Subsequent Year (2020-21)	157,537.00 157,537.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-ins	surance fund)
	(Funds 01-70, objects 3701-3752)	
	Current Year (2018-19)	330,000.00 330,000.00
	1st Subsequent Year (2019-20)	330,000.00 330,000.00
	2nd Subsequent Year (2020-21)	330,000.00 330,000.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	
	Current Year (2018-19)	330,000.00 330,000,00
	1st Subsequent Year (2019-20)	330,000.00 330,000.00
	2nd Subsequent Year (2020-21)	330,000.00 330,000.00
	d Number of settings receiving OPER honofits	
	d. Number of retirees receiving OPEB benefits Current Year (2018-19)	37 37
	1st Subsequent Year (2019-20)	37 37
	2nd Subsequent Year (2020-21)	37 37
	in the second se	
4.	Comments:	



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S7B. Identification of the District's Unfunded L	lability 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.

- 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
- 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

Second Interim
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)
 - Amount contributed (funded) 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

	18
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.



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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.

supenntendent.						
8A. Cost Analysis of Distric	t's Labor Agi	eements - Certificated (Non-m	anagement) Employee	3		
ATA ENTRY: Click the appropris	ate Yes or No bu	utton for "Status of Certificated Labo	r Agreements as of the Pre	vious Reporting	g Period." There are no extract	ions in this section.
tatus of Certificated Labor Ag	reements as of	the Previous Reporting Period				
ere all certificated labor negotia	itions settled as	of first interim projections?		/es		
		plete number of FTEs, then skip to a nue with section S8A.	section S8B.			
ertificated (Non-management)	Salary and Be	nefit Negotiations Prior Year (2nd Interim)	Current Year		1st Subsequent Year	2nd Subsequent Year
		(2017-18)	(2018-19)		(2019-20)	(2020-21)
umber of certificated (non-mana	gement) full-	16				
ne-equivalent (FTE) positions		104.5	10	3.0	103.0	101.0
1a. Have any salary and ben	efit negotiations	been settled since first interim proje	ections?	n/a	2	
ia. Have any saidly and bon		the corresponding public disclosure			, complete questions 2 and 3.	
		the corresponding public disclosure	documents have not been	filed with the C	OE, complete questions 2-5.	
	If No, com	plete questions 6 and 7.		300	8 % #	
1b. Are any salary and bene-						
	If Yes, con	plete questions 6 and 7.	L	No	J	
egotiations Settled Since First I					7	
2a. Per Government Code S	ection 3547.5(a), date of public disclosure board me	eeting:]	
	•), was the collective bargaining agre	eement			
certified by the district su		d chief business official? e of Superintendent and CBO certific	ration:		-	
	ir res, uai	e of Superimendent and CBO certific	Januari.		_	
), was a budget revision adopted				
to meet the costs of the		ning agreement? e of budget revision board adoption:		n/a	1	
					-	1
4. Period covered by the ag	greement:	Begin Date:		End Date:		
5. Salary settlement:			Current Year		1st Subsequent Year	2nd Subsequent Year
		The state of the s	(2018-19)		(2019-20)	(2020-21)
	ement included	in the interim and multiyear				
projections (MYPs)?		One Year Agreement				L
	Total cost	of salary settlement				
	0/ ahansa	in colony echodule from prior year				
	76 Change	in salary schedule from prior year or				
		Multiyear Agreement				
	Total cost	of salary settlement				
¥.	0/ ahanaa	in select achadula from prior year		1		
		in salary schedule from prior year r text, such as "Reopener")			8	
	Identify the	e source of funding that will be used	to support multivear salary	commitments:		
	racinity th	2 00 and or remaining their mill by doce				
						ž
				÷		

2018-19 Second Interim General Fund School District Criteria and Standards Review

6.	tiations Not Settled			
u.	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)
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2. 3.	Total cost of H&W benefits Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
ince	icated (Non-management) Prior Year Settlements Negotiated First Interim Projections		:	Yas
re an	y new costs negotiated since first interim projections for prior year nents 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:			
	a very expected the field costs.			
ertifi	cated (Non-management) Step and Column Adjustments	Силепt Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are step & column adjustments included in the interim and MYPs?			
	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments			
1. 2.	Are step & column adjustments included in the interim and MYPs?			
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments			
1. 2. 3. ertific	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2018-19) Current Year	(2019-20) 1st Subsequent Year	(2020-21) 2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	(2018-19) Current Year	(2019-20) 1st Subsequent Year	(2020-21) 2nd Subsequent Year
1. 2. 3. rtific	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year atted (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?	(2018-19) Current Year (2018-19)	(2019-20) 1st Subsequent Year (2019-20)	(2020-21) 2nd Subsequent Year (2020-21)
1. 2. 3. rtific	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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?	(2018-19) Current Year (2018-19)	(2019-20) 1st Subsequent Year (2019-20)	(2020-21) 2nd Subsequent Year (2020-21)
1. 2. 3. rtific	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year atted (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?	(2018-19) Current Year (2018-19)	(2019-20) 1st Subsequent Year (2019-20)	(2020-21) 2nd Subsequent Year (2020-21)
1. 2. 3. 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year atted (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?	(2018-19) Current Year (2018-19)	(2019-20) 1st Subsequent Year (2019-20)	(2020-21) 2nd Subsequent Year (2020-21)
1. 2. 3. 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year atted (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?	(2018-19) Current Year (2018-19)	(2019-20) 1st Subsequent Year (2019-20)	(2020-21) 2nd Subsequent Year (2020-21)
1. 2. 3. 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year atted (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?	(2018-19) Current Year (2018-19)	(2019-20) 1st Subsequent Year (2019-20)	(2020-21) 2nd Subsequent Year (2020-21)



S8B. C	S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees						
DATA E	ENTRY: Click the appropriate Yes or No bu	tton for "Status of Classified Labor	Agreements as of the Previous R	Reporting Period." There are no extraction	ns in this section.		
			section SBC. Yes				
Classif	ied (Non-management) Salary and Bene	Prior Year (2nd Interim)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)		
Numbe FTE po	r of classified (non-management) sitions	(2017-18)	97.0	97.0	94.0		
1a.	If Yes, and	the corresponding public disclosure	e documents have been filed with	the COE, complete questions 2 and 3. with the COE, complete questions 2-5.			
1b.	Are any salary and benefit negotiations s	till unsettled? plete questions 6 and 7.	No				
Negotia 2a,	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a)		eeting:				
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent an If Yes, date						
3,	Per Government Code Section 3547.5(c) to meet the costs of the collective bargain If Yes, date		n/a				
4.	Period covered by the agreement:	Begin Date:		ind Date:	<u>.</u>		
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 projections (MYPs)?	in the interim and multiyear					
	% change	One Year Agreement of salary settlement in salary schedule from prior year or Multiyear Agreement of salary settlement					
		in salary schedule from prior year text, such as "Reopener")					
	Identify the	e source of funding that will be used	i to support multiyear salary com	mitments:			
Negoti 6.	ations Not Settled Cost of a one percent increase in salary	and statutory benefits					
u.	Cost of a one persons more as an salary		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)		
7.	Amount included for any tentative salary	schedule increases					



Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
 Are costs of H&W benefit changes included in the interim and MYPs? 			
2. Total cost of H&W benefits			
Percent of H&W cost paid by employer			
 Percent projected change in H&W cost over prior year 			
Classified (Non-management) Prior Year Settlements Negotiated Since First Interim			
Are any new costs negotiated since first interim for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			
1. 100, Oxbrain the Haddle of the New Costs:			
Classified (Non-management) Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the interim and MYPs2			
Cost of step & column adjustments	This subsequent Year (2018-19) (2019-20) (2019-20) (2019-20) (2020-21) It is so H&W benefit changes included in the interim and MYPs? It is of H&W cost paid by employer (bright in the interim and in th		
Percent change in step & column over prior year			
	_		
Classified (Non-management) Attrition (layoffs and retirements)		•	•
Are savings from attrition included in the interim and MYPs?			
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
Classified (Non-management) - Other List other significant contract changes that have occurred since first interim and the c	ost impact of each (i.e., hours of	f employment, leave of absence, bonuses,	etc.):



S8C. Cost Analysis of District's Labor Agre	ements - Management/Superv	sor/Confidential Employee	5						
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? If Yes or n/a, complete number of FTEs, then skip to S9. If No, continue with section S8C.									
Management/Supervisor/Confidential Salary and		Current Year	1st Subsequent Year	2nd Subsequent Year					
	Prior Year (2nd Interim) (2017-18)	(2018-19)	(2019-20)	(2020-21)					
Number of management, supervisor, and confidential FTE positions	16.0	16.0	16.0	16.0					
•	neen settled since first interim project lete question 2. ete questions 3 and 4.	tions?							
1b. Are any salary and benefit negotiations sti	•	No							
Negotiations Settled Since First Interim Projections 2. Salary settlement:		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)					
Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear			, , , , , , , , , , , , , , , , , , ,					
	salary settlement								
	alary schedule from prior year ext, such as "Reopener")								
Negotiations Not Settled 3. Cost of a one percent increase in salary a	nd statutory benefits								
		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)					
Amount included for any tentative salary s	chedule increases								
Management/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year					
Health and Welfare (H&W) Benefits	Γ	(2018-19)	(2019-20)	(2020-21)					
Are costs of H&W benefit changes include Total cost of H&W benefits	ed in the interim and MYPs?								
Percent of H&W cost paid by employer Percent projected change in H&W cost over	er prior year		¥						
Management/Supervisor/Confidential Step and Column Adjustments	_	Сиггеnt Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)					
1. Are step & column adjustments included i	n the interim and MYPs?			.115					
Cost of step & column adjustments Percent change in step and column over parts.	prior year								
Management/Supervisor/Confidential		Current-Year	1st Subsequent Year	2nd Subsequent Year					
Other Benefits (mileage, bonuses, etc.)	Г	(2018-19)	(2019-20)	(2020-21)					
Are costs of other benefits included in the	interim and MYPs?								
 Total cost of other benefits Percent change in cost of other benefits of 	ver prior year								



2018-19 Second Interim General Fund School District Criteria and Standards Review

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S9. Status of Other Funds

	Analyze the status of other funds that may have nega interim report and multiyear projection for that fund. E	live fund balances at the end of the o explain plans for how and when the n	current fiscal year. If any other egative fund balance will be a	fund has a projected negative fund balance, prepare an ddressed.
S9A. I	Identification of Other Funds with Negative En	ding Fund Balances		
DATA	ENTRY: Click the appropriate button in Item 1. If Yes, ϵ	nter data in Item 2 and provide the r	eports referenced in Item 1.	
1.	Are any funds other than the general fund projected to balance at the end of the current fiscal year?	have a negative fund	No	
	If Yes, prepare and submit to the reviewing agency a each fund.	report of revenues, expenditures, an	d changes in fund balance (e.	g., an interim fund report) and a multiyear projection report for
2.		s projected to have a possible and the		fiscal year. Provide reasons for the negative balance(s) and



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ADDI	TIONAL FISCAL INDI	CATORS		
	owing fiscal indicators are designt the reviewing agency to the n		answer to any single indicator does not necessarily suggest a cause for concern,	but
DATA E	ENTRY: Click the appropriate Ye	es or No button for items A2 through A9; Item A1 is automatic	ally completed based on data from Criterion 9.	
A1.	Do cash flow projections show negative cash balance in the g are used to determine Yes or I	rthat the district will end the current fiscal year with a general fund? (Data from Criterion 9B-1, Cash Balance, No)	No	
A2.	Is the system of personnel pos	sition control independent from the payroll system?	No	
АЗ.	Is enrollment decreasing in bo	oth the prior and current fiscal years?	Yes	
A4.	Are new charter schools open enrollment, either in the prior	ating in district boundaries that impact the district's or current fiscal year?	No	
A5.	or subsequent fiscal years of	bargaining agreement where any of the current the agreement would result in salary increases that rojected state funded cost-of-living adjustment?	No	
A6.	Does the district provide unca retired employees?	apped (100% employer paid) health benefits for current or	No	
A7.	Is the district's financial syste	m independent of the county office system?	No	
A8.	Does the district have any rep Code Section 42127.6(a)? (If	oorts that indicate fiscal distress pursuant to Education Yes, provide copies to the county office of education.)	No	
A9.	Have there been personnel confficial positions within the last	hanges in the superintendent or chief business st 12 months?	No	
When	providing comments for addition	nal fiscal indicators, please include the item number applicabl	e to each comment.	
	Comments: (optional)			

84)

End of School District Second Interim Criteria and Standards Review

Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2018-19

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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Cod	report was based upon and reviewed using the e (EC) sections 33129 and 42130)
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this remeeting of the governing board.	port during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition are h of the school district. (Pursuant to EC Section 42131)	ereby filed by the governing board
Meeting Date: March 13, 2019	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, district will meet its financial obligations for the current fisca	I certify that based upon current projections this I year and subsequent two fiscal years.
QUALIFIED CERTIFICATION As President of the Governing Board of this school district, district may not meet its financial obligations for the current	certify that based upon current projections this fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I district will be unable to meet its financial obligations for the subsequent fiscal year.	certify that based upon current projections this remainder of the current fiscal year or for the
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.

CRITE	RIA 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	iviet
				L



RITE	RIA AND STANDARDS (contin	ued)	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.	х	
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.		х
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.	х	
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.	х	
6 a	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.		х
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.		х
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.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

SUPPL	EMENTAL 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?		х
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	Х	
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?		х



Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2018-19

S6	LEMENTAL INFORMATION (co Long-term Commitments	Does the district have long-term (multiyear) commitments or debt	No	Yes
		49.001101101		х
		If yes, have annual payments for the current or two subsequent fiscal years increased over prior years (2017, 43).		-
		fiscal years increased over prior year's (2017-18) annual payment?		X
		If yes, will funding sources used to pay long-term commitments decrease or overite prices.		
		decrease or expire prior to the end of the commitment period, or are they one-time sources?	х	
S7a	Postemployment Benefits	Does the district provide postemployment benefits other than	_	
	Other than Pensions	pensions (OPEB)?		х
		 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'	1	
- 1	benefits	o mponication);		X
20		 If yes, have there been changes since first interim in self- insurance liabilities? 	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	x	
	j	Classified? (Section S8B, Line 1b) Management(supportion)	X	
S8	Labor Agreement Budget	Management/supervisor/confidential? (Section S8C, Line 1b) For peggiations settled sizes first in the settled sizes first i	X	
	Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)		
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projects the life	n/a	
		negative fund balance at the end of the current fiscal year?	x	

A1	TIONAL FISCAL INDICATORS Negative Cash Flow		No	Yes
		Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	- 6
A2	Independent Position Control	Is personnel position control independent from the payroll system?		
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools	<u></u>		х
	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?	х	
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?		
48	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	
19	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	

