



COLTON JOINT UNIFIED SCHOOL DISTRICT



FIRST INTERIM 2018-2019

Presented to Governing Board December 13, 2018

Colton Joint Unified School District
2018-19 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2018
Presented December 13, 2018

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Comparison of the State’s Proposed and Enacted Budget

During the preparation of the Enacted State Budget, there were various components of the May Revision budget that were either changed, removed, or not included in the Enacted State Budget. Since districts’ budgets are prepared based on the May Revision, the First Interim incorporates such changes. Illustrated below are the primary provisions and how the Enacted State Budget compares to the May Revision.

Proposition 98 Funding: The Enacted State Budget set Proposition 98 funding for 2018-19 at \$78.4 billion, which represents no change from the May Revision estimate.

LCFF Gap Funding and Cost-of-Living-Adjustment (COLA): The enacted State Budget fully implements the LCFF in 2018-19 (two years earlier than originally scheduled), with \$3.7 billion provided in new funding for the LCFF, up approximately \$500 million from the May Revision, and provides an additional \$570 million above the COLA as an ongoing increase to the formula. Illustrated below is a comparison of the gap funding percentages and COLA percentages between the proposed and Enacted State Budget.

| Description | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--------------------------------------|---------|---------|---------|---------|
| LCFF Gap Funding % – Proposed | 43.97% | 100.00% | 100.00% | 100.00% |
| LCFF Gap Funding % – Enacted | 42.97% | 100.00% | 100.00% | 100.00% |
| Annual COLA (LCFF) – Proposed | 1.56% | 3.00% | 2.57% | 2.67% |
| Annual COLA (LCFF) – Enacted | 1.56% | 3.70%* | 2.57% | 2.67% |

*Enacted COLA of 3.70% includes statutory COLA of 2.71% plus an augmentation of 0.99%.

K-12 One-Time and Block Grant Mandate Funding: The Governor’s May Revision included over \$2.0 billion in one-time discretionary funds for districts, which equaled approximately \$344 per student. This amount was reduced to \$1.1 billion, or, \$184 per ADA in the enacted State Budget.

There was no change to the Mandate Block Grant from the May Revision, with the COLA resulting in a slight increase per ADA over 2017-18.

Early Childhood Programs: Changes to early childhood programs are illustrated below:

- A 2.71% COLA for both Prop. 98 and non-Prop 98 direct service programs, along with a further 2.975% Standard Reimbursement Rate increase;
- Creation of a one-time \$167 million Inclusive Early Education Expansion program to be awarded on a competitive basis. Funds may be used for one-time infrastructure costs only, including adaptive and universal design facility renovations, adaptive equipment, and professional development.
- Funding for 2,100 additional Alternative Payment childcare slots and over 11,000 temporary additional AP slots through June 30, 2022;
- Full-year implementation of the increased 2,959 full-day State-Preschool spots, to begin April 1, 2019;
- Additionally, the budget trailer bill requires CDE to adopt regulations for California State Preschool programs, by July 1, 2019, related to outdoor shade, drinking water, restrooms, supervision of children, and maintenance of indoor and outdoor space.

Career Technical Education

The 2018 Budget Act contains \$164 million in ongoing funding for the K-12 Strong Workforce Program, and an additional \$150 million in ongoing funding for the CTE Incentive Grant. Both grant programs are competitive and require a funding match.

Other Programs

Low-Performing Schools Block Grant: One-time grant to help address the achievement gap for all students. Funding is estimated to be \$1,976 per eligible pupil. To estimate eligibility, districts can subtract low-income, EL, foster youth and special education students from their low-performing population (based on the 2016-17 CAASP test). CDE will determine the eligible pupil count and automatically apportion the block grant. Funds may be expended through 2020-21 and shall be used for evidenced-based services that directly support pupil academic achievement.

Classified School Employees Professional Development Block Grant Program: Provides \$45 million to LEAs with a one-time grant based on their classified employee FTE. The first priority for the funds is the implementation of school safety plans. Districts can expect to receive \$177 per classified FTE.

Classified School Employees Summer Assistance Program: If a LEA chooses to participate in this program, it must notify classified employees by January 1, 2019 that it has elected to participate for the 2019-20. The program authorizes classified employees of school districts that do not pay the annual or monthly salaries of classified employees in 12 equal monthly payments to opt to participate in the Classified School Employees Summer Furlough Fund. CDE will apportion funds to participating LEAs to provide a participating classified employee up to \$1 for each \$1 that he or she has elected to have withheld from monthly paychecks. During the

summer recess, the LEA would pay the participating employee the amounts withheld from the employee's checks plus the amount contributed by CDE. This is a one-time apportionment.

Local Solutions Grant Program: The Budget contains \$50 million for competitive grants to LEAs for the recruitment, preparation and support of new Special Education teachers. Grants of up to \$20,000 per teacher participant are available and require a local match.

Teacher Residency Grant Program: Apportions \$25 million to the CTC to provide one-time competitive grants to develop new, or expand existing, teacher residency programs that recruit and support the preparation of bilingual education, science, technology, engineering or mathematics teachers.

Routine Restricted Maintenance Account

Due to the passage of Proposition 51, any local educational agency that applies for state bond funds and receives a Proposition 51 apportionment from the State Allocation Board (SAB) would be subject to conditions set forth by the bond measure. The Proposition 51 ballot initiative contained language that the School Facility Program (SFP) is administered as it existed on January 1, 2015 which includes the provision of contributing the full three percent of General Fund expenditures into the routine restricted maintenance account (RRMA). This requirement, however, does not apply to projects funded by Propositions 1A, 47, and 55 as those bond measures did not contain similar language. Therefore, districts would either be required to contribute the three percent if participating in Proposition 51 (timing of contribution yet to be determined), or continue to follow the guidance of AB 104 and gradually increase their contributions as follows:

- All LEAs that received ANY School Facility Program funding are required to deposit 3% into their Routine Restricted Maintenance Account in the year in which the LCFF is fully implemented, which is 2019-20.
- If district received Prop. 51 funds in 2017-18 or 2018-19, the minimum 3% RRMA contribution is required in 2018-19.

Reserves

District Reserve Requirements (Senate Bill 858): The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

- The Proposition 98 maintenance factor must be fully repaid
- Proposition 98 must be funded based on Test 1
- Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
- A deposit must be made into the Proposition 98 reserve when capital gains revenues exceed 8% of General Fund revenues

Existing law specifies that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned

or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

Senate Bill (SB) 751 became effective January 1, 2018. It made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds 3 percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts (pending clarifying legislation)
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

The district reserve cap is not activated in 2018-19 and is not expected to be activated in 2019-20. The likelihood of the reserve cap being activated in future years remains low, but if it is activated districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period.

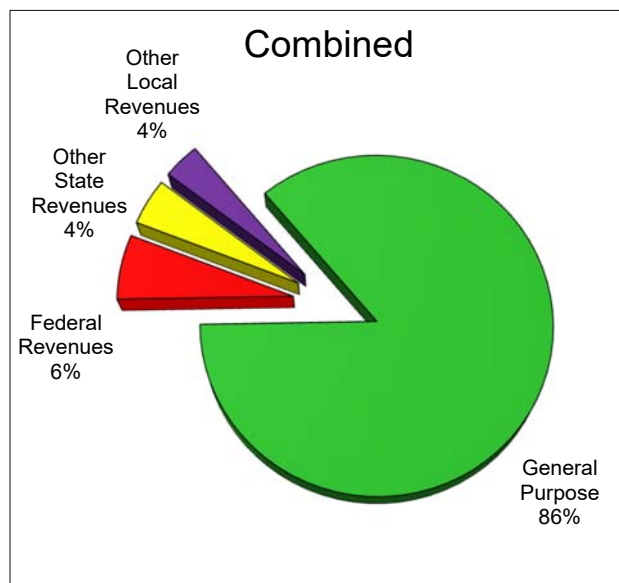
2018-19 Colton Joint Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 21,101 (excludes COE ADA of 74).
 - Due to declining enrollment the funded ADA will be based on the prior year ADA of 21,452.31.
- ❖ The District's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 83.4%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$151 per ADA for unrestricted purposes and \$53 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$31.16 for K-8 ADA and \$59.83 for 9-12 ADA.
- ❖ One-Time Mandate Funds are estimated at \$184 for K-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

| Description | Unrestricted | Combined |
|--------------------------------|----------------------|----------------------|
| General Purpose Revenue (LCFF) | \$234,176,210 | \$234,716,210 |
| Federal Revenues | \$120,002 | \$16,875,930 |
| Other State Revenues | \$8,149,463 | \$12,214,864 |
| Other Local Revenues | \$413,741 | \$9,556,818 |
| TOTAL | \$242,859,416 | \$273,363,822 |



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

The creation of Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting

- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2018-19. The amounts will be revised throughout the year based on information received from the state.

| Education Protection Account (EPA) Budget | |
|--|--------------|
| 2018-19 Fiscal Year | |
| Description | Amount |
| BEGINNING BALANCE | \$0 |
| BUDGETED EPA REVENUES: | |
| <i>Estimated EPA Funds</i> | \$29,418,760 |
| BUDGETED EPA EXPENDITURES: | |
| <i>Certificated Instructional Salaries</i> | \$20,000,000 |
| <i>Certificated Instructional Benefits</i> | \$7,156,601 |
| TOTAL | \$27,156,601 |
| ENDING BALANCE | \$2,262,159 |

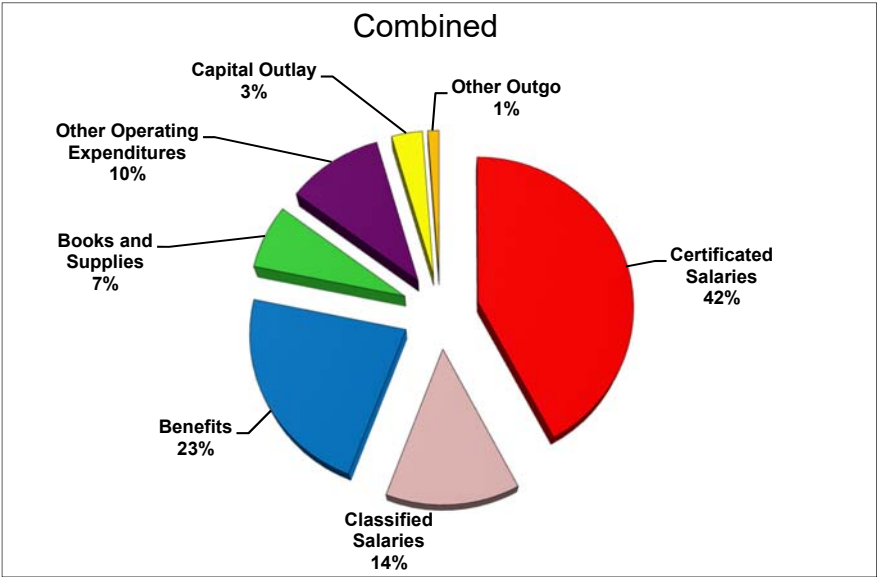
Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 83% of the District’s unrestricted budget, and approximately 79% of the total General Fund budget.

| Description | Unrestricted | Combined |
|---|----------------------|----------------------|
| Certificated Salaries | \$100,468,463 | \$116,480,426 |
| Classified Salaries | \$28,779,768 | \$37,297,120 |
| Benefits (Payroll Taxes and Health & Welfare Contributions) | \$51,913,920 | \$61,979,260 |
| Books and Supplies | \$12,439,387 | \$19,162,394 |
| Other Operating Expenditures | \$17,823,110 | \$28,500,072 |
| Capital Outlay | \$3,971,876 | \$9,139,894 |
| Other Outgo | \$1,578,414 | \$3,272,979 |
| TOTAL | \$216,974,938 | \$275,832,145 |

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions and transfers of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

| Description | Amount |
|---------------------------------------|---------------------|
| Special Education, Various Programs | \$16,379,438 |
| Restricted Maintenance Account | \$8,400,000 |
| OPEB Contribution | \$2,427,000 |
| Restricted Redevelopment Agency Funds | \$1,500,000 |
| Cafeteria Fund | \$187,552 |
| TOTAL CONTRIBUTIONS | \$28,893,990 |

General Fund Summary

The District’s 2018-19 Unrestricted General Fund projects a total operating deficit of \$1,509,512 resulting in an estimated ending fund balance of \$34.53 million. The components of the District’s fund balance are as follows: revolving cash & other nonspendables - \$322,753; assignments - \$11,885,977; economic uncertainty - \$8,398,500; and unassigned/unappropriated \$13,918,938. In accordance with SB 858 a detail description of assigned and unassigned balances is illustrated below.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2018-19 school year.

Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance:

| FUND | 2017-18 | Est. Net Change | 2018-19 |
|---|----------------------|------------------------|---------------------|
| General Fund | \$44,951,430 | (\$7,122,875) | \$37,828,555 |
| Adult Education Fund | \$351,724 | (\$347,505) | \$4,219 |
| Child Development Fund | \$176,417 | (\$89,686) | \$86,731 |
| Cafeteria Fund | \$1,170,675 | (\$465,090) | \$705,585 |
| Deferred Maintenance Fund | \$847,335 | (\$139,602) | \$707,733 |
| Building Fund | \$13,551,916 | (\$12,691,907) | \$860,009 |
| Capital Facilities Fund | \$13,205,608 | (\$11,903,588) | \$1,302,020 |
| County School Facilities Fund | \$992 | \$10 | \$1,002 |
| Special Reserve for Capital Outlay Fund | \$2,181,421 | (\$1,584,000) | \$597,421 |
| Bond Interest & Redemption Fund | \$20,855,078 | \$1 | \$20,855,079 |
| Community Facility District Funds | \$4,541,085 | \$158,050 | \$4,699,135 |
| Self Insurance Fund | \$14,458,999 | \$426,839 | \$14,885,838 |
| TOTAL | \$116,292,680 | (\$33,759,353) | \$82,533,327 |

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

| <i>Planning Factor</i> | <i>Fiscal Year</i> | | | |
|---|--|--|--|--|
| | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| COLA (DOF) | 1.56% | 3.7% | 2.57% | 2.67% |
| STRS Employer Rates | 14.43% | 16.28% | 18.13% | 19.1% |
| PERS Employer Rates (PERS Board / Actuary) | 15.531% | 18.062% | 20.70% | 23.4% |
| Lottery – unrestricted per ADA | \$156 | \$151 | \$151 | \$151 |
| Lottery – Prop. 20 per ADA* | \$59.88 | \$53 | \$53 | \$53 |
| Mandated Cost per ADA / One Time Allocations (DOF) | \$147 | \$184 | \$0 | \$0 |
| Mandate Block Grant for Districts: K-8 per ADA | \$30.34 | \$31.16 | \$31.96 | \$32.81 |
| Mandate Block Grant for Districts: 9-12 per ADA | \$58.25 | \$59.83 | \$61.37 | \$63.01 |
| Mandate Block Grant for Charters: K-8 per ADA | \$15.90 | \$16.33 | \$16.75 | \$17.20 |
| Mandate Block Grant for Charters: 9-12 per ADA | \$44.04 | \$45.23 | \$46.39 | \$47.63 |
| Routine Restricted Maintenance Account * <i>Percentage of total general fund expenditures</i> <i>(Note: Due to the November 2016 facility bond proposition passing, the RRMA requirement may revert to 3% for applicable LEAs. Please refer to description noted above.)</i> | Lesser of: 3%* or 2014-15 Amount | Greater of: Lesser of: 3%* / 2014-15 Amount or 2%* | Greater of: Lesser of: 3%* / 2014-15 Amount or 2%* | Greater of: Lesser of: 3%* / 2014-15 Amount or 2%* |

NOTE: 2018-19 COLA of 3.7% includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$570 million for school districts and charter schools.

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

The District anticipates enrollment to decrease over the next three years, based on data and trends at the elementary school level. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA. Federal, State and Local revenues are expected to remain relatively constant for subsequent years.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by an average of 1.7% each year. Classified step costs are expected to increase by an average of 1.7% each year.

On December 21, 2016, the California Public Employees' Retirement System (CalPERS) Board took action to approve lowering what is known as the "discount rate" from 7.5% to 7.0% over

three years beginning in 2019-20. This action effectively lowers what CalPERS projects will be the annual rate of return on its entire investment portfolio (i.e. investment return percentage). By reducing the current discount rate from 7.5% to 7.375% in 2018-19, 7.25% in 2019-20, and to 7.0% in 2020-21, the CalPERS Board will be scheduling higher employer contribution rates that will significantly exceed previous projected increases. Illustrated below are the actual rates through 2018-19 and projected rates through 2024-25.

| CalPERS Rate Comparison | | | | | | | | |
|----------------------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Description | 2017-18 Actual | 2018-19 Projected | 2019-20 Projected | 2020-21 Projected | 2021-22 Projected | 2022-23 Projected | 2023-24 Projected | 2024-25 Projected |
| Employer Rates | 15.531% | 18.062% | 20.7% | 23.4% | 24.5% | 25.0% | 25.5% | 25.7% |
| Member (Pre-PEPRA) | 7% | 7% | 7% | 7% | 7% | 7% | 7% | 7% |
| Member (Post-PEPRA) | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |

Assembly Bill 1469 (CalSTRS full-funding plan) increased the contribution rates that employers, employees and the State pay to support the California State Teachers' Retirement System (CalSTRS). Similar to CalPERS, the CalSTRS Board lowered its assumed rate of return on its investment portfolio from 7.5% to 7.0% and adopted new demographic assumptions. Under Assembly Bill 1469 both State and employer contribution rates may be increased by the CalSTRS Board in order to maintain the goal of reaching full funding of the retirement system by 2046.

Current law increases STRS contribution rates to 19.1% beginning July 1, 2020. Further, under Education Code Section 22950.5, CalSTRS will have the authority to increase or decrease the employer and State contribution rates. However, the rates may not be increased by more than one percent in a year and cannot exceed 12% overall until the remaining unfunded actuarial obligation is eliminated. In addition, new CalSTRS members (hired after January 1, 2013) are required to pay at least half of the normal cost of the DB program; thus, these members' contributions will increase by 0.5% effective July 1, 2017.

Illustrated below are the statutory rates through 2020-21 and projected rates from 2022-23 through 2024-25:

| CalSTRS Rates per Education Code Sections 22901.7 and 22950.5 | | | | | | | | |
|---|----------------|----------------|------------------|------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Approved | 2020-21 Approved | 2021-22 Approved | 2022-23 Projected | 2023-24 Projected | 2024-25 Projected |
| Employer Rates | 14.43% | 16.28% | 18.13% | 19.10% | 18.60% (20.10% max.) | 18.10% (20.25% max.) | 18.10% (20.25% max.) | 18.10% (20.25% max.) |
| Member (2% at 60) | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% |
| Member (2% at 62) | 9.205% | 10.205% | 10.205% | 10.205% | 10.205% | 10.205% | 10.205% | 10.205% |

Therefore, adjustments to benefits reflect the effects of salary changes noted above, and expected increases to employer pension costs.

Unrestricted supplies and operating expenditures are projected to fluctuate due to scheduled textbook adoptions, student technology refresh, and facilities updates. Restricted supplies and operating expenditures are projected to decrease due to spend-down of grant funds. Capital outlay, other outgo, and transfers out are estimated to remain relatively constant. Contributions to restricted programs are projected to increase due to salary and pension increases for programs that receive support from the unrestricted General Fund.

Estimated Ending Fund Balances:

During 2019-20, the District estimates that the unrestricted General Fund is projected to deficit spend by \$2,663,635 resulting in an unrestricted ending General Fund balance of approximately \$31.86 million.

During 2020-21, the District estimates that the unrestricted General Fund is projected to deficit spend by \$5,274,254 resulting in an unrestricted ending General Fund balance of approximately \$26.59 million.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of three percent of total general fund outgo are reserved for the following activities:

| Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances: | | | | |
|--|---|-----------------------|---------------------|---------------------|
| Objects 9780/9789/9790: | 2018-19 Budget | 2019-20 MYP | 2020-21 MYP | |
| Fund 01: General Fund (3% REU and Non-spendable reserves) | \$8,721,253 | \$8,468,400 | \$8,658,700 | |
| Fund 01: Assigned and Unassigned Fund Balance | \$29,107,302 | \$25,601,730 | \$19,042,386 | |
| | | | | |
| Total Assigned and Unassigned Ending Fund Balances | \$37,828,555 | \$34,070,130 | \$27,701,086 | |
| District Standard Reserve Level (Form CS Line 10B-4) | 3% | 3% | 3% | |
| | | | | |
| General Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11) | \$279,946,697 | \$275,610,510 | \$281,953,662 | |
| Less District Minimum Reserve for Economic Uncertainties | \$8,398,500 | \$8,268,400 | \$8,458,700 | |
| | | | | |
| Remaining Balance to Substantiate Need | \$29,430,055 | \$25,801,730 | \$19,242,386 | |
| Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties: | | | | |
| Fund | Description of Reason | 2018-19 Budget | 2019-20 MYP | 2020-21 MYP |
| 01 | Non-spendable reserves | \$322,753 | \$200,000 | \$200,000 |
| 01 | 850/900 Washington purchase/improvements | \$2,000,000 | | |
| 01 | LCAP Proportionality | \$4,577,552 | \$4,577,552 | \$4,577,552 |
| 01 | Cover 2019-20 Projected Deficit Spending | \$3,758,425 | | |
| 01 | Cover 2020-21 Projected Deficit Spending | | \$6,369,044 | |
| 01 | Cover 2021-22 Projected Deficit Spending | | | \$1,008,257 |
| 01 | Vehicle/Athletics/Field Renovation/Student Technology Refresh | \$1,050,000 | \$1,050,000 | \$1,050,000 |
| 01 | Facility relocation costs | \$500,000 | | |
| 01 | Restricted Programs | \$3,302,387 | \$2,207,596 | \$1,112,806 |
| 01 | Additional reserve for salary and benefit increases, budget stability | \$13,918,938 | \$11,397,538 | \$11,293,771 |
| | | | | |
| | Total of Substantiated Needs | \$29,430,055 | \$25,801,730 | \$19,242,386 |

Conclusion:

The multi-year projection supports that the District will be able to meet its financial obligations for the current and two subsequent years.

Colton Joint Unified School District
2018-19 First Interim MYP

| | Budget 2018-19 | | | Projection 2019-20 | | | Projection 2020-21 | | |
|---|--------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Revenue | | | | | | | | | |
| General Purpose | 234,176,210 | 0 | 234,176,210 | 237,054,473 | 0 | 237,054,473 | 240,787,006 | 0 | 240,787,006 |
| Federal Revenue | 120,002 | 16,755,928 | 16,875,930 | 120,002 | 16,755,928 | 16,875,930 | 120,002 | 16,755,928 | 16,875,930 |
| State Revenue | 8,149,463 | 4,065,401 | 12,214,864 | 4,299,463 | 4,065,401 | 8,364,864 | 4,299,463 | 4,065,401 | 8,364,864 |
| Local Revenue | 413,741 | 9,143,077 | 9,556,818 | 413,741 | 9,143,077 | 9,556,818 | 413,741 | 9,143,077 | 9,556,818 |
| Total Revenue | 242,859,416 | 29,964,406 | 272,823,822 | 241,887,679 | 29,964,406 | 271,852,085 | 245,620,212 | 29,964,406 | 275,584,618 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | 100,468,463 | 16,011,963 | 116,480,426 | 101,254,655 | 16,220,163 | 117,474,818 | 102,151,893 | 16,431,063 | 118,582,956 |
| Classified Salaries | 28,779,768 | 8,517,352 | 37,297,120 | 29,144,107 | 8,628,052 | 37,772,159 | 29,534,536 | 8,740,252 | 38,274,788 |
| Benefits | 51,913,920 | 10,065,340 | 61,979,260 | 55,315,203 | 10,777,012 | 66,092,215 | 57,953,420 | 11,371,180 | 69,324,600 |
| Books and Supplies | 12,439,387 | 6,723,007 | 19,162,394 | 8,439,387 | 6,723,007 | 15,162,394 | 9,939,387 | 6,723,007 | 16,662,394 |
| Other Services & Oper. Expenses | 17,823,110 | 10,676,963 | 28,500,073 | 15,823,110 | 7,306,396 | 23,129,506 | 15,823,110 | 7,306,396 | 23,129,506 |
| Capital Outlay | 3,971,876 | 5,168,018 | 9,139,894 | 3,971,876 | 4,020,011 | 7,991,887 | 3,971,876 | 4,020,011 | 7,991,887 |
| Other Outgo 7xxx | 3,411,000 | 0 | 3,411,000 | 3,411,000 | 0 | 3,411,000 | 3,411,000 | 0 | 3,411,000 |
| Transfer of Indirect 73xx | (1,832,586) | 1,694,565 | (138,021) | (1,832,586) | 1,694,565 | (138,021) | (1,832,586) | 1,694,565 | (138,021) |
| Unidentified Cuts | | | | | | | | | |
| Total Expenditures | 216,974,938 | 58,857,208 | 275,832,146 | 215,526,752 | 55,369,206 | 270,895,958 | 220,952,636 | 56,286,474 | 277,239,110 |
| Deficit/Surplus | 25,884,478 | (28,892,802) | (3,008,324) | 26,360,927 | (25,404,800) | 956,127 | 24,667,576 | (26,322,068) | (1,654,492) |
| Other Sources/(uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers in/(out) | (2,614,552) | (1,500,000) | (4,114,552) | (3,214,552) | (1,500,000) | (4,714,552) | (3,214,552) | (1,500,000) | (4,714,552) |
| Contributions to Restricted | (24,779,438) | 24,779,438 | 0 | (25,810,010) | 25,810,010 | 0 | (26,727,278) | 26,727,278 | 0 |
| Net increase (decrease) in Fund Balance | (1,509,512) | (5,613,364) | (7,122,876) | (2,663,635) | (1,094,790) | (3,758,425) | (5,274,254) | (1,094,790) | (6,369,044) |
| Beginning Balance | 36,035,680 | 8,915,750 | 44,951,430 | 34,526,168 | 3,302,386 | 37,828,554 | 31,862,533 | 2,207,596 | 34,070,129 |
| Ending Balance | 34,526,168 | 3,302,386 | 37,828,554 | 31,862,533 | 2,207,596 | 34,070,129 | 26,588,280 | 1,112,806 | 27,701,086 |
| Reserve for Econ Uncertainty (3%) | 8,398,500 | | 8,398,500 | 8,268,400 | | 8,268,400 | 8,458,700 | | 8,458,700 |
| Revolving/Stores/Prepays | 322,753 | | 322,753 | 200,000 | | 200,000 | 200,000 | | 200,000 |
| 850/900 Washington purch/imprvmts | 2,000,000 | | 2,000,000 | 0 | | 0 | 0 | | 0 |
| LCAP MPP Est. | 4,577,552 | | 4,577,552 | 4,577,552 | | 4,577,552 | 4,577,552 | | 4,577,552 |
| Deficit Spending 2019-20 | 3,758,425 | | 3,758,425 | 0 | | 0 | 0 | | 0 |
| Deficit Spending 2020-21 | | | 0 | 6,369,044 | | 6,369,044 | 1,008,257 | | 1,008,257 |
| Deficit Spending 2021-22 | | | 500,000 | | | 0 | | | 0 |
| Facility relocation costs | | | 500,000 | | | 0 | | | 0 |
| Vehicle/Athletics/Field Renovation/Student Technology 1:1 Refresh | 1,050,000 | | 1,050,000 | 1,050,000 | | 1,050,000 | 1,050,000 | | 1,050,000 |
| Restricted Programs | | | 3,302,386 | 2,207,596 | | 2,207,596 | 1,112,806 | | 1,112,806 |
| Unappropriated Fund Balance | 13,918,938 | 0 | 13,918,938 | 11,397,538 | 0 | 11,397,538 | 11,293,770 | 0 | 11,293,770 |
| <i>Unappropriated Percent</i> | | | 5.0% | 4.2% | | 4.2% | | | 4.1% |

Colton Joint Unified School District
2018-19 First Interim MYP

Notes:

1. 100 % DOF Gap Funding % utilized
2. Project on-going declining enrollment
3. 2018-19 One Time Revenues budgeted at \$3.9m
4. Includes estimated cost of step & column
5. Includes increase to pension contributions and 2.5% average increase for Health and Welfare
6. Cost and attrition savings related to 2017-18 SERP included

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2018

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Jesssica Hurst

Telephone: 909-580-5000

Title: Director, Fiscal Services

E-mail: Jessica_Hurst@CJUSD.net

Criteria and Standards Review Summary

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

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

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

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

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

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

01 GENERAL FUND

The General Fund is the chief operating fund and is used to account for the ordinary operations of a Local Education Agency.



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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 232,026,404.00 | 234,176,210.00 | 63,418,709.20 | 234,176,210.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 14,137,667.00 | 16,875,930.00 | 159,436.01 | 16,875,930.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 15,473,595.00 | 12,214,864.00 | 206,081.14 | 12,214,864.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,545,279.00 | 9,545,770.00 | 1,766,630.42 | 9,556,818.00 | 11,048.00 | 0.1% |
| 5) TOTAL, REVENUES | | | 271,182,945.00 | 272,812,774.00 | 65,550,856.77 | 272,823,822.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 117,177,307.00 | 116,469,312.00 | 27,822,314.99 | 116,480,426.00 | (11,114.00) | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 37,494,617.00 | 37,309,178.00 | 10,965,522.93 | 37,297,120.00 | 12,058.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 61,790,166.00 | 61,999,344.97 | 15,579,453.99 | 61,979,259.97 | 20,085.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 18,410,720.00 | 19,163,299.92 | 1,964,204.34 | 19,162,393.92 | 906.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 30,058,357.00 | 28,469,090.08 | 9,206,051.65 | 28,500,072.08 | (30,982.00) | -0.1% |
| 6) Capital Outlay | | 6000-6999 | 5,784,009.00 | 9,137,894.00 | 1,181,040.68 | 9,139,894.00 | (2,000.00) | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 3,411,000.00 | 3,411,000.00 | 813,808.05 | 3,411,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (119,169.00) | (138,021.00) | 71,546.95 | (138,021.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 274,007,007.00 | 275,821,097.97 | 67,603,943.58 | 275,832,144.97 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,824,062.00) | (3,008,323.97) | (2,053,086.81) | (3,008,322.97) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 4,427,000.00 | 4,114,552.00 | 2,427,000.00 | 4,114,552.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (4,427,000.00) | (4,114,552.00) | (2,427,000.00) | (4,114,552.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (7,251,062.00) | (7,122,875.97) | (4,480,086.81) | (7,122,874.97) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 39,991,686.58 | 44,951,430.32 | | 44,951,430.32 | 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) | | | 39,991,686.58 | 44,951,430.32 | | 44,951,430.32 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 39,991,686.58 | 44,951,430.32 | | 44,951,430.32 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 32,740,624.58 | 37,828,554.35 | | 37,828,555.35 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 50,000.00 | | 50,000.00 | | |
| Stores | | 9712 | 0.00 | 150,000.00 | | 150,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 122,753.00 | | 122,753.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 3,201,621.28 | 3,302,386.62 | | 3,302,387.59 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 11,885,977.00 | | 11,885,977.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 8,398,500.00 | | 8,398,500.00 | | |
| Unassigned/Unappropriated Amount | | | 29,539,003.30 | 13,918,937.73 | | 13,918,937.76 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 191,569,800.00 | 191,457,447.00 | 56,483,758.00 | 191,457,447.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 27,156,601.00 | 29,418,760.00 | 8,109,342.00 | 29,418,760.00 | 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 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 16,130,000.00 | 16,130,000.00 | 220,184.59 | 16,130,000.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 500,000.00 | 500,000.00 | 16,061.67 | 500,000.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 150,000.00 | 150,000.00 | 112,283.82 | 150,000.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 400,000.00 | 400,000.00 | 205,495.87 | 400,000.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (2,500,000.00) | (2,500,000.00) | (32,023.95) | (2,500,000.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 200,002.00 | 200,002.00 | 0.00 | 200,002.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 20,000.00 | 20,000.00 | 3,607.20 | 20,000.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 233,726,403.00 | 235,876,209.00 | 65,118,709.20 | 235,876,209.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (1,700,000.00) | (1,700,000.00) | (1,700,000.00) | (1,700,000.00) | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 1.00 | 1.00 | 0.00 | 1.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 232,026,404.00 | 234,176,210.00 | 63,418,709.20 | 234,176,210.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 3,855,839.00 | 3,855,839.00 | 0.00 | 3,855,839.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 332,929.00 | 330,900.00 | 0.00 | 330,900.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 7,717,144.00 | 8,989,614.00 | 0.00 | 8,989,614.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Educator Quality | 4035 | 8290 | 897,263.00 | 1,498,386.00 | 44,297.72 | 1,498,386.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | 27,699.00 | 85,588.00 | 599.65 | 85,588.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 523,527.00 | 780,757.00 | 8,507.10 | 780,757.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, | | | | | | | |
| Other NCLB / Every Student Succeeds Act | 5510, 5630 | 8290 | 0.00 | 507,344.00 | 0.00 | 507,344.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 170,000.00 | 214,236.00 | 0.00 | 214,236.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 613,266.00 | 613,266.00 | 106,031.54 | 613,266.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 14,137,667.00 | 16,875,930.00 | 159,436.01 | 16,875,930.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 7,990,000.00 | 4,721,531.00 | 0.00 | 4,721,531.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 4,339,932.00 | 4,339,932.00 | 176,996.16 | 4,339,932.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 1,562,455.00 | 1,562,455.00 | (0.02) | 1,562,455.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 1,310.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,581,208.00 | 1,590,946.00 | 27,775.00 | 1,590,946.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 15,473,595.00 | 12,214,864.00 | 206,081.14 | 12,214,864.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 1,500,000.00 | 1,500,000.00 | 1.35 | 1,500,000.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 59,002.00 | 59,002.00 | 7,205.00 | 59,002.00 | 0.00 | 0.0% |
| Interest | | 8660 | 201,100.00 | 201,100.00 | 202,713.63 | 201,100.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 137,100.00 | 137,591.00 | 125,671.44 | 148,639.00 | 11,048.00 | 8.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 7,643,077.00 | 7,643,077.00 | 1,431,039.00 | 7,643,077.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 9,545,279.00 | 9,545,770.00 | 1,766,630.42 | 9,556,818.00 | 11,048.00 | 0.1% |
| TOTAL, REVENUES | | | 271,182,945.00 | 272,812,774.00 | 65,550,856.77 | 272,823,822.00 | 11,048.00 | 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 95,968,965.00 | 95,049,498.00 | 22,638,463.28 | 95,060,612.00 | (11,114.00) | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 8,473,487.00 | 9,042,989.00 | 2,139,207.25 | 9,042,989.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 10,086,184.00 | 10,109,791.00 | 2,461,594.88 | 10,109,791.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 2,648,671.00 | 2,267,034.00 | 583,049.58 | 2,267,034.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 117,177,307.00 | 116,469,312.00 | 27,822,314.99 | 116,480,426.00 | (11,114.00) | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 6,463,496.00 | 6,131,368.00 | 1,501,545.99 | 6,131,368.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 17,477,114.00 | 17,596,474.00 | 5,396,395.89 | 17,584,414.00 | 12,060.00 | 0.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 4,501,756.00 | 4,492,434.00 | 1,415,296.01 | 4,492,436.00 | (2.00) | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 8,269,912.00 | 8,284,297.00 | 2,462,237.13 | 8,284,297.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 782,339.00 | 804,605.00 | 190,047.91 | 804,605.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 37,494,617.00 | 37,309,178.00 | 10,965,522.93 | 37,297,120.00 | 12,058.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 18,589,977.00 | 18,739,487.00 | 4,470,895.49 | 18,730,974.00 | 8,513.00 | 0.0% |
| PERS | | 3201-3202 | 6,574,155.00 | 6,742,488.00 | 1,917,397.96 | 6,736,460.00 | 6,028.00 | 0.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,484,336.00 | 4,506,614.81 | 1,232,661.80 | 4,504,017.81 | 2,597.00 | 0.1% |
| Health and Welfare Benefits | | 3401-3402 | 27,373,984.00 | 27,245,674.33 | 7,152,462.47 | 27,242,830.33 | 2,844.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 77,737.00 | 78,718.83 | 19,287.99 | 78,715.83 | 3.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 3,111,088.00 | 3,107,473.00 | 775,748.28 | 3,107,373.00 | 100.00 | 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 | 1,578,889.00 | 1,578,889.00 | 11,000.00 | 1,578,889.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 61,790,166.00 | 61,999,344.97 | 15,579,453.99 | 61,979,259.97 | 20,085.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 4,456,000.00 | 4,454,345.00 | 170,016.89 | 4,454,410.00 | (65.00) | 0.0% |
| Books and Other Reference Materials | | 4200 | 704,122.00 | 644,368.00 | 66,365.98 | 644,530.00 | (162.00) | 0.0% |
| Materials and Supplies | | 4300 | 11,235,840.00 | 11,960,978.92 | 1,579,161.11 | 11,942,864.92 | 18,114.00 | 0.2% |
| Noncapitalized Equipment | | 4400 | 2,009,758.00 | 2,098,608.00 | 147,436.32 | 2,115,589.00 | (16,981.00) | -0.8% |
| Food | | 4700 | 5,000.00 | 5,000.00 | 1,224.04 | 5,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 18,410,720.00 | 19,163,299.92 | 1,964,204.34 | 19,162,393.92 | 906.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 2,520,793.00 | 2,733,407.00 | 1,026,089.11 | 2,733,407.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,533,430.00 | 2,285,452.00 | 420,575.69 | 2,294,852.00 | (9,400.00) | -0.4% |
| Dues and Memberships | | 5300 | 72,955.00 | 74,458.00 | 31,464.40 | 74,458.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 1,309,250.00 | 1,309,250.00 | 1,168,280.00 | 1,309,250.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 5,882,618.00 | 5,921,700.00 | 1,726,869.63 | 5,921,700.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 9,101,715.00 | 5,740,968.00 | 834,764.23 | 5,742,979.00 | (2,011.00) | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (39,451.00) | (20,600.92) | (3,440.19) | (20,600.92) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 9,104,845.00 | 9,857,830.00 | 3,869,025.76 | 9,877,401.00 | (19,571.00) | -0.2% |
| Communications | | 5900 | 572,202.00 | 566,626.00 | 132,423.02 | 566,626.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 30,058,357.00 | 28,469,090.08 | 9,206,051.65 | 28,500,072.08 | (30,982.00) | -0.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 11,000.00 | 11,000.00 | 50.00 | 11,000.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 2,978,007.00 | 6,338,007.00 | 983,729.30 | 6,338,007.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 2,773,002.00 | 2,743,042.00 | 197,261.38 | 2,745,042.00 | (2,000.00) | -0.1% |
| Equipment Replacement | | 6500 | 22,000.00 | 45,845.00 | 0.00 | 45,845.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 5,784,009.00 | 9,137,894.00 | 1,181,040.68 | 9,139,894.00 | (2,000.00) | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 15,000.00 | 15,000.00 | (4,664.00) | 15,000.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 80,000.00 | 80,000.00 | 1,413.00 | 80,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 2,700,000.00 | 2,700,000.00 | 507,737.56 | 2,700,000.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 45,000.00 | 45,000.00 | 24,181.45 | 45,000.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 571,000.00 | 571,000.00 | 285,140.04 | 571,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,411,000.00 | 3,411,000.00 | 813,808.05 | 3,411,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (119,169.00) | (138,021.00) | 71,546.95 | (138,021.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (119,169.00) | (138,021.00) | 71,546.95 | (138,021.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 274,007,007.00 | 275,821,097.97 | 67,603,943.58 | 275,832,144.97 | (11,047.00) | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 500,000.00 | 187,552.00 | 0.00 | 187,552.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 3,927,000.00 | 3,927,000.00 | 2,427,000.00 | 3,927,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 4,427,000.00 | 4,114,552.00 | 2,427,000.00 | 4,114,552.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (4,427,000.00) | (4,114,552.00) | (2,427,000.00) | (4,114,552.00) | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 232,026,404.00 | 234,176,210.00 | 63,418,709.20 | 234,176,210.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 120,002.00 | 120,002.00 | 13,939.93 | 120,002.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 11,417,932.00 | 8,149,463.00 | 96,081.59 | 8,149,463.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 402,202.00 | 402,693.00 | 335,591.42 | 413,741.00 | 11,048.00 | 2.7% |
| 5) TOTAL, REVENUES | | | 243,966,540.00 | 242,848,368.00 | 63,864,322.14 | 242,859,416.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 101,752,767.00 | 100,461,472.00 | 24,008,712.58 | 100,468,463.00 | (6,991.00) | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 28,651,208.00 | 28,788,781.00 | 8,503,076.45 | 28,779,768.00 | 9,013.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 51,675,788.00 | 51,927,779.97 | 12,966,539.65 | 51,913,919.97 | 13,860.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 12,962,408.00 | 12,422,834.92 | 1,324,351.26 | 12,439,386.92 | (16,552.00) | -0.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 17,431,689.00 | 17,814,732.08 | 6,475,699.22 | 17,823,110.08 | (8,378.00) | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 4,103,002.00 | 3,969,876.00 | 744,316.02 | 3,971,876.00 | (2,000.00) | -0.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 3,411,000.00 | 3,411,000.00 | 813,808.05 | 3,411,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,773,900.00) | (1,832,586.00) | (159,157.75) | (1,832,586.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 218,213,962.00 | 216,963,889.97 | 54,677,345.48 | 216,974,937.97 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 25,752,578.00 | 25,884,478.03 | 9,186,976.66 | 25,884,478.03 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 2,927,000.00 | 2,614,552.00 | 2,427,000.00 | 2,614,552.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (24,779,438.00) | (24,779,438.00) | 0.00 | (24,779,438.00) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (27,706,438.00) | (27,393,990.00) | (2,427,000.00) | (27,393,990.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,953,860.00) | (1,509,511.97) | 6,759,976.66 | (1,509,511.97) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 31,492,863.30 | 36,035,679.73 | | 36,035,679.73 | 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) | | | 31,492,863.30 | 36,035,679.73 | | 36,035,679.73 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 31,492,863.30 | 36,035,679.73 | | 36,035,679.73 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 29,539,003.30 | 34,526,167.76 | | 34,526,167.76 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 50,000.00 | | 50,000.00 | | |
| Stores | | 9712 | 0.00 | 150,000.00 | | 150,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 122,753.00 | | 122,753.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 11,885,977.00 | | 11,885,977.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 8,398,500.00 | | 8,398,500.00 | | |
| Unassigned/Unappropriated Amount | | | 29,539,003.30 | 13,918,937.76 | | 13,918,937.76 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 191,569,800.00 | 191,457,447.00 | 56,483,758.00 | 191,457,447.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 27,156,601.00 | 29,418,760.00 | 8,109,342.00 | 29,418,760.00 | 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 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 16,130,000.00 | 16,130,000.00 | 220,184.59 | 16,130,000.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 500,000.00 | 500,000.00 | 16,061.67 | 500,000.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 150,000.00 | 150,000.00 | 112,283.82 | 150,000.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 400,000.00 | 400,000.00 | 205,495.87 | 400,000.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (2,500,000.00) | (2,500,000.00) | (32,023.95) | (2,500,000.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 200,002.00 | 200,002.00 | 0.00 | 200,002.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 20,000.00 | 20,000.00 | 3,607.20 | 20,000.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 233,726,403.00 | 235,876,209.00 | 65,118,709.20 | 235,876,209.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (1,700,000.00) | (1,700,000.00) | (1,700,000.00) | (1,700,000.00) | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 1.00 | 1.00 | 0.00 | 1.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 232,026,404.00 | 234,176,210.00 | 63,418,709.20 | 234,176,210.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Educator Quality | 4035 | 8290 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|--|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 120,002.00 | 120,002.00 | 13,939.93 | 120,002.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 120,002.00 | 120,002.00 | 13,939.93 | 120,002.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 7,990,000.00 | 4,721,531.00 | 0.00 | 4,721,531.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,339,932.00 | 3,339,932.00 | 68,306.59 | 3,339,932.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 88,000.00 | 88,000.00 | 27,775.00 | 88,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 11,417,932.00 | 8,149,463.00 | 96,081.59 | 8,149,463.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 1.35 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 59,002.00 | 59,002.00 | 7,205.00 | 59,002.00 | 0.00 | 0.0% |
| Interest | | 8660 | 201,100.00 | 201,100.00 | 202,713.63 | 201,100.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 137,100.00 | 137,591.00 | 125,671.44 | 148,639.00 | 11,048.00 | 8.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 402,202.00 | 402,693.00 | 335,591.42 | 413,741.00 | 11,048.00 | 2.7% |
| TOTAL, REVENUES | | | 243,966,540.00 | 242,848,368.00 | 63,864,322.14 | 242,859,416.00 | 11,048.00 | 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 84,681,499.00 | 83,428,082.00 | 19,913,161.08 | 83,435,073.00 | (6,991.00) | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 5,825,452.00 | 6,183,831.00 | 1,430,224.13 | 6,183,831.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 9,695,561.00 | 9,711,194.00 | 2,367,094.86 | 9,711,194.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 1,550,255.00 | 1,138,365.00 | 298,232.51 | 1,138,365.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 101,752,767.00 | 100,461,472.00 | 24,008,712.58 | 100,468,463.00 | (6,991.00) | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,636,443.00 | 1,635,998.00 | 304,284.07 | 1,635,998.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 15,181,613.00 | 15,293,458.00 | 4,645,897.55 | 15,284,443.00 | 9,015.00 | 0.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,786,639.00 | 3,789,081.00 | 1,214,613.08 | 3,789,083.00 | (2.00) | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 7,344,431.00 | 7,353,361.00 | 2,163,981.24 | 7,353,361.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 702,082.00 | 716,883.00 | 174,300.51 | 716,883.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 28,651,208.00 | 28,788,781.00 | 8,503,076.45 | 28,779,768.00 | 9,013.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 16,179,538.00 | 16,240,940.00 | 3,876,409.48 | 16,231,755.00 | 9,185.00 | 0.1% |
| PERS | | 3201-3202 | 4,943,315.00 | 5,159,208.00 | 1,463,872.33 | 5,153,730.00 | 5,478.00 | 0.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,561,367.00 | 3,608,707.81 | 986,351.42 | 3,612,087.81 | (3,380.00) | -0.1% |
| Health and Welfare Benefits | | 3401-3402 | 22,734,480.00 | 22,665,627.33 | 5,962,615.51 | 22,663,236.33 | 2,391.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 65,573.00 | 66,197.83 | 16,182.24 | 66,193.83 | 4.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 2,612,626.00 | 2,608,210.00 | 650,108.67 | 2,608,028.00 | 182.00 | 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 | 1,578,889.00 | 1,578,889.00 | 11,000.00 | 1,578,889.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 51,675,788.00 | 51,927,779.97 | 12,966,539.65 | 51,913,919.97 | 13,860.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,700,000.00 | 3,698,345.00 | 160,024.56 | 3,698,410.00 | (65.00) | 0.0% |
| Books and Other Reference Materials | | 4200 | 458,588.00 | 371,614.00 | 29,878.80 | 370,976.00 | 638.00 | 0.2% |
| Materials and Supplies | | 4300 | 7,780,880.00 | 7,315,875.92 | 1,061,513.65 | 7,330,834.92 | (14,959.00) | -0.2% |
| Noncapitalized Equipment | | 4400 | 1,017,940.00 | 1,032,000.00 | 71,710.21 | 1,034,166.00 | (2,166.00) | -0.2% |
| Food | | 4700 | 5,000.00 | 5,000.00 | 1,224.04 | 5,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 12,962,408.00 | 12,422,834.92 | 1,324,351.26 | 12,439,386.92 | (16,552.00) | -0.1% |
| 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 | 833,838.00 | 863,771.00 | 249,648.75 | 865,171.00 | (1,400.00) | -0.2% |
| Dues and Memberships | | 5300 | 68,955.00 | 70,458.00 | 31,464.40 | 70,458.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 1,309,250.00 | 1,309,250.00 | 1,168,280.00 | 1,309,250.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 5,769,004.00 | 5,782,512.00 | 1,710,382.25 | 5,782,512.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,405,636.00 | 3,418,946.00 | 324,593.32 | 3,419,197.00 | (251.00) | 0.0% |
| Transfers of Direct Costs | | 5710 | (412,588.00) | (405,071.00) | (80,293.41) | (405,071.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (41,951.00) | (23,100.92) | (3,440.19) | (23,100.92) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,967,043.00 | 6,257,714.00 | 2,946,814.97 | 6,264,441.00 | (6,727.00) | -0.1% |
| Communications | | 5900 | 532,502.00 | 540,253.00 | 128,249.13 | 540,253.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 17,431,689.00 | 17,814,732.08 | 6,475,699.22 | 17,823,110.08 | (8,378.00) | 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 11,000.00 | 11,000.00 | 50.00 | 11,000.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,830,000.00 | 1,830,000.00 | 698,938.97 | 1,830,000.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 2,240,002.00 | 2,106,876.00 | 45,327.05 | 2,108,876.00 | (2,000.00) | -0.1% |
| Equipment Replacement | | 6500 | 22,000.00 | 22,000.00 | 0.00 | 22,000.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 4,103,002.00 | 3,969,876.00 | 744,316.02 | 3,971,876.00 | (2,000.00) | -0.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 15,000.00 | 15,000.00 | (4,664.00) | 15,000.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 80,000.00 | 80,000.00 | 1,413.00 | 80,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 2,700,000.00 | 2,700,000.00 | 507,737.56 | 2,700,000.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 45,000.00 | 45,000.00 | 24,181.45 | 45,000.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 571,000.00 | 571,000.00 | 285,140.04 | 571,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,411,000.00 | 3,411,000.00 | 813,808.05 | 3,411,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,654,731.00) | (1,694,565.00) | (230,704.70) | (1,694,565.00) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (119,169.00) | (138,021.00) | 71,546.95 | (138,021.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,773,900.00) | (1,832,586.00) | (159,157.75) | (1,832,586.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 218,213,962.00 | 216,963,889.97 | 54,677,345.48 | 216,974,937.97 | (11,048.00) | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 500,000.00 | 187,552.00 | 0.00 | 187,552.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,927,000.00 | 2,614,552.00 | 2,427,000.00 | 2,614,552.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (24,779,438.00) | (24,779,438.00) | 0.00 | (24,779,438.00) | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (24,779,438.00) | (24,779,438.00) | 0.00 | (24,779,438.00) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (27,706,438.00) | (27,393,990.00) | (2,427,000.00) | (27,393,990.00) | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 14,017,665.00 | 16,755,928.00 | 145,496.08 | 16,755,928.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 4,055,663.00 | 4,065,401.00 | 109,999.55 | 4,065,401.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,143,077.00 | 9,143,077.00 | 1,431,039.00 | 9,143,077.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 27,216,405.00 | 29,964,406.00 | 1,686,534.63 | 29,964,406.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 15,424,540.00 | 16,007,840.00 | 3,813,602.41 | 16,011,963.00 | (4,123.00) | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 8,843,409.00 | 8,520,397.00 | 2,462,446.48 | 8,517,352.00 | 3,045.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 10,114,378.00 | 10,071,565.00 | 2,612,914.34 | 10,065,340.00 | 6,225.00 | 0.1% |
| 4) Books and Supplies | | 4000-4999 | 5,448,312.00 | 6,740,465.00 | 639,853.08 | 6,723,007.00 | 17,458.00 | 0.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,626,668.00 | 10,654,358.00 | 2,730,352.43 | 10,676,962.00 | (22,604.00) | -0.2% |
| 6) Capital Outlay | | 6000-6999 | 1,681,007.00 | 5,168,018.00 | 436,724.66 | 5,168,018.00 | 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 | 1,654,731.00 | 1,694,565.00 | 230,704.70 | 1,694,565.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 55,793,045.00 | 58,857,208.00 | 12,926,598.10 | 58,857,207.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (28,576,640.00) | (28,892,802.00) | (11,240,063.47) | (28,892,801.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 24,779,438.00 | 24,779,438.00 | 0.00 | 24,779,438.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 23,279,438.00 | 23,279,438.00 | 0.00 | 23,279,438.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,297,202.00) | (5,613,364.00) | (11,240,063.47) | (5,613,363.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,498,823.28 | 8,915,750.59 | | 8,915,750.59 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,498,823.28 | 8,915,750.59 | | 8,915,750.59 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,498,823.28 | 8,915,750.59 | | 8,915,750.59 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,201,621.28 | 3,302,386.59 | | 3,302,387.59 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 3,201,621.28 | 3,302,386.62 | | 3,302,387.59 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.03) | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 3,855,839.00 | 3,855,839.00 | 0.00 | 3,855,839.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 332,929.00 | 330,900.00 | 0.00 | 330,900.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 7,717,144.00 | 8,989,614.00 | 0.00 | 8,989,614.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Educator Quality | 4035 | 8290 | 897,263.00 | 1,498,386.00 | 44,297.72 | 1,498,386.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|--|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | 27,699.00 | 85,588.00 | 599.65 | 85,588.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 523,527.00 | 780,757.00 | 8,507.10 | 780,757.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290 | 0.00 | 507,344.00 | 0.00 | 507,344.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 170,000.00 | 214,236.00 | 0.00 | 214,236.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 493,264.00 | 493,264.00 | 92,091.61 | 493,264.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 14,017,665.00 | 16,755,928.00 | 145,496.08 | 16,755,928.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materis | | 8560 | 1,000,000.00 | 1,000,000.00 | 108,689.57 | 1,000,000.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 1,562,455.00 | 1,562,455.00 | (0.02) | 1,562,455.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 1,310.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,493,208.00 | 1,502,946.00 | 0.00 | 1,502,946.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 4,055,663.00 | 4,065,401.00 | 109,999.55 | 4,065,401.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustme | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 7,643,077.00 | 7,643,077.00 | 1,431,039.00 | 7,643,077.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 9,143,077.00 | 9,143,077.00 | 1,431,039.00 | 9,143,077.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 27,216,405.00 | 29,964,406.00 | 1,686,534.63 | 29,964,406.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 11,287,466.00 | 11,621,416.00 | 2,725,302.20 | 11,625,539.00 | (4,123.00) | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 2,648,035.00 | 2,859,158.00 | 708,983.12 | 2,859,158.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 390,623.00 | 398,597.00 | 94,500.02 | 398,597.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 1,098,416.00 | 1,128,669.00 | 284,817.07 | 1,128,669.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 15,424,540.00 | 16,007,840.00 | 3,813,602.41 | 16,011,963.00 | (4,123.00) | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 4,827,053.00 | 4,495,370.00 | 1,197,261.92 | 4,495,370.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 2,295,501.00 | 2,303,016.00 | 750,498.34 | 2,299,971.00 | 3,045.00 | 0.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 715,117.00 | 703,353.00 | 200,682.93 | 703,353.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 925,481.00 | 930,936.00 | 298,255.89 | 930,936.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 80,257.00 | 87,722.00 | 15,747.40 | 87,722.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 8,843,409.00 | 8,520,397.00 | 2,462,446.48 | 8,517,352.00 | 3,045.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,410,439.00 | 2,498,547.00 | 594,486.01 | 2,499,219.00 | (672.00) | 0.0% |
| PERS | | 3201-3202 | 1,630,840.00 | 1,583,280.00 | 453,525.63 | 1,582,730.00 | 550.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 922,969.00 | 897,907.00 | 246,310.38 | 891,930.00 | 5,977.00 | 0.7% |
| Health and Welfare Benefits | | 3401-3402 | 4,639,504.00 | 4,580,047.00 | 1,189,846.96 | 4,579,594.00 | 453.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 12,164.00 | 12,521.00 | 3,105.75 | 12,522.00 | (1.00) | 0.0% |
| Workers' Compensation | | 3601-3602 | 498,462.00 | 499,263.00 | 125,639.61 | 499,345.00 | (82.00) | 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 | | | 10,114,378.00 | 10,071,565.00 | 2,612,914.34 | 10,065,340.00 | 6,225.00 | 0.1% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 756,000.00 | 756,000.00 | 9,992.33 | 756,000.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 245,534.00 | 272,754.00 | 36,487.18 | 273,554.00 | (800.00) | -0.3% |
| Materials and Supplies | | 4300 | 3,454,960.00 | 4,645,103.00 | 517,647.46 | 4,612,030.00 | 33,073.00 | 0.7% |
| Noncapitalized Equipment | | 4400 | 991,818.00 | 1,066,608.00 | 75,726.11 | 1,081,423.00 | (14,815.00) | -1.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,448,312.00 | 6,740,465.00 | 639,853.08 | 6,723,007.00 | 17,458.00 | 0.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 2,520,793.00 | 2,733,407.00 | 1,026,089.11 | 2,733,407.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 699,592.00 | 1,421,681.00 | 170,926.94 | 1,429,681.00 | (8,000.00) | -0.6% |
| Dues and Memberships | | 5300 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 113,614.00 | 139,188.00 | 16,487.38 | 139,188.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 5,696,079.00 | 2,322,022.00 | 510,170.91 | 2,323,782.00 | (1,760.00) | -0.1% |
| Transfers of Direct Costs | | 5710 | 412,588.00 | 405,071.00 | 80,293.41 | 405,071.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,137,802.00 | 3,600,116.00 | 922,210.79 | 3,612,960.00 | (12,844.00) | -0.4% |
| Communications | | 5900 | 39,700.00 | 26,373.00 | 4,173.89 | 26,373.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,626,668.00 | 10,654,358.00 | 2,730,352.43 | 10,676,962.00 | (22,604.00) | -0.2% |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| 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 | 1,148,007.00 | 4,508,007.00 | 284,790.33 | 4,508,007.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 533,000.00 | 636,166.00 | 151,934.33 | 636,166.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 23,845.00 | 0.00 | 23,845.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,681,007.00 | 5,168,018.00 | 436,724.66 | 5,168,018.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 1,654,731.00 | 1,694,565.00 | 230,704.70 | 1,694,565.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,654,731.00 | 1,694,565.00 | 230,704.70 | 1,694,565.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 55,793,045.00 | 58,857,208.00 | 12,926,598.10 | 58,857,207.00 | 1.00 | 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 24,779,438.00 | 24,779,438.00 | 0.00 | 24,779,438.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 24,779,438.00 | 24,779,438.00 | 0.00 | 24,779,438.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 23,279,438.00 | 23,279,438.00 | 0.00 | 23,279,438.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Projected Year Totals |
|---------------------------|--|--|
| 5640 | Medi-Cal Billing Option | 64,481.33 |
| 6230 | California Clean Energy Jobs Act | 455.15 |
| 6264 | Educator Effectiveness (15-16) | 5,412.63 |
| 6300 | Lottery: Instructional Materials | 1,381,547.49 |
| 6512 | Special Ed: Mental Health Services | 411,101.54 |
| 7338 | College Readiness Block Grant | 0.97 |
| 8150 | Ongoing & Major Maintenance Account (RM, | 1,437,437.73 |
| 9010 | Other Restricted Local | 1,950.75 |
| Total, Restricted Balance | | <u>3,302,387.59</u> |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 21,344.31 | 21,344.31 | 21,101.00 | 21,452.31 | 108.00 | 1% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 21,344.31 | 21,344.31 | 21,101.00 | 21,452.31 | 108.00 | 1% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.05 | 0.05 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 43.34 | 43.34 | 0% |
| c. Special Education-NPS/LCI | 19.00 | 19.00 | 19.00 | 0.00 | (19.00) | -100% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 55.00 | 55.00 | 55.00 | 10.19 | (44.81) | -81% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 74.00 | 74.00 | 74.00 | 54.08 | (19.92) | -27% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 21,418.31 | 21,418.31 | 21,175.00 | 21,506.39 | 88.08 | 0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

11 ADULT EDUCATION

The Adult Education Fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.



| 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 | 51,870.00 | 89,346.00 | 0.00 | 89,346.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 528,580.00 | 528,580.00 | 44,048.00 | 528,580.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,024.00 | 3,024.00 | 1,821.04 | 3,024.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 583,474.00 | 620,950.00 | 45,869.04 | 620,950.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 348,900.00 | 448,213.00 | 91,376.44 | 444,973.00 | 3,240.00 | 0.7% |
| 2) Classified Salaries | | 2000-2999 | 72,123.00 | 159,270.00 | 24,273.08 | 159,270.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 112,008.60 | 141,566.00 | 40,108.68 | 144,806.00 | (3,240.00) | -2.3% |
| 4) Books and Supplies | | 4000-4999 | 19,903.40 | 134,092.00 | 21,637.76 | 134,092.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,225.00 | 39,148.00 | 4,782.55 | 39,148.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 25,314.00 | 44,166.00 | 0.00 | 44,166.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 583,474.00 | 968,455.00 | 182,178.51 | 968,455.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | (347,505.00) | (136,309.47) | (347,505.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | (347,505.00) | (136,309.47) | (347,505.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,436.18 | 351,724.15 | | 351,724.15 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,436.18 | 351,724.15 | | 351,724.15 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,436.18 | 351,724.15 | | 351,724.15 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,436.18 | 4,219.15 | | 4,219.15 | | |
| 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 | | | 0.00 | 4,219.15 | | 4,219.15 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 3,436.18 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 51,870.00 | 89,346.00 | 0.00 | 89,346.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 51,870.00 | 89,346.00 | 0.00 | 89,346.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Adult Education Block Grant Program | 6391 | 8590 | 528,580.00 | 528,580.00 | 44,048.00 | 528,580.00 | 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 | | | 528,580.00 | 528,580.00 | 44,048.00 | 528,580.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,024.00 | 3,024.00 | 1,821.04 | 3,024.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,024.00 | 3,024.00 | 1,821.04 | 3,024.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 583,474.00 | 620,950.00 | 45,869.04 | 620,950.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 131,680.00 | 107,967.00 | 26,136.48 | 107,967.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 102,000.00 | 172,207.00 | 29,161.33 | 172,207.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 115,220.00 | 168,039.00 | 36,078.63 | 164,799.00 | 3,240.00 | 1.9% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 348,900.00 | 448,213.00 | 91,376.44 | 444,973.00 | 3,240.00 | 0.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 37,272.00 | 62,390.00 | 7,543.98 | 62,390.00 | 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 | 34,851.00 | 75,283.00 | 12,420.14 | 75,283.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 21,597.00 | 4,308.96 | 21,597.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 72,123.00 | 159,270.00 | 24,273.08 | 159,270.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 52,441.60 | 48,104.00 | 15,985.10 | 50,774.00 | (2,670.00) | -5.6% |
| PERS | | 3201-3202 | 12,061.00 | 15,919.00 | 3,490.85 | 15,919.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 13,565.00 | 12,236.00 | 2,962.24 | 12,476.00 | (240.00) | -2.0% |
| Health and Welfare Benefits | | 3401-3402 | 22,884.00 | 57,080.00 | 15,497.44 | 57,080.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 207.00 | 223.00 | 38.77 | 223.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 10,850.00 | 8,004.00 | 2,134.28 | 8,334.00 | (330.00) | -4.1% |
| 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 | | | 112,008.60 | 141,566.00 | 40,108.68 | 144,806.00 | (3,240.00) | -2.3% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,000.00 | 15,060.00 | 707.91 | 15,060.00 | 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 | 8,086.40 | 61,000.00 | 19,113.05 | 61,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 9,817.00 | 58,032.00 | 1,816.80 | 58,032.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 19,903.40 | 134,092.00 | 21,637.76 | 134,092.00 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 500.00 | 9,148.00 | 894.55 | 9,148.00 | 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 | 500.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 525.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,700.00 | 15,000.00 | 3,888.00 | 15,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,225.00 | 39,148.00 | 4,782.55 | 39,148.00 | 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 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 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 | 25,314.00 | 44,166.00 | 0.00 | 44,166.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 25,314.00 | 44,166.00 | 0.00 | 44,166.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 583,474.00 | 968,455.00 | 182,178.51 | 968,455.00 | | |

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

12 CHILD DEVELOPMENT FUND

The Child Development Fund is used to account separately for federal, state and local revenues to operate child development programs.



| 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 | 996,800.00 | 1,008,784.00 | 8,701.00 | 1,008,784.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,833,773.00 | 1,833,773.00 | 509,648.22 | 1,833,773.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,322.00 | 22,322.00 | 1,063.36 | 22,322.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,832,895.00 | 2,864,879.00 | 519,412.58 | 2,864,879.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 552,452.00 | 736,646.00 | 101,910.43 | 736,646.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 937,283.00 | 985,051.00 | 279,619.17 | 985,051.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 786,177.00 | 794,178.00 | 209,958.73 | 794,178.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 248,119.00 | 156,253.00 | 608.01 | 156,253.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 192,970.00 | 188,583.00 | 3,130.00 | 188,583.00 | 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 | 93,854.00 | 93,854.00 | (71,546.95) | 93,854.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,810,855.00 | 2,954,565.00 | 523,679.39 | 2,954,565.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 22,040.00 | (89,686.00) | (4,266.81) | (89,686.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 22,040.00 | (89,686.00) | (4,266.81) | (89,686.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 233,367.40 | 176,416.59 | | 176,416.59 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 233,367.40 | 176,416.59 | | 176,416.59 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 233,367.40 | 176,416.59 | | 176,416.59 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 255,407.40 | 86,730.59 | | 86,730.59 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 255,407.40 | 86,730.59 | | 86,730.59 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 996,800.00 | 1,008,784.00 | 8,701.00 | 1,008,784.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 996,800.00 | 1,008,784.00 | 8,701.00 | 1,008,784.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 1,833,773.00 | 1,833,773.00 | 509,648.22 | 1,833,773.00 | 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 | | | 1,833,773.00 | 1,833,773.00 | 509,648.22 | 1,833,773.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 493.00 | 493.00 | 1,046.51 | 493.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 1,829.00 | 21,829.00 | 16.85 | 21,829.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,322.00 | 22,322.00 | 1,063.36 | 22,322.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,832,895.00 | 2,864,879.00 | 519,412.58 | 2,864,879.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 552,452.00 | 736,646.00 | 101,910.43 | 736,646.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 552,452.00 | 736,646.00 | 101,910.43 | 736,646.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 499,503.00 | 526,640.00 | 145,002.61 | 526,640.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 177,881.00 | 179,940.00 | 49,959.78 | 179,940.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 146,331.00 | 153,720.00 | 49,454.04 | 153,720.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 113,568.00 | 124,751.00 | 35,202.74 | 124,751.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 937,283.00 | 985,051.00 | 279,619.17 | 985,051.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 69,074.00 | 111,251.00 | 15,400.88 | 111,251.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 177,290.00 | 174,630.00 | 49,451.17 | 174,630.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 81,859.00 | 89,585.00 | 22,512.59 | 89,585.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 428,232.00 | 383,949.00 | 114,901.89 | 383,949.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 735.00 | 844.00 | 186.44 | 844.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 28,987.00 | 33,919.00 | 7,505.76 | 33,919.00 | 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 | | | 786,177.00 | 794,178.00 | 209,958.73 | 794,178.00 | 0.00 | 0.0% |
| 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 | 233,119.00 | 141,253.00 | 608.01 | 141,253.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 248,119.00 | 156,253.00 | 608.01 | 156,253.00 | 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) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 3,500.00 | 18,300.00 | 1,081.84 | 18,300.00 | 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 | 62,050.00 | 65,700.00 | 8,318.77 | 65,700.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,380.00 | 4,960.00 | 2,310.04 | 4,960.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 111,010.00 | 87,578.00 | (10,577.83) | 87,578.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,500.00 | 6,015.00 | 845.00 | 6,015.00 | 0.00 | 0.0% |
| Communications | | 5900 | 5,530.00 | 6,030.00 | 1,152.18 | 6,030.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 192,970.00 | 188,583.00 | 3,130.00 | 188,583.00 | 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) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 93,854.00 | 93,854.00 | (71,546.95) | 93,854.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 93,854.00 | 93,854.00 | (71,546.95) | 93,854.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,810,855.00 | 2,954,565.00 | 523,679.39 | 2,954,565.00 | | |

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

13 NUTRITION SERVICES FUND

The Cafeteria Fund is used to account separately for federal, state and local revenues to operate the food service program.



| 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 | 10,500,250.00 | 10,500,250.00 | 1,040,456.06 | 10,500,250.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 785,500.00 | 785,500.00 | 74,838.78 | 785,500.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 630,400.00 | 630,400.00 | 4,628.56 | 630,400.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 11,916,150.00 | 11,916,150.00 | 1,119,923.40 | 11,916,150.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 4,761,797.00 | 4,576,797.00 | 1,181,824.84 | 4,576,797.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 2,363,251.00 | 2,231,303.00 | 683,869.64 | 2,231,303.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 5,483,610.00 | 5,479,403.08 | 1,479,962.50 | 5,479,403.08 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 192,581.00 | 201,287.92 | 130,530.03 | 201,287.92 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 80,000.00 | 80,000.00 | 5,900.43 | 80,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1.00 | 1.00 | 0.00 | 1.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,881,240.00 | 12,568,792.00 | 3,482,087.44 | 12,568,792.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (965,090.00) | (652,642.00) | (2,362,164.04) | (652,642.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 500,000.00 | 187,552.00 | 0.00 | 187,552.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 500,000.00 | 187,552.00 | 0.00 | 187,552.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (465,090.00) | (465,090.00) | (2,362,164.04) | (465,090.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 764,802.08 | 1,170,675.45 | | 1,170,675.45 | 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) | | | 764,802.08 | 1,170,675.45 | | 1,170,675.45 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 764,802.08 | 1,170,675.45 | | 1,170,675.45 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 299,712.08 | 705,585.45 | | 705,585.45 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 298,366.58 | 704,239.95 | | 704,239.95 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 1,345.50 | 1,345.50 | | 1,345.50 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 10,500,250.00 | 10,500,250.00 | 1,040,456.06 | 10,500,250.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 10,500,250.00 | 10,500,250.00 | 1,040,456.06 | 10,500,250.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 785,500.00 | 785,500.00 | 74,838.78 | 785,500.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 785,500.00 | 785,500.00 | 74,838.78 | 785,500.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 623,000.00 | 623,000.00 | (535.21) | 623,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,400.00 | 5,900.00 | 5,137.17 | 5,900.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 1,000.00 | 1,500.00 | 26.60 | 1,500.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 630,400.00 | 630,400.00 | 4,628.56 | 630,400.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 11,916,150.00 | 11,916,150.00 | 1,119,923.40 | 11,916,150.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 4,026,203.00 | 3,876,203.00 | 982,576.90 | 3,876,203.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 454,300.00 | 454,300.00 | 129,079.84 | 454,300.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 281,294.00 | 246,294.00 | 70,168.10 | 246,294.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,761,797.00 | 4,576,797.00 | 1,181,824.84 | 4,576,797.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 715,375.00 | 678,036.00 | 198,509.06 | 678,036.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 323,634.00 | 309,126.00 | 85,217.38 | 309,126.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,233,561.00 | 1,158,086.00 | 376,424.64 | 1,158,086.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 2,176.00 | 1,249.00 | 554.06 | 1,249.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 88,505.00 | 84,806.00 | 23,164.50 | 84,806.00 | 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 | | | 2,363,251.00 | 2,231,303.00 | 683,869.64 | 2,231,303.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 463,550.00 | 479,193.08 | 108,991.18 | 479,193.08 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 120,560.00 | 120,560.00 | 37,491.22 | 120,560.00 | 0.00 | 0.0% |
| Food | | 4700 | 4,899,500.00 | 4,879,650.00 | 1,333,480.10 | 4,879,650.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,483,610.00 | 5,479,403.08 | 1,479,962.50 | 5,479,403.08 | 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) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 5,400.00 | 8,900.00 | 6,611.34 | 8,900.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 1,250.00 | 13,250.00 | 2,949.60 | 13,250.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 10,440.00 | 10,440.00 | 1,620.00 | 10,440.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 164,000.00 | 150,500.00 | 82,126.84 | 150,500.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (72,184.00) | (72,077.08) | 14,018.02 | (72,077.08) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 80,175.00 | 86,775.00 | 22,248.69 | 86,775.00 | 0.00 | 0.0% |
| Communications | | 5900 | 3,500.00 | 3,500.00 | 955.54 | 3,500.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 192,581.00 | 201,287.92 | 130,530.03 | 201,287.92 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 40,000.00 | 40,000.00 | 5,900.43 | 40,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 40,000.00 | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 80,000.00 | 80,000.00 | 5,900.43 | 80,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 1.00 | 1.00 | 0.00 | 1.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1.00 | 1.00 | 0.00 | 1.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 12,881,240.00 | 12,568,792.00 | 3,482,087.44 | 12,568,792.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 500,000.00 | 187,552.00 | 0.00 | 187,552.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 500,000.00 | 187,552.00 | 0.00 | 187,552.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 500,000.00 | 187,552.00 | 0.00 | 187,552.00 | | |

14 DEFERRED MAINTENANCE

The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.



| 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 | 1,700,000.00 | 1,700,000.00 | 1,700,000.00 | 1,700,000.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10,000.00 | 10,000.00 | 7,321.35 | 10,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,710,000.00 | 1,710,000.00 | 1,707,321.35 | 1,710,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 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 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 517,495.39 | 1,558,202.39 | 543,271.31 | 1,756,432.39 | (198,230.00) | -12.7% |
| 6) Capital Outlay | | 6000-6999 | 276,400.00 | 276,400.00 | 19,187.50 | 78,170.00 | 198,230.00 | 71.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 808,895.39 | 1,849,602.39 | 562,458.81 | 1,849,602.39 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 901,104.61 | (139,602.39) | 1,144,862.54 | (139,602.39) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 901,104.61 | (139,602.39) | 1,144,862.54 | (139,602.39) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | |
| | | 9791 | 269,513.01 | 847,335.22 | | 847,335.22 | 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) | | | | | | | | |
| | | | 269,513.01 | 847,335.22 | | 847,335.22 | | |
| d) Other Restatements | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | | | | |
| | | | 269,513.01 | 847,335.22 | | 847,335.22 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | |
| | | | 1,170,617.62 | 707,732.83 | | 707,732.83 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | | | | | | | |
| | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | | | | | | | |
| | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | | | | | | | |
| | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | | | | | | | |
| | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | | | | | | | |
| | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | | | | | | | |
| | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | | | | | | | |
| | | 9780 | 1,170,617.62 | 707,732.83 | | 707,732.83 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | | | | | | | |
| | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | | | | | | |
| | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 1,700,000.00 | 1,700,000.00 | 1,700,000.00 | 1,700,000.00 | 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 | | | 1,700,000.00 | 1,700,000.00 | 1,700,000.00 | 1,700,000.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,000.00 | 10,000.00 | 7,321.35 | 10,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 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 | | | 10,000.00 | 10,000.00 | 7,321.35 | 10,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,710,000.00 | 1,710,000.00 | 1,707,321.35 | 1,710,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 517,495.39 | 1,558,202.39 | 543,271.31 | 1,756,432.39 | (198,230.00) | -12.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 517,495.39 | 1,558,202.39 | 543,271.31 | 1,756,432.39 | (198,230.00) | -12.7% |
| CAPITAL OUTLAY | | | | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 2,800.00 | 2,800.00 | (2,800.00) | New |
| Buildings and Improvements of Buildings | | 6200 | 276,400.00 | 276,400.00 | 16,387.50 | 75,370.00 | 201,030.00 | 72.7% |
| 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 | | | 276,400.00 | 276,400.00 | 19,187.50 | 78,170.00 | 198,230.00 | 71.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 808,895.39 | 1,849,602.39 | 562,458.81 | 1,849,602.39 | | |

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

21 BUILDING FUND

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.



| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 71,920.00 | 71,920.00 | 65,452.78 | 71,920.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 71,920.00 | 71,920.00 | 65,452.78 | 71,920.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 189,848.00 | 189,848.00 | 63,248.88 | 189,848.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 75,839.00 | 75,844.00 | 25,068.81 | 75,844.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 43,502.00 | 0.00 | 43,502.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 78,300.36 | 60,860.36 | 13,819.53 | 60,860.36 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 12,555,695.00 | 12,393,772.99 | 1,930,656.05 | 12,393,772.99 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,899,682.36 | 12,763,827.35 | 2,032,793.27 | 12,763,827.35 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (12,827,762.36) | (12,691,907.35) | (1,967,340.49) | (12,691,907.35) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (12,827,763.36) | (12,691,907.35) | (1,967,340.49) | (12,691,907.35) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,827,763.21 | 13,551,916.34 | | 13,551,916.34 | 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) | | | 12,827,763.21 | 13,551,916.34 | | 13,551,916.34 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,827,763.21 | 13,551,916.34 | | 13,551,916.34 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.85 | 860,008.99 | | 860,008.99 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 860,008.99 | | 860,008.99 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.85 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 0.0% |
| Prior Years' Taxes | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | | | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 71,920.00 | 71,920.00 | 65,452.78 | 71,920.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 71,920.00 | 71,920.00 | 65,452.78 | 71,920.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 71,920.00 | 71,920.00 | 65,452.78 | 71,920.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 147,648.00 | 147,648.00 | 49,216.00 | 147,648.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 42,200.00 | 42,200.00 | 14,032.88 | 42,200.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 189,848.00 | 189,848.00 | 63,248.88 | 189,848.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 34,290.00 | 34,622.00 | 11,424.85 | 34,622.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 14,523.00 | 14,189.00 | 4,636.21 | 14,189.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 23,134.00 | 23,140.00 | 7,712.24 | 23,140.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 95.00 | 96.00 | 30.50 | 96.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 3,797.00 | 3,797.00 | 1,265.01 | 3,797.00 | 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 | | | 75,839.00 | 75,844.00 | 25,068.81 | 75,844.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 43,502.00 | 0.00 | 43,502.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 43,502.00 | 0.00 | 43,502.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 15,000.00 | 15,000.00 | 10,000.00 | 15,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 63,300.36 | 45,860.36 | 3,819.53 | 45,860.36 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 78,300.36 | 60,860.36 | 13,819.53 | 60,860.36 | 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 109,925.09 | (76,773.25) | 109,925.09 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 12,555,695.00 | 12,283,847.90 | 2,007,429.30 | 12,283,847.90 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 12,555,695.00 | 12,393,772.99 | 1,930,656.05 | 12,393,772.99 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 12,899,682.36 | 12,763,827.35 | 2,032,793.27 | 12,763,827.35 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

25 CAPITAL FACILITIES FUND

The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval.



| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 900,000.00 | 900,000.00 | 353,639.88 | 900,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 900,000.00 | 900,000.00 | 353,639.88 | 900,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 812,480.00 | 812,692.39 | 315,085.18 | 812,692.39 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 13,491,108.00 | 13,490,895.61 | 1,772,910.10 | 13,490,895.61 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 14,303,588.00 | 14,303,588.00 | 2,087,995.28 | 14,303,588.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (13,403,588.00) | (13,403,588.00) | (1,734,355.40) | (13,403,588.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (11,903,588.00) | (11,903,588.00) | (1,734,355.40) | (11,903,588.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,907,249.84 | 13,205,607.84 | | 13,205,607.84 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,907,249.84 | 13,205,607.84 | | 13,205,607.84 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,907,249.84 | 13,205,607.84 | | 13,205,607.84 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,661.84 | 1,302,019.84 | | 1,302,019.84 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 3,661.84 | 1,302,019.84 | | 1,302,019.84 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 100,000.00 | 100,000.00 | 58,974.81 | 100,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | 8681 | 800,000.00 | 800,000.00 | 294,665.07 | 800,000.00 | 0.00 | 0.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 900,000.00 | 900,000.00 | 353,639.88 | 900,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 900,000.00 | 900,000.00 | 353,639.88 | 900,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 402,480.00 | 402,692.39 | 302,632.39 | 402,692.39 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 410,000.00 | 410,000.00 | 12,452.79 | 410,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 812,480.00 | 812,692.39 | 315,085.18 | 812,692.39 | 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 1,175,000.00 | 1,215,000.00 | 16,475.00 | 1,215,000.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 12,306,108.00 | 12,265,895.61 | 1,756,435.10 | 12,265,895.61 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 13,491,108.00 | 13,490,895.61 | 1,772,910.10 | 13,490,895.61 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 14,303,588.00 | 14,303,588.00 | 2,087,995.28 | 14,303,588.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| 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 | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | | |

35 SCHOOL FACILITY FUND

The School Facilities Fund was established to receive apportionments from various State School Facilities Funds and is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.



| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 711,066.50 | 711,066.50 | 711,066.50 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10.00 | 10.00 | 212.78 | 10.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 10.00 | 711,076.50 | 711,279.28 | 711,076.50 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 711,066.50 | 0.00 | 711,066.50 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 711,066.50 | 0.00 | 711,066.50 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 10.00 | 10.00 | 711,279.28 | 10.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 10.00 | 10.00 | 711,279.28 | 10.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 995.87 | 992.10 | | 992.10 | 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) | | | 995.87 | 992.10 | | 992.10 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 995.87 | 992.10 | | 992.10 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,005.87 | 1,002.10 | | 1,002.10 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 1,005.87 | 1,002.10 | | 1,002.10 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 711,066.50 | 711,066.50 | 711,066.50 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 711,066.50 | 711,066.50 | 711,066.50 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10.00 | 10.00 | 212.78 | 10.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 10.00 | 10.00 | 212.78 | 10.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 10.00 | 711,076.50 | 711,279.28 | 711,076.50 | | |

| 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) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 711,066.50 | 0.00 | 711,066.50 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 711,066.50 | 0.00 | 711,066.50 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| 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% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 711,066.50 | 0.00 | 711,066.50 | | |

| 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 | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| 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% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The Capital Outlay Project Fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes.



| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 16,000.00 | 16,000.00 | 9,293.27 | 16,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 16,000.00 | 16,000.00 | 9,293.27 | 16,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 1,600,000.00 | 1,600,000.00 | 270,000.00 | 1,600,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,600,000.00 | 1,600,000.00 | 270,000.00 | 1,600,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,584,000.00) | (1,584,000.00) | (260,706.73) | (1,584,000.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,584,000.00) | (1,584,000.00) | (260,706.73) | (1,584,000.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,172,886.91 | 2,181,420.71 | | 2,181,420.71 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,172,886.91 | 2,181,420.71 | | 2,181,420.71 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,172,886.91 | 2,181,420.71 | | 2,181,420.71 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 588,886.91 | 597,420.71 | | 597,420.71 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 588,886.91 | 597,420.71 | | 597,420.71 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 16,000.00 | 16,000.00 | 9,293.27 | 16,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 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 | | | 16,000.00 | 16,000.00 | 9,293.27 | 16,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 16,000.00 | 16,000.00 | 9,293.27 | 16,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 270,000.00 | 270,000.00 | 270,000.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,600,000.00 | 1,330,000.00 | 0.00 | 1,330,000.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,600,000.00 | 1,600,000.00 | 270,000.00 | 1,600,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| 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% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,600,000.00 | 1,600,000.00 | 270,000.00 | 1,600,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 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 | | | | | | | | |
| 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 | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Certificates of Participation | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

51 BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is used for the repayment of bonds issued .



| 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 | 65,000.00 | 65,000.00 | 0.00 | 65,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 13,022,028.00 | 13,022,028.00 | 0.00 | 13,022,028.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 13,087,028.00 | 13,087,028.00 | 0.00 | 13,087,028.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 13,087,027.00 | 13,087,027.00 | 0.00 | 13,087,027.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 13,087,027.00 | 13,087,027.00 | 0.00 | 13,087,027.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1.00 | 1.00 | 0.00 | 1.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1.00 | 1.00 | 0.00 | 1.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | |
| | | 9791 | 22,397,787.88 | 20,855,077.51 | | 20,855,077.51 | 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) | | | 22,397,787.88 | 20,855,077.51 | | 20,855,077.51 | | |
| d) Other Restatements | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 22,397,787.88 | 20,855,077.51 | | 20,855,077.51 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 22,397,788.88 | 20,855,078.51 | | 20,855,078.51 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | | | | | | | |
| | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | | | | | | | |
| | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | | | | | | | |
| | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | | | | | | | |
| | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | 22,397,788.88 | 20,855,078.51 | | 20,855,078.51 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | | | | | | | |
| | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | | | | | | | |
| | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | | | | | | | |
| | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | | | | | | | |
| | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |
| | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 65,000.00 | 65,000.00 | 0.00 | 65,000.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 65,000.00 | 65,000.00 | 0.00 | 65,000.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 10,967,028.00 | 10,967,028.00 | 0.00 | 10,967,028.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 975,000.00 | 975,000.00 | 0.00 | 975,000.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 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 | | | 13,022,028.00 | 13,022,028.00 | 0.00 | 13,022,028.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 13,087,028.00 | 13,087,028.00 | 0.00 | 13,087,028.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 5,693,634.00 | 5,693,634.00 | 0.00 | 5,693,634.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 7,393,393.00 | 7,393,393.00 | 0.00 | 7,393,393.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 13,087,027.00 | 13,087,027.00 | 0.00 | 13,087,027.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 13,087,027.00 | 13,087,027.00 | 0.00 | 13,087,027.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

67 SELF INSURANCE FUND

The Self-Insurance Fund is used to separate moneys received for self-insurance activities from other operating funds.



| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,909,501.00 | 3,949,607.00 | 223,206.86 | 3,949,607.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,909,501.00 | 3,949,607.00 | 223,206.86 | 3,949,607.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 237,206.00 | 237,206.00 | 79,068.26 | 237,206.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 3,083,331.70 | 3,085,111.70 | 680,371.08 | 3,085,111.70 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 60,600.00 | 68,600.00 | 13,883.75 | 68,600.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 2,566,850.00 | 2,558,850.00 | 509,379.30 | 2,558,850.00 | 0.00 | 0.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 5,947,987.70 | 5,949,767.70 | 1,282,702.39 | 5,949,767.70 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,038,486.70) | (2,000,160.70) | (1,059,495.53) | (2,000,160.70) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 388,513.30 | 426,839.30 | 1,367,504.47 | 426,839.30 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,415,457.89 | 14,458,998.83 | | 14,458,998.83 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,415,457.89 | 14,458,998.83 | | 14,458,998.83 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 13,415,457.89 | 14,458,998.83 | | 14,458,998.83 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 13,803,971.19 | 14,885,838.13 | | 14,885,838.13 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 13,803,971.19 | 14,885,732.13 | | 14,885,732.13 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 106.00 | | 106.00 | | |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 100,750.00 | 140,750.00 | 96,576.22 | 140,750.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 3,258,750.00 | 3,258,750.00 | 84,064.75 | 3,258,750.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 550,001.00 | 550,107.00 | 42,565.89 | 550,107.00 | 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 | | | 3,909,501.00 | 3,949,607.00 | 223,206.86 | 3,949,607.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 3,909,501.00 | 3,949,607.00 | 223,206.86 | 3,949,607.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 99,287.00 | 99,287.00 | 33,095.68 | 99,287.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 137,919.00 | 137,919.00 | 45,972.58 | 137,919.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 237,206.00 | 237,206.00 | 79,068.26 | 237,206.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 42,845.00 | 42,961.00 | 14,262.56 | 42,961.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 18,147.00 | 18,031.00 | 5,988.29 | 18,031.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 47,453.00 | 49,234.00 | 17,606.63 | 49,234.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 142.00 | 141.00 | 39.16 | 141.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 4,744.70 | 4,744.70 | 1,581.25 | 4,744.70 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 2,970,000.00 | 2,970,000.00 | 640,893.19 | 2,970,000.00 | 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 | | | 3,083,331.70 | 3,085,111.70 | 680,371.08 | 3,085,111.70 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 55,100.00 | 63,100.00 | 13,883.75 | 63,100.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 5,500.00 | 5,500.00 | 0.00 | 5,500.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 60,600.00 | 68,600.00 | 13,883.75 | 68,600.00 | 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 | 8,500.00 | 8,500.00 | 3,134.85 | 8,500.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 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 | 150,500.00 | 142,500.00 | 17,285.03 | 142,500.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,362,550.00 | 2,362,550.00 | 488,959.42 | 2,362,550.00 | 0.00 | 0.0% |
| Communications | | 5900 | 200.00 | 200.00 | 0.00 | 200.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 2,566,850.00 | 2,558,850.00 | 509,379.30 | 2,558,850.00 | 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | | | 5,947,987.70 | 5,949,767.70 | 1,282,702.39 | 5,949,767.70 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | 2,427,000.00 | | |

COMMUNITY FACILITIES DISTRICT

The Capital Project Fund (Fund 49) and Debt Service Fund (Fund 52) for Blended Component Units are contained within the Community Facilities District.

Fund 49 - Capital Project Fund for Blended Component Units

The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the Local Education Agency.

Fund 52 - Debt Service Fund for Blended Component Units

Debt Service Fund for Blended Component Units is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the Local Education Agency.



| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 250.00 | 250.00 | 0.08 | 250.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 250.00 | 250.00 | 0.08 | 250.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 100.00 | 100.00 | 0.00 | 100.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 150.00 | 150.00 | 0.08 | 150.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 150.00 | 150.00 | 0.08 | 150.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 102.72 | 101.11 | | 101.11 | 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) | | | 102.72 | 101.11 | | 101.11 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 102.72 | 101.11 | | 101.11 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 252.72 | 251.11 | | 251.11 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 252.72 | 251.11 | | 251.11 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 250.00 | 250.00 | 0.08 | 250.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 250.00 | 250.00 | 0.08 | 250.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 250.00 | 250.00 | 0.08 | 250.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| 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% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 100.00 | 100.00 | 0.00 | 100.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 730,400.00 | 730,400.00 | 22,019.22 | 730,400.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 730,400.00 | 730,400.00 | 22,019.22 | 730,400.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 560,000.00 | 560,000.00 | 372,122.30 | 560,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 560,000.00 | 560,000.00 | 372,122.30 | 560,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 170,400.00 | 170,400.00 | (350,103.08) | 170,400.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 12,500.00 | 12,500.00 | 2,375.00 | 12,500.00 | 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 | | | (12,500.00) | (12,500.00) | (2,375.00) | (12,500.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 157,900.00 | 157,900.00 | (352,478.08) | 157,900.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,538,185.76 | 4,540,983.57 | | 4,540,983.57 | 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) | | | 4,538,185.76 | 4,540,983.57 | | 4,540,983.57 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,538,185.76 | 4,540,983.57 | | 4,540,983.57 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,696,085.76 | 4,698,883.57 | | 4,698,883.57 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 4,696,085.76 | 4,698,883.57 | | 4,698,883.57 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Voted Indebtedness Levies | | | | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Other | | 8622 | 698,400.00 | 698,400.00 | 7,900.94 | 698,400.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 32,000.00 | 32,000.00 | 14,118.28 | 32,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 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 | | | 730,400.00 | 730,400.00 | 22,019.22 | 730,400.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 730,400.00 | 730,400.00 | 22,019.22 | 730,400.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 380,000.00 | 380,000.00 | 187,122.30 | 380,000.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 180,000.00 | 180,000.00 | 185,000.00 | 180,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 560,000.00 | 560,000.00 | 372,122.30 | 560,000.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 560,000.00 | 560,000.00 | 372,122.30 | 560,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 12,500.00 | 12,500.00 | 2,375.00 | 12,500.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 12,500.00 | 12,500.00 | 2,375.00 | 12,500.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (12,500.00) | (12,500.00) | (2,375.00) | (12,500.00) | | |

MULTIYEAR PROJECTIONS



Colton Joint Unified School District
2018-19 First Interim MYP

| | Budget 2018-19 | | | Projection 2019-20 | | | Projection 2020-21 | | |
|---|--------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Revenue | | | | | | | | | |
| General Purpose | 234,176,210 | 0 | 234,176,210 | 237,054,473 | 0 | 237,054,473 | 240,787,006 | 0 | 240,787,006 |
| Federal Revenue | 120,002 | 16,755,928 | 16,875,930 | 120,002 | 16,755,928 | 16,875,930 | 120,002 | 16,755,928 | 16,875,930 |
| State Revenue | 8,149,463 | 4,065,401 | 12,214,864 | 4,299,463 | 4,065,401 | 8,364,864 | 4,299,463 | 4,065,401 | 8,364,864 |
| Local Revenue | 413,741 | 9,143,077 | 9,556,818 | 413,741 | 9,143,077 | 9,556,818 | 413,741 | 9,143,077 | 9,556,818 |
| Total Revenue | 242,859,416 | 29,964,406 | 272,823,822 | 241,887,679 | 29,964,406 | 271,852,085 | 245,620,212 | 29,964,406 | 275,584,618 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | 100,468,463 | 16,011,963 | 116,480,426 | 101,254,655 | 16,220,163 | 117,474,818 | 102,151,893 | 16,431,063 | 118,582,956 |
| Classified Salaries | 28,779,768 | 8,517,352 | 37,297,120 | 29,144,107 | 8,628,052 | 37,772,159 | 29,534,536 | 8,740,252 | 38,274,788 |
| Benefits | 51,913,920 | 10,065,340 | 61,979,260 | 55,315,203 | 10,777,012 | 66,092,215 | 57,953,420 | 11,371,180 | 69,324,600 |
| Books and Supplies | 12,439,387 | 6,723,007 | 19,162,394 | 8,439,387 | 6,723,007 | 15,162,394 | 9,939,387 | 6,723,007 | 16,662,394 |
| Other Services & Oper. Expenses | 17,823,110 | 10,676,963 | 28,500,073 | 15,823,110 | 7,306,396 | 23,129,506 | 15,823,110 | 7,306,396 | 23,129,506 |
| Capital Outlay | 3,971,876 | 5,168,018 | 9,139,894 | 3,971,876 | 4,020,011 | 7,991,887 | 3,971,876 | 4,020,011 | 7,991,887 |
| Other Outgo 7xxx | 3,411,000 | 0 | 3,411,000 | 3,411,000 | 0 | 3,411,000 | 3,411,000 | 0 | 3,411,000 |
| Transfer of Indirect 73xx | (1,832,586) | 1,694,565 | (138,021) | (1,832,586) | 1,694,565 | (138,021) | (1,832,586) | 1,694,565 | (138,021) |
| Unidentified Cuts | | | | | | | | | |
| Total Expenditures | 216,974,938 | 58,857,208 | 275,832,146 | 215,526,752 | 55,369,206 | 270,895,958 | 220,952,636 | 56,286,474 | 277,239,110 |
| Deficit/Surplus | 25,884,478 | (28,892,802) | (3,008,324) | 26,360,927 | (25,404,800) | 956,127 | 24,667,576 | (26,322,068) | (1,654,492) |
| Other Sources/(uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers in/(out) | (2,614,552) | (1,500,000) | (4,114,552) | (3,214,552) | (1,500,000) | (4,714,552) | (3,214,552) | (1,500,000) | (4,714,552) |
| Contributions to Restricted | (24,779,438) | 24,779,438 | 0 | (25,810,010) | 25,810,010 | 0 | (26,727,278) | 26,727,278 | 0 |
| Net increase (decrease) in Fund Balance | (1,509,512) | (5,613,364) | (7,122,876) | (2,663,635) | (1,094,790) | (3,758,425) | (5,274,254) | (1,094,790) | (6,369,044) |
| Beginning Balance | 36,035,680 | 8,915,750 | 44,951,430 | 34,526,168 | 3,302,386 | 37,828,554 | 31,862,533 | 2,207,596 | 34,070,129 |
| Ending Balance | 34,526,168 | 3,302,386 | 37,828,554 | 31,862,533 | 2,207,596 | 34,070,129 | 26,588,280 | 1,112,806 | 27,701,086 |
| Reserve for Econ Uncertainty (3%) | 8,398,500 | | 8,398,500 | 8,268,400 | | 8,268,400 | 8,458,700 | | 8,458,700 |
| Revolving/Stores/Prepays | 322,753 | | 322,753 | 200,000 | | 200,000 | 200,000 | | 200,000 |
| 850/900 Washington purch/imprvmts | 2,000,000 | | 2,000,000 | 0 | | 0 | 0 | | 0 |
| LCAP MPP Est. | 4,577,552 | | 4,577,552 | 4,577,552 | | 4,577,552 | 4,577,552 | | 4,577,552 |
| Deficit Spending 2019-20 | 3,758,425 | | 3,758,425 | 0 | | 0 | 0 | | 0 |
| Deficit Spending 2020-21 | | | 0 | 6,369,044 | | 6,369,044 | 1,008,257 | | 1,008,257 |
| Deficit Spending 2021-22 | | | 500,000 | 0 | | 0 | 0 | | 0 |
| Facility relocation costs | | | 500,000 | | | 0 | | | 0 |
| Vehicle/Athletics/Field Renovation/Student Technology 1:1 Refresh | 1,050,000 | | 1,050,000 | 1,050,000 | | 1,050,000 | 1,050,000 | | 1,050,000 |
| Restricted Programs | | | 3,302,386 | 2,207,596 | | 2,207,596 | 1,112,806 | | 1,112,806 |
| Unappropriated Fund Balance | 13,918,938 | 0 | 13,918,938 | 11,397,538 | 0 | 11,397,538 | 11,293,770 | 0 | 11,293,770 |
| <i>Unappropriated Percent</i> | | | 5.0% | 4.2% | | 4.2% | | | 4.1% |

Colton Joint Unified School District
2018-19 First Interim MYP

Notes:

1. 100 % DOF Gap Funding % utilized
2. Project on-going declining enrollment
3. 2018-19 One Time Revenues budgeted at \$3.9m
4. Includes estimated cost of step & column
5. Includes increase to pension contributions and 2.5% average increase for Health and Welfare
6. Cost and attrition savings related to 2017-18 SERP included

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFE/Revenue Limit Sources | 8010-8099 | 234,176,210.00 | 1.23% | 237,054,473.00 | 1.57% | 240,787,006.00 |
| 2. Federal Revenues | 8100-8299 | 16,875,930.00 | 0.00% | 16,875,930.00 | 0.00% | 16,875,930.00 |
| 3. Other State Revenues | 8300-8599 | 12,214,864.00 | -31.52% | 8,364,864.00 | 0.00% | 8,364,864.00 |
| 4. Other Local Revenues | 8600-8799 | 9,556,818.00 | 0.00% | 9,556,818.00 | 0.00% | 9,556,818.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 272,823,822.00 | -0.36% | 271,852,085.00 | 1.37% | 275,584,618.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 116,480,426.00 | | 117,474,818.00 |
| b. Step & Column Adjustment | | | | 994,392.00 | | 1,108,138.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 116,480,426.00 | 0.85% | 117,474,818.00 | 0.94% | 118,582,956.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 37,297,120.00 | | 37,772,159.00 |
| b. Step & Column Adjustment | | | | 475,039.00 | | 502,629.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 37,297,120.00 | 1.27% | 37,772,159.00 | 1.33% | 38,274,788.00 |
| 3. Employee Benefits | 3000-3999 | 61,979,259.97 | 6.64% | 66,092,215.00 | 4.89% | 69,324,600.00 |
| 4. Books and Supplies | 4000-4999 | 19,162,393.92 | -20.87% | 15,162,394.00 | 9.89% | 16,662,394.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 28,500,072.08 | -18.84% | 23,129,506.00 | 0.00% | 23,129,506.00 |
| 6. Capital Outlay | 6000-6999 | 9,139,894.00 | -12.56% | 7,991,887.00 | 0.00% | 7,991,887.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,411,000.00 | 0.00% | 3,411,000.00 | 0.00% | 3,411,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (138,021.00) | 0.00% | (138,021.00) | 0.00% | (138,021.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 4,114,552.00 | 14.58% | 4,714,552.00 | 0.00% | 4,714,552.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 279,946,696.97 | -1.55% | 275,610,510.00 | 2.30% | 281,953,662.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (7,122,874.97) | | (3,758,425.00) | | (6,369,044.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 44,951,430.32 | | 37,828,555.35 | | 34,070,130.35 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 37,828,555.35 | | 34,070,130.35 | | 27,701,086.35 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 322,753.00 | | 200,000.00 | | 200,000.00 |
| b. Restricted | 9740 | 3,302,387.59 | | 2,207,597.59 | | 1,112,807.59 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 11,885,977.00 | | 11,996,595.00 | | 6,635,809.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 8,398,500.00 | | 8,268,400.00 | | 8,458,700.00 |
| 2. Unassigned/Unappropriated | 9790 | 13,918,937.76 | | 11,397,537.76 | | 11,293,769.76 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 37,828,555.35 | | 34,070,130.35 | | 27,701,086.35 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 8,398,500.00 | | 8,268,400.00 | | 8,458,700.00 |
| c. Unassigned/Unappropriated | 9790 | 13,918,937.76 | | 11,397,537.76 | | 11,293,769.76 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 22,317,437.76 | | 19,665,937.76 | | 19,752,469.76 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 7.97% | | 7.14% | | 7.01% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 21,101.00 | | 21,156.00 | | 20,916.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 279,946,696.97 | | 275,610,510.00 | | 281,953,662.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 279,946,696.97 | | 275,610,510.00 | | 281,953,662.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 8,398,400.91 | | 8,268,315.30 | | 8,458,609.86 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 8,398,400.91 | | 8,268,315.30 | | 8,458,609.86 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 234,176,210.00 | 1.23% | 237,054,473.00 | 1.57% | 240,787,006.00 |
| 2. Federal Revenues | 8100-8299 | 120,002.00 | 0.00% | 120,002.00 | 0.00% | 120,002.00 |
| 3. Other State Revenues | 8300-8599 | 8,149,463.00 | -47.24% | 4,299,463.00 | 0.00% | 4,299,463.00 |
| 4. Other Local Revenues | 8600-8799 | 413,741.00 | 0.00% | 413,741.00 | 0.00% | 413,741.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (24,779,438.00) | 4.16% | (25,810,010.00) | 3.55% | (26,727,278.00) |
| 6. Total (Sum lines A1 thru A5c) | | 218,079,978.00 | -0.92% | 216,077,669.00 | 1.30% | 218,892,934.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 100,468,463.00 | | 101,254,655.00 |
| b. Step & Column Adjustment | | | | 786,192.00 | | 897,238.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 100,468,463.00 | 0.78% | 101,254,655.00 | 0.89% | 102,151,893.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 28,779,768.00 | | 29,144,107.00 |
| b. Step & Column Adjustment | | | | 364,339.00 | | 390,429.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 28,779,768.00 | 1.27% | 29,144,107.00 | 1.34% | 29,534,536.00 |
| 3. Employee Benefits | 3000-3999 | 51,913,919.97 | 6.55% | 55,315,203.00 | 4.77% | 57,953,420.00 |
| 4. Books and Supplies | 4000-4999 | 12,439,386.92 | -32.16% | 8,439,387.00 | 17.77% | 9,939,387.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 17,823,110.08 | -11.22% | 15,823,110.00 | 0.00% | 15,823,110.00 |
| 6. Capital Outlay | 6000-6999 | 3,971,876.00 | 0.00% | 3,971,876.00 | 0.00% | 3,971,876.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,411,000.00 | 0.00% | 3,411,000.00 | 0.00% | 3,411,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,832,586.00) | 0.00% | (1,832,586.00) | 0.00% | (1,832,586.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 2,614,552.00 | 22.95% | 3,214,552.00 | 0.00% | 3,214,552.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 219,589,489.97 | -0.39% | 218,741,304.00 | 2.48% | 224,167,188.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (1,509,511.97) | | (2,663,635.00) | | (5,274,254.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 36,035,679.73 | | 34,526,167.76 | | 31,862,532.76 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 34,526,167.76 | | 31,862,532.76 | | 26,588,278.76 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 322,753.00 | | 200,000.00 | | 200,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 11,885,977.00 | | 11,996,595.00 | | 6,635,809.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 8,398,500.00 | | 8,268,400.00 | | 8,458,700.00 |
| 2. Unassigned/Unappropriated | 9790 | 13,918,937.76 | | 11,397,537.76 | | 11,293,769.76 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 34,526,167.76 | | 31,862,532.76 | | 26,588,278.76 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 8,398,500.00 | | 8,268,400.00 | | 8,458,700.00 |
| c. Unassigned/Unappropriated | 9790 | 13,918,937.76 | | 11,397,537.76 | | 11,293,769.76 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| | | 22,317,437.76 | | 19,665,937.76 | | 19,752,469.76 |
| 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. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 16,755,928.00 | 0.00% | 16,755,928.00 | 0.00% | 16,755,928.00 |
| 3. Other State Revenues | 8300-8599 | 4,065,401.00 | 0.00% | 4,065,401.00 | 0.00% | 4,065,401.00 |
| 4. Other Local Revenues | 8600-8799 | 9,143,077.00 | 0.00% | 9,143,077.00 | 0.00% | 9,143,077.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 24,779,438.00 | 4.16% | 25,810,010.00 | 3.55% | 26,727,278.00 |
| 6. Total (Sum lines A1 thru A5c) | | 54,743,844.00 | 1.88% | 55,774,416.00 | 1.64% | 56,691,684.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 16,011,963.00 | | 16,220,163.00 |
| b. Step & Column Adjustment | | | | 208,200.00 | | 210,900.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 16,011,963.00 | 1.30% | 16,220,163.00 | 1.30% | 16,431,063.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 8,517,352.00 | | 8,628,052.00 |
| b. Step & Column Adjustment | | | | 110,700.00 | | 112,200.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 8,517,352.00 | 1.30% | 8,628,052.00 | 1.30% | 8,740,252.00 |
| 3. Employee Benefits | 3000-3999 | 10,065,340.00 | 7.07% | 10,777,012.00 | 5.51% | 11,371,180.00 |
| 4. Books and Supplies | 4000-4999 | 6,723,007.00 | 0.00% | 6,723,007.00 | 0.00% | 6,723,007.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 10,676,962.00 | -31.57% | 7,306,396.00 | 0.00% | 7,306,396.00 |
| 6. Capital Outlay | 6000-6999 | 5,168,018.00 | -22.21% | 4,020,011.00 | 0.00% | 4,020,011.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1,694,565.00 | 0.00% | 1,694,565.00 | 0.00% | 1,694,565.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,500,000.00 | 0.00% | 1,500,000.00 | 0.00% | 1,500,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 60,357,207.00 | -5.78% | 56,869,206.00 | 1.61% | 57,786,474.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (5,613,363.00) | | (1,094,790.00) | | (1,094,790.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 8,915,750.59 | | 3,302,387.59 | | 2,207,597.59 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,302,387.59 | | 2,207,597.59 | | 1,112,807.59 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 3,302,387.59 | | 2,207,597.59 | | 1,112,807.59 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 3,302,387.59 | | 2,207,597.59 | | 1,112,807.59 |
| (Line D3f must agree with line D2) | | | | | | |

CRITERIA AND STANDARDS



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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | Budget Adoption Budget (Form 01CS, Item 1A) | First Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|-------------------------------|---|--|----------------|------------|
| Current Year (2018-19) | | | | |
| District Regular | 21,344.00 | 21,452.31 | | |
| Charter School | 0.00 | 0.00 | | |
| Total ADA | 21,344.00 | 21,452.31 | 0.5% | Met |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 20,861.00 | 20,861.00 | | |
| Charter School | | | | |
| Total ADA | 20,861.00 | 20,861.00 | 0.0% | Met |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 20,651.00 | 20,651.00 | | |
| Charter School | | | | |
| Total ADA | 20,651.00 | 20,651.00 | 0.0% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|---|----------------------------------|----------------|------------|
| | Budget Adoption (Form 01CS, Item 3B) | First Interim CBEDS/Projected | | |
| Current Year (2018-19) | | | | |
| District Regular | 22,280 | 22,102 | | |
| Charter School | | | | |
| Total Enrollment | 22,280 | 22,102 | -0.8% | Met |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 22,028 | 22,028 | | |
| Charter School | | | | |
| Total Enrollment | 22,028 | 22,028 | 0.0% | Met |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 21,811 | 21,811 | | |
| Charter School | | | | |
| Total Enrollment | 21,811 | 21,811 | 0.0% | 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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Form 01CS, Item 2A) | Historical Ratio of ADA to Enrollment |
|--|---|--|--|
| Third Prior Year (2015-16) | | | |
| District Regular | 21,999 | 23,288 | |
| Charter School | | | |
| Total ADA/Enrollment | 21,999 | 23,288 | 94.5% |
| Second Prior Year (2016-17) | | | |
| District Regular | 21,733 | 22,774 | |
| Charter School | | | |
| Total ADA/Enrollment | 21,733 | 22,774 | 95.4% |
| First Prior Year (2017-18) | | | |
| District Regular | 21,452 | 22,560 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 21,452 | 22,560 | 95.1% |
| Historical Average Ratio: | | | 95.0% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 95.5% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|------------|
| Current Year (2018-19) | | | | |
| District Regular | 21,101 | 22,102 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 21,101 | 22,102 | 95.5% | Met |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | | 22,028 | | |
| Charter School | 20,861 | | | |
| Total ADA/Enrollment | 20,861 | 22,028 | 94.7% | Met |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 20,706 | 21,811 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 20,706 | 21,811 | 94.9% | Met |

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|-----------------------|----------------|--------|
| | Budget Adoption | First Interim | | |
| | (Form 01CS, Item 4B) | Projected Year Totals | | |
| Current Year (2018-19) | 233,726,403.00 | 235,876,209.00 | 0.9% | Met |
| 1st Subsequent Year (2019-20) | 237,551,706.00 | 238,754,470.00 | 0.5% | Met |
| 2nd Subsequent Year (2020-21) | 241,285,815.00 | 242,445,970.00 | 0.5% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2015-16) | 161,872,103.36 | 188,023,673.25 | 86.1% |
| Second Prior Year (2016-17) | 172,982,928.16 | 202,620,388.49 | 85.4% |
| First Prior Year (2017-18) | 174,589,163.80 | 199,600,423.01 | 87.5% |
| Historical Average Ratio: | | | 86.3% |

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 83.3% to 89.3% | 83.3% to 89.3% | 83.3% to 89.3% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2018-19) | 181,162,150.97 | 216,974,937.97 | 83.5% | Met |
| 1st Subsequent Year (2019-20) | 185,713,965.00 | 215,526,752.00 | 86.2% | Met |
| 2nd Subsequent Year (2020-21) | 189,639,849.00 | 220,952,636.00 | 85.8% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|---|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2018-19) | 14,137,667.00 | 16,875,930.00 | 19.4% | Yes |
| 1st Subsequent Year (2019-20) | 14,137,667.00 | 16,875,930.00 | 19.4% | Yes |
| 2nd Subsequent Year (2020-21) | 14,137,667.00 | 16,875,930.00 | 19.4% | Yes |

Explanation:
(required if Yes)

Carryover amounts for Title I, Title II and Title III have been posted since budget adoption.

| | | | | |
|--|---------------|---------------|--------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2018-19) | 15,473,595.00 | 12,214,864.00 | -21.1% | Yes |
| 1st Subsequent Year (2019-20) | 8,273,595.00 | 8,364,864.00 | 1.1% | No |
| 2nd Subsequent Year (2020-21) | 8,273,595.00 | 8,364,864.00 | 1.1% | No |

Explanation:
(required if Yes)

The amount of one-time funds that have been awarded and budgeted since budget adoption have decreased due to state budget adoption. Additionally carryover amounts for various programs have been posted.

| | | | | |
|--|--------------|--------------|------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2018-19) | 9,545,279.00 | 9,556,818.00 | 0.1% | No |
| 1st Subsequent Year (2019-20) | 9,545,279.00 | 9,556,818.00 | 0.1% | No |
| 2nd Subsequent Year (2020-21) | 9,545,279.00 | 9,556,818.00 | 0.1% | No |

Explanation:
(required if Yes)

| | | | | |
|---|---------------|---------------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2018-19) | 18,410,720.00 | 19,162,393.92 | 4.1% | No |
| 1st Subsequent Year (2019-20) | 13,885,720.00 | 15,162,394.00 | 9.2% | Yes |
| 2nd Subsequent Year (2020-21) | 13,885,720.00 | 16,662,394.00 | 20.0% | Yes |

Explanation:
(required if Yes)

Charges from budget to 1st interim projections for fiscal year 2019-20 include increases in spending for restricted programs; changes for fiscal year 2020-2021 are due to planned textbook adoptions.

| | | | | |
|--|---------------|---------------|--------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2018-19) | 30,058,357.00 | 28,500,072.08 | -5.2% | Yes |
| 1st Subsequent Year (2019-20) | 26,224,120.00 | 23,129,506.00 | -11.8% | Yes |
| 2nd Subsequent Year (2020-21) | 26,224,120.00 | 23,129,506.00 | -11.8% | Yes |

Explanation:
(required if Yes)

Budget changes since adoption for fiscal year 2018-19 include a reduction in contracted services related to building projects and one-time spending for clean energy jobs act related funding. For fiscal year 2019-20 and 2020-21 decreases are due to projected full expenditure of one-time funding.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|---------------------------|--|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2018-19) | 39,156,541.00 | 38,647,612.00 | -1.3% | Met |
| 1st Subsequent Year (2019-20) | 31,956,541.00 | 34,797,612.00 | 8.9% | Not Met |
| 2nd Subsequent Year (2020-21) | 31,956,541.00 | 34,797,612.00 | 8.9% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2018-19) | 48,469,077.00 | 47,662,466.00 | -1.7% | Met |
| 1st Subsequent Year (2019-20) | 40,109,840.00 | 38,291,900.00 | -4.5% | Met |
| 2nd Subsequent Year (2020-21) | 40,109,840.00 | 39,791,900.00 | -0.8% | Met |

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Carryover amounts for Title I, Title II and Title III have been posted since budget adoption.

Explanation:

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

The amount of one-time funds that have been awarded and budgeted since budget adoption have decreased due to state budget adoption. Additionally carryover amounts for various programs have been posted.

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

| | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|----------------------------------|---|--------|
| 1. OMMA/RMA Contribution | 8,353,020.21 | 8,400,000.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e) | | 8,400,000.00 | |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 8.0% | 7.1% | 7.0% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 2.7% | 2.4% | 2.3% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2018-19) | (1,509,511.97) | 219,589,489.97 | 0.7% | Met |
| 1st Subsequent Year (2019-20) | (2,663,635.00) | 218,741,304.00 | 1.2% | Met |
| 2nd Subsequent Year (2020-21) | (5,274,254.00) | 224,167,188.00 | 2.4% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending is due to increasing costs of PERS/STRS, employee health benefits and increases in contributions to restricted programs including Special Education and Routine Restrictred Maintenance.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2) | Status |
|-------------------------------|---|--------|
| Current Year (2018-19) | 37,828,555.35 | Met |
| 1st Subsequent Year (2019-20) | 34,070,130.35 | Met |
| 2nd Subsequent Year (2020-21) | 27,701,086.35 | Met |

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

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

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

Explanation:
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2018-19) | 53,141,398.62 | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 21,101 | 21,156 | 20,916 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 279,946,696.97 | 275,610,510.00 | 281,953,662.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 279,946,696.97 | 275,610,510.00 | 281,953,662.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 8,398,400.91 | 8,268,315.30 | 8,458,609.86 |
| 6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 8,398,400.91 | 8,268,315.30 | 8,458,609.86 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year Projected Year Totals (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 8,398,500.00 | 8,268,400.00 | 8,458,700.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 13,918,937.76 | 11,397,537.76 | 11,293,769.76 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 22,317,437.76 | 19,665,937.76 | 19,752,469.76 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 7.97% | 7.14% | 7.01% |
| District's Reserve Standard (Section 10B, Line 7): | 8,398,400.91 | 8,268,315.30 | 8,458,609.86 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Fund 01 is projected to temporarily loan cash to Fund 12 and Fund 13.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2018-19) | (24,779,438.00) | (24,779,438.00) | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2019-20) | (25,790,064.00) | (25,810,010.00) | 0.1% | 19,946.00 | Met |
| 2nd Subsequent Year (2020-21) | (26,708,819.00) | (26,727,278.00) | 0.1% | 18,459.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2018-19) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2019-20) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2020-21) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2018-19) | 4,427,000.00 | 4,114,552.00 | -7.1% | (312,448.00) | Not Met |
| 1st Subsequent Year (2019-20) | 4,427,000.00 | 4,714,552.00 | 6.5% | 287,552.00 | Not Met |
| 2nd Subsequent Year (2020-21) | 4,427,000.00 | 4,714,552.00 | 6.5% | 287,552.00 | Not Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Changes from budget adoption to 1st interim include a projected reduction in contribution needed for the Cafeteria Fund in fiscal year 2018-19; projected increases in Transfers Out in fiscal year 2019-20 and fiscal year 2020-21 are due to anticipated lease payments related to property purchase.

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

Project Information:
(required if YES)

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 commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2018 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | 3 | 01-0000-8011 | 01-0000-7438/7439 | 1,758,651 |
| General Obligation Bonds | 29 | 51-9051-8xxx | 51-9051-7400 | 193,577,466 |
| Supp Early Retirement Program | 4 | Unrestricted Revenues | 01-3931 | 6,243,553 |
| State School Building Loans | | | | |
| Compensated Absences | | 01-xxxx | 01-xxxx | 1,551,845 |

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

| | | | | |
|---------------|----|--------------|--------------|-------------|
| CFD # 2 | 17 | 91-9117-86xx | 91-9117-743X | 3,940,000 |
| CFD #3 | 27 | 52-9118-86xx | 52-9118-743x | 5,395,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 212,466,515 |

| Type of Commitment (continued) | Prior Year (2017-18) Annual Payment (P & I) | Current Year (2018-19) Annual Payment (P & I) | 1st Subsequent Year (2019-20) Annual Payment (P & I) | 2nd Subsequent Year (2020-21) Annual Payment (P & I) |
|--------------------------------|---|---|--|--|
| Capital Leases | | | | |
| Certificates of Participation | 614,722 | 614,722 | 614,722 | 614,722 |
| General Obligation Bonds | 12,571,709 | 13,087,027 | 12,893,802 | 12,722,377 |
| Supp Early Retirement Program | 0 | 1,560,889 | 1,560,889 | 1,560,889 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| CFD # 2 | 292,459 | 293,918 | 304,676 | 309,607 |
| CFD #3 | 260,081 | 263,506 | 272,031 | 275,594 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 13,738,971 | 15,820,062 | 15,646,120 | 15,483,189 |
| Has total annual payment increased over prior year (2017-18)? | | Yes | Yes | Yes |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments for long-term commitments have increased due to the Supplemental Retirement Program and scheduled increases in bond payments according to established debt service schedules.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| 2. OPEB Liabilities | | |
| a. Total OPEB liability | 75,796,333.00 | 75,796,333.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 76,158,049.00 | 0.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | (361,716.00) | 75,796,333.00 |
| 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. | Jul 01, 2017 | Jul 01, 2017 |

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| 3. OPEB Contributions | | |
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2018-19) | 3,310,734.00 | 3,310,734.00 |
| 1st Subsequent Year (2019-20) | 3,727,353.00 | 3,727,353.00 |
| 2nd Subsequent Year (2020-21) | 4,187,000.00 | 4,187,000.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | | |
| Current Year (2018-19) | 2,970,000.00 | 2,970,000.00 |
| 1st Subsequent Year (2019-20) | 2,970,000.00 | 2,970,000.00 |
| 2nd Subsequent Year (2020-21) | 2,970,000.00 | 2,970,000.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2018-19) | 3,310,734.00 | 3,310,734.00 |
| 1st Subsequent Year (2019-20) | 3,727,353.00 | 3,727,353.00 |
| 2nd Subsequent Year (2020-21) | 4,187,000.00 | 4,187,000.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2018-19) | 220 | 205 |
| 1st Subsequent Year (2019-20) | 220 | 205 |
| 2nd Subsequent Year (2020-21) | 220 | 205 |

4. Comments:

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

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

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

| |
|-----|
| Yes |
|-----|

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

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

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

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

2. Self-Insurance Liabilities

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

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|---|--|---------------|
| a. Accrued liability for self-insurance programs | 9,259,000.00 | 9,259,000.00 |
| b. Unfunded liability for self-insurance programs | 0.00 | 0.00 |

3. Self-Insurance Contributions

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

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

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|--|--|---------------|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2018-19) | 3,235,000.00 | 3,235,000.00 |
| 1st Subsequent Year (2019-20) | 3,235,000.00 | 3,235,000.00 |
| 2nd Subsequent Year (2020-21) | 3,235,000.00 | 3,235,000.00 |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2018-19) | 3,248,000.00 | 3,244,000.00 |
| 1st Subsequent Year (2019-20) | 3,248,000.00 | 3,244,000.00 |
| 2nd Subsequent Year (2020-21) | 3,248,000.00 | 3,244,000.00 |

4. Comments:

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

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2017-18) | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1,192.5 | 1,187.0 | 1,187.0 | 1,187.0 |

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

| | | |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

% change in salary schedule from prior year
or

| |
|----------------------|
| <input type="text"/> |
|----------------------|

Multiyear Agreement

Total cost of salary settlement

| | | |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

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

| | | |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

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

Negotiations Not Settled

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

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2017-18) | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 855.0 | 888.6 | 888.6 | 888.6 |

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

| | | | |
|---|--|--|--|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year or | | | |

Multiyear Agreement

| | | | |
|---|--|--|--|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

| Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 9,980,000 | 10,229,500 | 10,485,238 |
| 100.0% | 100.0% | 100.0% |
| 5.0% | 2.5% | 2.5% |

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

| Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 925,900 | 475,000 | 482,000 |
| 2.6% | 1.3% | 1.3% |

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

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

| Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| No | No | No |
| No | No | No |

Classified (Non-management) - Other

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

Adoption of classification and compensation study on September 6, 2018.

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2017-18) | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 133.0 | 141.0 | 141.0 | 141.0 |

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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 the interim and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | | | |

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

CASHFLOW



| | | July | August | September | October | November | December | January | February |
|--|--------------------------------|-----------------|-----------------|----------------|----------------|---------------|----------------|---------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 56,936,815.54 | 47,098,211.51 | 33,778,634.84 | 40,844,842.06 | 36,993,843.63 | 37,595,673.81 | 55,933,751.20 | 55,589,158.28 |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| 8010-8019 | Principal Apportionment | 9,354,270.00 | 9,354,270.00 | 29,046,875.00 | 16,837,685.00 | 18,753,972.84 | 26,568,128.19 | 18,753,972.84 | 17,191,141.77 |
| 8020-8079 | Property Taxes | 463,406.99 | 46,512.67 | 15,689.54 | | 1,302,695.35 | 6,947,708.54 | 434,231.78 | 434,231.78 |
| 8080-8099 | Miscellaneous Funds | | (1,700,000.00) | | | | | | |
| 8100-8299 | Federal Revenue | 286,159.67 | (197,408.51) | 50,888.77 | 19,796.08 | | 2,841,803.98 | (167,164.94) | |
| 8300-8599 | Other State Revenue | | 225.00 | 178,381.14 | 27,475.00 | | 2,521,844.40 | | 240,175.66 |
| 8600-8799 | Other Local Revenue | 203,585.61 | (155,331.60) | 810,726.27 | 907,650.14 | | 1,713,841.27 | 701,116.88 | 623,215.01 |
| 8910-8929 | Interfund Transfers In | | | | | | | | |
| 8930-8979 | All Other Financing Sources | | | | | | | | |
| TOTAL RECEIPTS | | 10,307,422.27 | 7,348,267.56 | 30,102,560.72 | 17,792,606.22 | 21,160,234.51 | 40,593,326.38 | 19,722,156.56 | 18,488,764.22 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | | | 8,961,966.65 | 9,383,824.63 | 9,476,523.71 | 9,752,392.21 | 9,752,392.21 | 9,752,392.21 | 8,865,811.10 |
| 2000-2999 | Classified Salaries | 1,933,467.82 | 2,953,435.12 | 2,968,002.48 | 3,110,617.51 | 3,159,791.65 | 3,159,791.65 | 2,896,475.68 | 3,159,791.65 |
| 3000-3999 | Employee Benefits | 1,195,936.21 | 4,656,984.67 | 4,824,474.24 | 4,902,068.87 | 4,175,982.54 | 4,175,982.54 | 4,175,982.54 | 4,175,982.54 |
| 4000-4999 | Books and Supplies | 148,790.37 | 615,944.18 | 457,824.90 | 741,644.89 | 1,031,891.37 | 1,719,818.96 | 1,719,818.96 | 1,547,837.06 |
| 5000-5999 | Services | 802,911.88 | 4,632,611.14 | 1,909,782.63 | 1,860,746.00 | 2,122,342.36 | 1,736,461.93 | 1,543,521.71 | 1,350,581.50 |
| 6000-6599 | Capital Outlay | 41.06 | 401,915.72 | 230,105.50 | 548,978.40 | 238,765.60 | 477,531.20 | 477,531.20 | 79,588.53 |
| 7000-7499 | Other Outgo | | 133,605.76 | 1,413.00 | 750,336.24 | 238,762.40 | 238,762.40 | 238,762.40 | 214,886.16 |
| 7600-7629 | Interfund Transfers Out | | 2,427,000.00 | (33,826.42) | 33,826.42 | | | | |
| All Other Financing Uses | | | | | | | | | |
| 7630-7699 | All Other Financing Uses | | | | | | | | |
| TOTAL DISBURSEMENTS | | 4,081,147.34 | 24,783,463.24 | 19,741,600.96 | 21,424,732.04 | 20,719,928.13 | 20,572,813.30 | 21,192,621.66 | 19,394,478.54 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| 9111-9199 | Cash Not in Treasury | 182,412.32 | | | (1,325.65) | | 38,059.01 | | 41,996.15 |
| 9200-9299 | Accounts Receivable | 7,638,499.52 | 4,978,127.22 | 1,217,064.97 | 2,18,726.55 | 97,966.46 | (171,441.31) | 771,485.89 | |
| 9310 | Due From Other Funds | 1,834,071.70 | | | | | 275,110.76 | | |
| 9320 | Stores | 347,430.40 | (34,427.45) | 12,588.77 | 1,879.09 | 491,957.60 | (56,823.18) | (182,047.82) | 207,917.74 |
| 9330 | Prepaid Expenditures | 15,674.92 | | | 215,925.20 | | | | |
| 9340 | Other Current Assets | (30,318.62) | | | | | | | |
| 9490 | Deferred Outflows of Resources | | | | | | | | |
| SUBTOTAL | | 11,871,661.65 | 4,943,699.77 | 1,229,653.74 | 435,205.19 | 589,924.06 | 84,905.28 | 589,438.07 | 249,913.89 |
| Liabilities and Deferred Inflows | | | | | | | | | |
| 9500-9599 | Accounts Payable | 23,607,996.14 | 828,080.76 | 4,524,406.28 | 604,077.80 | 428,400.26 | 1,518,290.24 | (536,434.11) | 1,141,646.92 |
| 9610 | Due To Other Funds | 249,050.73 | | | | | 249,050.73 | | |
| 9640 | Current Loans | | | | 50,000.00 | | | | |
| 9650 | Unearned Revenues | | | | | | | | |
| 9690 | Deferred Inflows of Resources | | | | | | | | |
| SUBTOTAL | | 23,857,046.87 | 828,080.76 | 4,524,406.28 | 654,077.80 | 428,400.26 | 1,767,340.97 | (536,434.11) | 1,141,646.92 |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | (11,985,385.22) | 4,115,619.01 | (3,294,752.54) | (218,872.61) | 161,523.80 | (1,682,435.69) | 1,125,872.18 | (891,733.03) |
| E. NET INCREASE/DECREASE (B - C + D) | | (9,838,604.03) | (13,319,576.67) | 7,066,207.22 | (3,850,998.43) | 601,830.18 | 18,338,077.39 | (344,592.92) | (1,797,447.35) |
| F. ENDING CASH (A + E) | | 47,098,211.51 | 33,778,634.84 | 40,844,842.06 | 36,993,843.63 | 37,595,673.81 | 55,933,751.20 | 55,589,158.28 | 53,791,710.93 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

| Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------------------|-----------------------|----------------------|-----------------------|------------------------|------------------|------------------------|-----------------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | |
| | 53,791,710.93 | 58,296,490.90 | 52,858,157.73 | 53,598,472.61 | | | | |
| B. RECEIPTS | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | |
| 8010-8019 Principal Apportionment | 26,568,128.19 | 17,191,141.77 | 17,191,141.77 | 17,191,141.77 | (3,125,662.14) | | 220,876,207.00 | 220,876,207.00 |
| 8020-8079 Property Taxes | 144,743.93 | 2,171,158.92 | 2,894,878.56 | | 144,743.94 | | 15,000,002.00 | 15,000,002.00 |
| 8080-8099 Miscellaneous Funds | | | | | 1.00 | | (1,699,999.00) | (1,699,999.00) |
| 8100-8299 Federal Revenue | 2,507,474.10 | 600,439.14 | (167,164.94) | 4,346,288.44 | 7,355,257.35 | | 16,875,930.00 | 16,875,930.00 |
| 8300-8599 Other State Revenue | 600,439.14 | 600,439.14 | 720,526.97 | 6,004,391.43 | 840,614.81 | | 12,214,864.00 | 12,214,864.00 |
| 8600-8799 Other Local Revenue | 623,215.01 | 701,116.88 | 1,402,233.76 | 701,116.88 | 701,116.88 | | 9,556,818.00 | 9,556,818.00 |
| 8910-8929 Interfund Transfers In | | | | | | | 0.00 | 0.00 |
| 8930-8979 All Other Financing Sources | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | 30,444,000.37 | 20,663,856.71 | 22,041,616.12 | 28,242,938.52 | 5,916,071.84 | 0.00 | 272,823,822.00 | 272,823,822.00 |
| C. DISBURSEMENTS | | | | | | | | |
| 1000-1999 Certificated Salaries | 9,752,392.21 | 9,752,392.21 | 9,752,392.21 | 12,412,135.54 | 8,865,811.11 | | 116,480,426.00 | 116,480,426.00 |
| 2000-2999 Classified Salaries | 3,159,791.65 | 3,159,791.65 | 3,159,791.65 | 4,213,055.53 | 263,315.96 | | 37,297,120.00 | 37,297,120.00 |
| 3000-3999 Employee Benefits | 4,175,982.54 | 4,175,982.54 | 4,175,982.54 | 15,311,935.97 | 1,855,992.23 | | 61,979,259.97 | 61,979,259.97 |
| 4000-4999 Books and Supplies | 2,063,782.75 | 3,095,674.12 | 2,407,746.54 | 1,891,800.85 | 2,407,746.56 | | 19,162,393.92 | 19,162,393.92 |
| 5000-5999 Capital Outlay | 1,929,402.14 | 3,279,983.64 | 1,543,521.71 | 2,122,342.36 | 3,665,864.08 | | 28,500,073.08 | 28,500,073.08 |
| 6000-6599 Other Outgo | 397,942.67 | 397,942.67 | 318,354.13 | 1,591,770.66 | 3,979,426.66 | | 9,139,894.00 | 9,139,894.00 |
| 7000-7499 Interfund Transfers Out | 238,762.40 | 286,514.88 | 525,277.28 | 238,762.40 | 167,133.68 | | 3,272,979.00 | 3,272,979.00 |
| 7600-7629 All Other Financing Uses | 1,012,531.20 | | | 270,008.32 | 16,875.52 | | 4,114,552.00 | 4,114,552.00 |
| 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | 22,730,587.56 | 24,148,281.71 | 21,883,066.06 | 38,051,811.63 | 21,222,165.80 | 0.00 | 279,946,697.97 | 279,946,696.97 |
| D. BALANCE SHEET ITEMS | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | |
| 9111-9199 Cash Not in Treasury | | | 51,182.81 | | | | 182,412.32 | |
| 9200-9299 Accounts Receivable | | | 2,890,010.64 | (2,363,440.90) | | | 7,638,499.52 | |
| 9310 Due From Other Funds | | | | 1,558,960.94 | | | 1,834,071.70 | |
| 9320 Stores | (96,345.63) | (191,612.19) | (460,148.81) | 635,863.20 | 2,954.16 | | 347,430.40 | |
| 9330 Prepaid Expenditures | | | 84,182.06 | 1,599,459.07 | | | 1,869,247.71 | |
| 9340 Other Current Assets | | | | | | | 0.00 | |
| 9490 Deferred Outflows of Resources | | | | | | | 0.00 | |
| SUBTOTAL | (96,345.63) | (191,612.19) | 2,565,226.70 | 1,430,842.31 | 2,954.16 | 52,500.00 | 11,871,661.65 | |
| Liabilities and Deferred Inflows | | | | | | | | |
| 9500-9599 Accounts Payable | 3,112,287.21 | 1,762,295.98 | 1,894,461.88 | (7,781,956.81) | 62,204.47 | | 23,607,996.14 | |
| 9610 Due To Other Funds | | | | (139,000.00) | | | 249,050.73 | |
| 9640 Current Loans | | | 89,000.00 | | | | 0.00 | |
| 9650 Unearned Revenues | | | | | | | 0.00 | |
| 9690 Deferred Inflows of Resources | | | | | | | 0.00 | |
| SUBTOTAL | 3,112,287.21 | 1,762,295.98 | 1,983,461.88 | (7,920,956.81) | 62,204.47 | 0.00 | 23,857,046.87 | |
| Nonoperating | | | | | | | 0.00 | |
| 9910 Suspense Clearing | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | (3,208,632.84) | (1,953,908.17) | 581,764.82 | 9,351,799.12 | (59,250.31) | 52,500.00 | (11,985,385.22) | |
| F. NET INCREASE/DECREASE (B - C + D) | 4,504,779.97 | (5,438,333.17) | 740,314.88 | (457,073.99) | (15,365,344.27) | 52,500.00 | (19,108,261.19) | (7,122,874.97) |
| F. ENDING CASH (A + E) | 58,296,490.90 | 52,858,157.73 | 53,598,472.61 | 53,141,398.62 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | |
| | | | | | | | 37,828,554.35 | |