NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)
Signed: Date: 12-11-18
District Superintendent or Designee
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.
To the County Superintendent of Schools:  This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)
Meeting Date: December 11, 2018 Signed:
CERTIFICATION OF FINANCIAL CONDITION
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.
Contact person for additional information on the interim report:
Name: Ambelina Garcia Duran Telephone: 661-792-3081
Title: Deputy Superintendent/CBO E-mail: amgarcia@mcfarland.k12.ca.us

### **Criteria and Standards Review Summary**

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

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

CRITE	RIA AND STANDARDS (contir	nued)	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.		х
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		Х
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		х
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		× 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.		х
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	х	
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).	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

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

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

UPPL	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>		х
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	X	
		Classified? (Section S8B, Line 1b)	X	
		Management/supervisor/confidential? (Section S8C, Line 1b)	Х	
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:		
		<ul> <li>Certificated? (Section S8A, Line 3)</li> </ul>	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?	х	

ADDIT	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?		х

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
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)	3,386.57	3,386.57	3,386.57	3,344.16	(42.41)	-1%
ADA)  2. Total Basic Aid Choice/Court Ordered	3,380.57	3,300.57	3,300.57	3,344.10	(42.41)	-17
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) 3. Total Basic Aid Open Enrollment Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
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)	3,386.57	3,386.57	3,386.57	3,344.16	(42.41)	-19
5. District Funded County Program ADA	12.30	12.30	12.30	13.37	1.07	9%
a. County Community Schools     b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary	0.00	0.00	0.00	0.00	0.00	0%
Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.30	12.30	12.30	13.37	1.07	9%
6. TOTAL DISTRICT ADA	3,398.87	3,398.87	3,398.87	3,357.53	(41.34)	-19
(Sum of Line A4 and Line A5g) 7. Adults in Correctional Facilities 8. Charter School ADA (Enter Charter School ADA using	0.00	0.00	0.00	0.00	0.00	0%
Tab C. Charter School ADA)					14 64 1 13	

PROJECTED MONTHLY CASH FLOWS 2018-2019 1st Interim Report GENERAL FUND 07/01/18 thru 06/30/19

MCFARLAND UNIFIED SCHOOL DISTRICT

District

Annual Budget )
First Interim
Second Interim

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
A. BEGINNING CASH	14,089,122	12,875,197	11,082,711	11,349,277	10,021,252	9,552,999	11,092,280	14,591,217	14,051,930	14,924,367	15,745,623	14,336,905	14,089,122
B. RECEIPTS Revenue Limit: Property Tax State Aid 8010-8011 State Aid 8012-8019 EPA Fund 8012 Other Federal Revenues Other Local Revenues Interfund Transfers in All Other Financing Sources TRANS Receivables	11,770 1,379,644 0 (1,205) 6,897 3,352 0 0 203,216	24,051 1,379,644 0 0 115,637 136,569 0 1455,327	387,591 2,483,360 1,469,430 (994) 175,428 117,892 0 0 0	182,545 2,483,360 0 (442) (175,187) 97,846 176,210 0 0 0	229,991 2,762,586 0 0 17,105 406,838 (33,626) 0 0	2,805,550 0 0 1,289,262 1,602,859 0 0	123,308 5,525,171 0 1,170,351 29 531,541 438,257 (33,214) 0	(13,787) 2,545,966 0 29 61,064 292,184 (6,244) 0	59,602 2,545,966 1,255,287 1,010 758,734 82,295 (30,955) 0 0	1,851,441 2,545,966 0 505 195,116 821,865 (19,694) 0 0 0 (41,898)	104,406 2,545,966 0 0 7,291 367,992 (17,180) 0 0	293,215 1,852,472 0 1,513,408 1,010 1,242,617 212,442 (40,432) 0 0 0	6,059,683 28,050,101 0 5,408,476 4,050,246 4,489,006 253,130 0 0 1,826,883
TOTAL RECEIPTS	1,603,674	2,111,228	4,672,892	3,558,872	3,538,613	5,698,152	7,622,265	2,879,212	4,533,056	5,353,301	3,020,353	5,554,907	50,146,525
C. DISBURSEMENTS Certificated Salary Classified Salary Employee Benefits Supplies Supplies Services Capital Outlays Other Outgo Interfund Transfers Out All Other Financing Uses TRANS Payments Liabilities (including Def Rev)	182,001 261,992 523,311 (32,777) 168,448 786,717 0 0 0 927,907	1,412,978 427,932 830,382 366,382 502,143 902,84 16,509 0	1,443,087 444,434 1,389,056 390,183 427,523 197,186 94,574 0	1,549,868 467,577 861,635 251,475 218,678 547,229 330,413 0 0 660,022	1,637,552 519,716 914,679 283,778 336,073 15,994 135,994 (0) (0)	1,564,166 491,024 894,542 404,697 512,985 109,199 135,994 0 0	1,536,393 471,436 892,373 162,742 437,508 148,303 44,135 0 500,000 0 500,000	1,502,470 468,541 880,501 145,918 318,617 136,394 135,994 0 0	1,607,309 509,100 916,646 129,336 302,105 38,672 135,994 0	1,627,161 475,509 898,112 443,149 386,646 550,843 135,994 0	1,552,700 470,483 885,310 366,679 398,120 650,590 135,994 0	1,787,986 589,087 92,107,011 1,523,314 1,542,596 56,635 (130,791) 0	17,403,671 5,596,831 10,813,882 5,008,573 5,532,160 5,169,828 1,356,230 (13),500,000 0
TOTAL DISBURSEMENTS D. NET CASH FLOW	2,817,599	3,903,714	4,406,326	4,886,897	4,006,866	4,158,871	4,123,328	3,418,499	3,660,619	4,532,045	4,429,071	9,256,238	53,600,073
E, ENDING CASH		11,082,711		11,349,277 10,021,252		11,092,280 14,591,217			¥0 55		711		10,635,574

### McFARLAND UNIFIED SCHOOL DISTRICT General Fund Balance Multi-Year Projection 2018-2019 1st Interim Report

			0048 40		ľ	00.000			20000
Description	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
ADA			3,357,53			3,324.09			3,290.99
COLA			3.70%			2.57%			2.67%
Gap Funding			100.00%			100.00%			100.00%
ADA per student			11,584			11,886			12,153
DEVENIES									
I CFF Revenues	39 518 256	c	39.518.256	39 906 551	C	39 906 551	40 398 395	C	40 398 395
Federal Revenues	112.679	3.937.567	4.050.246	0	3,079,708	3,079,708	0	3,079,708	3.079,708
Other State Revenues	1,270,478	3,227,528	4,498,006	639,634	2,612,968	3,252,602	639,634	2,466,088	3,105,722
Other Local Revenues	91,437	161,694	253,131	0	160,000	160,000	0	160,000	160,000
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Other Financing Sources	(3,205,289)	3,205,289	0	(3,615,553)	3,615,553	0	(4,046,331)	4,046,331	0
Total Revenues	37,787,561	10,532,078	48,319,639	36,930,632	9,468,229	46,398,861	36,991,698	9,752,127	46,743,825
								,	
EXPENDITURES:									
Certificated Salary	14,934,879	2,468,794	17,403,672	15,158,902	2,505,826	17,664,727	15,386,285	2,543,413	17,929,698
Classified Salary	3,802,814	1,794,019	5,596,832	3,894,081	1,837,075	5,731,156	3,987,539	1,881,165	5,868,704
Benefits	8,944,829	1,869,054	10,813,883	10,018,388	2,120,189	12,138,577	11,040,433	2,369,701	13,410,134
Supplies	3,937,044	1,071,532	5,008,576	4,055,156	1,071,532	5,126,688	4,455,156	535,766	4,990,922
Services	4,385,660	1,146,500	5,532,159	4,517,229	573,250	5,090,479	4,517,229	573,250	5,090,479
Capital Outlays	4,499,341	670,487	5,169,828	1,925,000	0	1,925,000	1,925,000	0	1,925,000
Other Outgo - excl. Indirect Costs (Spec. Education)	20,000	1,308,232	1,358,232	50,000	1,347,479	1,397,479	20,000	1,387,903	1,437,903
Other Outgo - Indirect Costs	(406,321)	275,491	(130,831)	(406,321)	275,491	(130,831)	(406,321)	275,491	(130,831)
Transfers Out - Adult Education & Deferred Maintenance	200,000	0	200,000	500,000	0	200,000	200,000	0	200,000
Total Expenditures	40,648,244	10,604,107	51,252,352	39,712,435	9,730,841	49,443,276	41,455,321	9,566,689	51,022,010
Excess (Deficiency) of Revenue	(2,860,684)	(72,029)	(2,932,713)	(2,781,803)	(262,612)	(3,044,415)	(4,463,623)	185,438	(4,278,185)
FUND BALANCE:									
Net Beginning General Fund Balance	13,202,324	381,601	13,583,925	10,341,640	309,572	10,651,212	7,559,837	46,960	7,606,797
Audit Adjustment	0	0	0	0	0	0	0	0	0
Ending General Fund Balance	10.341,640	309,572	10,651,212	7,559,837	46,960	7,606,797	3,096,214	232,398	3,328,612
Components of Ending Find:									
a) Restricted - Cash and Prepaids	0	0	0	0	0	0	0	0	0
a) Restricted	0	(309,572)	(309,572)	0	(46,960)	(46,960)	0	(232,398)	(232,398)
b) Committed	0	0	0	0	0	0	0	0	0
c) Assigned									
Lottery	519,100	0	519,100	519,100	0	519,100	519,100	0	519,100
Unrestricted Ending General Fund Balance	9,822,540		9,822,540	7,040,737		7,040,737	2,577,113		2,577,113
Unrestricted Ending Fund 17 Balance	410,981	0	410,981	410,981	0	410,981	410,981	0	410,981
Unrestricted Fund Balance Available for Reserves	10,233,521	0	10,233,521	7,451,718	0	7,451,718	2,988,094	0	2,988,094
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Reserve			er inini		The State of the last	IN IN CI			for once

### Other Funds - 2018-19 Fund Balances

Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
Adult Education - Fund 11	359,362	308,917	658,847	9,431
Child Development - Fund 12	77		37 <b>€</b> 8	77
Cafeteria - Fund 13	657,382	2,203,200	2,351,785	508,797
Deferred Maintenance - Fund 14	1,461,903	508,000	: : : : : : : : : : : : : : : : : : :	1,969,903
Special Reserve Other than Capital Outlay - Fund 17	407,581	3,400	76	410,981
Special Reserve OPEB - Fund 20	122,686	1,000		123,686
Building - Fund 21	316,626	3,000	26	319,626
Capital Facilities - Fund 25	904,924	206,000	363	1,110,561
School Facilities - Fund 35	354	745,947	2	746,301
Contributions to Other Funds	9,526,358	40,000	9,566,358	*

### 2018-19 Budget Assumptions

Descriptions	2018-19	2019-20	2020-21
LCFF COLA	3.70%	2.57%	2.67%
Special Education COLA	3.70%	2.57%	2.67%
LCFF GAP Funding	100.00%	100.00%	100.00%
EPA	5,408,476	5,341,012	5,287,815
LCAP Minimum Proportionality Percentage (MPP)	10,325,589	10,428,845	10,451,473
Funded Average Daily Attendance (ADA) - MUSD	3,344.16	3,310.72	3,277.61
Funded ADA - County Operated Comm. School	13.37	13.37	13.37
Funded ADA per Student	11,584	11,886	12,153
Enrollment - District and COE (less 1% in subsequent years)	3478	3443	3409
Unduplicated Pupil Percentage (%)	91.64%	91.39%	90.66%
Property Taxes	5,926,464	5,926,464	5,926,464
Contributions to Restricted Projects (SPED & Ongoing Maint.)	3,205,289	3,615,553	4,046,331
Certificated Step and Column Increase %	1.50%	1.50%	1.509
Classified Step and Column Increase %	2.40%	2.40%	2,409
Unrestricted Non Salary Cost	0.00%	2018-19 plus 3%	2019-20 plus 59
Restricted Non Salary Cost	0.00%	2018-19 less 26%	2019-30 less 339
California Lottery Unestricted	\$151	\$151	\$151
California Lottery Restricted	\$53	\$53	\$53
Mandated Block Grant per ADA	\$31	\$0	\$0
One-Time Discretionary Funds per ADA	\$184	\$0	\$0
CalSTRS Employer Rate	16.28%	18.13%	19.109
CalPERS Employer Rate	18.06%	20.70%	23.40
Employee Benefits	SISC Rates	add 3%	add 3
Retirement Incentive	576,790	74	
Retiree Benefits	341,713	357,780	374,608
Capital Outlay - Land, Construction, & Equipment	5,169,828	1,925,000	1,925,000
Other Outgo - Transfers to KCSOS	1,358,232	1,397,479	1,437,90
Contributions to Other Funds	500,000	500,000	500,000

The column	McFarland Unifred (73968) 2018-19-13 Interim Report LOCAL CONTROL FUNDING FORMULA	43404 2018-19	502-500 2019-20	(1930). 2000-21
Statistication of the control of the	CALCULATE LOFF TARGET			
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	UndunBrated as % of Furollment	COLA & Augmentation	COLA & Augmentation 21 20% Old 3 20% Office	COLA & Augmentation 2.670%
11.00   11.0	מותק לשונים בכת פס לי דוון משווים וני	3 yı aveldge	Syraverage St.55% St.55%	Syl average Su.bb.% Su.bb.%
1,10,10,10,10,10,10,10,10,10,10,10,10,10	Grades TK-3	7,459 776 1,509 1,509	1,101.49 7,651 796 1,544 1,537	5 5 6 5 5 6 5 6 5 6 6 6 6 6 6 6 6 6 6 6
18.14   19.1	Grades 4-6 Grades 7-8	7,571 1,388 1,387 7,796 1,429 1,428	771.55 7,766 1,419 1,413 539.98 7.996 1.455	7,973
1998   1998	Grades 9-12	9,034 235 1,699 1,698	944.52 9,266 241 1,738 1,730	9,513 247 1,770 1,740
1,20,000	Subtract NSS NSS Allowance	81 1031		en en e
194   195   196	TOTAL BASE	27,096,611 1,078,433 5,163,922 5,161,667	3,357,53 27,488,916 1,104,414 5,226,289 5,202,556	27,940,634 1,121,912 5,269,621 5,181,852 39
1942   1943   1944	Targeted Instructional Improvement Block Grant Home-to-School Transportation	722,51		722,511 161,865
1971   1970	Small School District Bus Replacement Program			141
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET Funded Based on Target Formula (boxed on prior year P-2 certification)	39,385,00 FALSE		40,338,395 TRUE
12.23   18-26   18-2	ECONOMIC RECOVERY TARGET PAYMENT	3/4	- %001	100%
17.10   18.5	CALCULATE LCFF FLOOR			
Colored Colo		18-19 ADA	12-13 19-20 Rate ADA	
4,004.519  10.00.000  10.0000  10.0000  10.0000  10.0000  10.0000  10.00000  10.00000  10.00000  10.000000  10.0	Current year Funded ADA times Base per ADA Current year Funded ADA times Other Rt. per ADA	3,399,94	6,071,78 3,357,53 72,50 3,357,53	6,071,78 3,324.09 20,183,163 72,50 3,324,09 240,997
1.25   2.454.68   2.399.94   11.246.202   2.4250.44   3.357.53   4.2221.002.   3.5454.68   3.399.94   11.246.202   3.5454.68   3.399.94   11.246.202   3.299.94   11.246.202   3.299.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   3.399.94   2.246.423   2.246	Necessary sitiati scibol Allowatice at 12-13 fates 2012-13 Categoricals	4,043,53		4,043,519
S 3,454.58   3,395.44   1746,702   1746,70	Floor Adjustments 2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			(a)
\$ 3,454.68 3,399.04 1,1146/2012	Less Fair Share Reduction Non-CDE certified New Charter: District PY rate * CY ADA		1980年	(4) (4) (4) (4) (4) (4) (4) (4) (4) (4)
State   Stat	Beginning in 2014-15, prior year LGF gap funding per ADA * cy ADA LOCAL CONTROL FUNDING FORMULA (LCFF) ELOOR.	3,399,94	\$ 4,250,44 3,357,53	\$ 4,250.44 3,324.09 14,128,859 38,596,538
State   Stat	CALCULATE LOSF PHASE-IN ENTITLEMENT			
September   Sept	LOCAL CONTROL FUNDING FORMULA TARGET	2018-15	387	2020-21 40,398,395 38 666 638
Section   Sect	LCFF Need (LCF Target less LCF Flaor, if positive)	1		
13   13   13   13   13   13   13   13	Current Year Gap Funding ECONOMIC RECOVERY PAYMENT			100,00%
Secondary   Seco	Miscellaneous Adjustments LCFF Entitlement before Minimum State Aid provision	39,385,00	1	568,895,04
13-13 Fate   15-19 ADA   N/A   12-13 Fate   15-20 ADA   N/A   12-13 Fate   12-20 ADA   N/A   12-13 Fate   12-20 ADA   N/A	CALCULATE STATE AID			
12-13 fate   18-19 ADA   N/A   12-13 fate   19-20 ADA   N/A   6,144.28   3,357,33   20,629.655	Transition Entitlement Local Revenue (including RDA)	39,385,00 5,928,2)		40,398,395 (5,926,434)
12-13 fate   18-19 ADA   N/A   12-13 fate   18-20 ADA   N/A   18-20 ADA	Gross State Aid CALCII ATF MINIMALIM STATE AID	33,458,5		34,471,961
Cop		18-19 ADA	12-13 Rate 19-20 ADA	12-13 Rate 20-21 ADA N/A
Sap	2012-13 RL/Charter Gen BG adjusted for ADA 2012-13 NSS Allowance (defletted)	3,399,94	6,144.28 5,357.53	3,324,09
Sop   A-3-9-1/79	Minimum State Aid Adjustments Less Current Year Property Taxes/In Lieu	(5,926,4:		(5,926,434)
Sap	Subtotal State Ald for Historical KL/ Charter General BG Categorical funding from 2012-13	14,553,7. 4,043,5:		4,043,519
Style And OrFest   Style And O	Charter Categorical Block Grant adjusted for ADA Minimum State Aid Guarantee	19,007,21		18,541,245
### Taxes including RDA ### Ta	CHARTER SCHOOL MINIMUM STATE AID OFFSET Local Control Funding Formula Floor plus Funded Gap		30	UK.
Interest Offset 33,458,575  Inal SA)  A Charter Supplemental)  A Charter Supplemental)  A Charter Supplemental)  A Charter Supplemental)  A Charter Supplemental  A CHARTER  A CHARTER STATE  A C	Minimum State Ald plus Property Taxes including RDA Offset	<b>1</b>		•
# Tight   1,32%   2,1352   1,32%   22,1352   1,32%   1	Minimum State Aid Prior to Offset Total Minimim State Aid with Offset			
A Claster Supplemental)  A Charter Supplemental)  A Tank 2708, 240 39,385,009  11,584  A Tank 795  Ann-Boate Add from 2,018-19  Ann-Boate Add from 1,1584  A	TOTAL STATE AID.	33,458,5		34,471,961
A Charter Supplemental) 7,37% 2,703,240 11,584 1,32% 521,542 7,37% 755 1,584 2,5154 7,57% 755 1,584 2,5154 7,57% 1,584 1,584 302 7,57% 1,584 1,584 2,5154 7,57% 2,597,720 33,458,75 1,56% 221,512 0,00% 521,512 0,00% 5,520 5,926,634 0,00%	Additional State Aid (Additional SA)			
AYEAR   7.37% 2,703,240   11,584   11,32% 51,542     AYEAR   7.37% 7.95   11,584   2.61% 30.2     AVERAGE   AVERAGE   AVERAGE   2,61% 30.2     AVERAGE   AVERAGE   AVERAGE   2,61% 30.2     AVERAGE   AVERAGE   AVERAGE   1,56% 30.2     AVERAGE   AVERAGE   AVERAGE   2,526 3,526 3,545     AVERAGE   AVERAGE   AVERAGE   AVERAGE     AVERAGE   AVERAGE   AVERAGE     AVERAGE   AVERAGE   AVERAGE     AVERAGE   AVERAGE   AVERAGE     AVERAGE   AVERAGE   AVERAGE     AVERAGE   AVERAGE   AVERAGE     AVERAGE   AVERAGE   AVERAGE     AVERA	LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)	39,385,01		-
AVER   7.37%   7.95   7.15%   3.02   7.15%	CHANGE OVER PRIOR YEAR	2,703,240	1,32% 521,542	1,23% 491,844
Non-Basic Aid   Non-Basic Ai	PER ADA CHANGE OVER PRIOR YEAR		2.61% 302	2.25% 267
CRESTARES         Increase         2018-19         Increase           8.77%         2,697,720         33,458,575         1,56%         521,542           0.00%         0.00%         5,520         5,926,434         0,00%         0,00%           0.00%         0.00%         0.00%         0,00%         0,00%         0,00%	BASIC AID STATUS (school districts only)	260 13		Non-Basic Aid
8.1% 2,591,720 33,458,375 1,35% 5,21,542 0,00% 0,00% 0,00% 0,00% 0,00%	LCFF SOURCES INCLUDING EXCESS TAXES	ncrease	Increase	hrrease 2020-21
	State Aid State Aid Property Taxes net of in-lieu Charles In Taxes	2,697,720 5,520	0.00%	440,104
1737% 2,708,240 89,385,009 1.37% 521,542 39,906,551	LCFF pre COE, Choloe, Supp	2,703,240	1.32% 521,542	1,23% 491,844 40,398,395

Calculator

McFarland Unified (73908) - 2018-19 1st Interim Repor							10/31/18
EDUCATION PROTECTION ACCOUNT							
Certification:	P-2 2017-18	Est. Annual 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT A-1 Total ADA for EPA Minimum	3,400.08	3,400.08	3,399.94	3,357.53	3,324.09	3,290.99	3,258.21
A-2 Minimum Funding per ADA A-3 EPA Minimum Funding (A-1 * A-2)	200 200 680,016	200 680,016	200 679,989	200 671,507	200 664,819	200 658,197	200 651,642
EPA PROPORTIONATE SHARE CAP Adjusted Total Revenue Limit		20,891,044	20,890,213	20,629,634	20,424,160	20,220,740	20,019,354
Current rear Adjusted No.2 Atlandance B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA B-2 Local Revenue/In-lieu of Property Taxes B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	20,891,044 5,920,914 14,970,130	20,891,044 5,920,914 14,970,130	20,890,213 5,926,434 14,963,779	20,629,634 5,926,434 14,703,200	20,424,160 5,926,434 14,497,726	20,220,740 5,926,434 14,294,306	20,019,354 5,926,434 14,092,920
EPA PROPORTIONATE SHARE C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification) C-3 EPA Proportionate Share (C-1 * C-2)	20,891,044 25.89051467% 5,408,799	20,891,044 N/A 5,408,799	20,890,213 25.89000000% 5,408,476	20,629,634 25.89000000% 5,341,012	20,424,160 25.89000000% 5,287,815	20,220,740 25.89000000% 5,235,150	20,019,354 25.89000000% 5,183,011
EPA ENTITLEMENT		************					
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3) D-2 Miscellaneous Adjustments**	5,408,799	5,408,799	5,408,476	5,341,012	5,287,815	5,235,150	5,183,011
D-3 Adjusted EPA Entitlement (D-1 + D-2)	5,408,799	5,408,799	5,408,476	5,341,012	5,287,815	5,235,150	5,183,011
D-4 Prior Year Annual Adjustment D-5 P2 Entitlement Net of PY Adjustment	32,820 5,441,619	N/A N/A	5,408,476	5,341,012	0 5,287,815	0 5,235,150	(0) 5,183,011
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification) Adjusted EPA Allocation (used to calculate LCFF Revenue)	25.89051467% 5,408,799	25.89051467% N/A	25.89000000% 5,408,476	25.89000000% 5,341,012	25.89000000%	25.89000000% 5,235,150	25.89000000% 5,183,011
Calculation of Net State Aid before Minimum State Aid Phase-In Entitlement Less Property Taxes/In-Lieu Gross State Aid Less EPA Allocation Net State Aid	36,681,769 5,920,914 30,760,855 5,408,799 25,352,056	N/A N/A N/A N/A	39,385,009 5,926,434 33,458,575 5,408,476 28,050,099	39,906,551 5,926,434 33,980,117 5,341,012 28,639,105	40,398,395 5,926,434 34,471,961 5,287,815 29,184,146	41,210,936 5,926,434 35,284,502 5,235,150 30,049,352	42,110,664 5,926,434 36,184,230 5,183,011 31,001,219
Minimum State Aid  Adjusted Total Revenue Limit  2012-13 Deficited NSS Allowance Less Property Taxes/In-Lieu Less EPA Allocation Revenue Limit Minimum State Aid Categorical Minimum State Aid Minimum State Aid Guarantee	20,891,044 5,920,914 5,408,799 9,561,331 4,043,519 13,604,850	% % % % % % % % % % % % % % % % % % %	20,890,213 5,926,434 5,408,476 9,555,303 4,043,519 13,598,822	20,629,635 5,926,434 5,341,012 9,362,189 4,043,519 13,405,708	20,424,160 5,926,434 5,287,815 9,209,911 4,043,519 13,253,430	20,220,740 5,926,434 5,235,150 9,059,156 4,043,519 13,102,675	20,019,355 5,926,434 5,183,011 8,909,910 4,043,519 12,953,429
Charter School Minimum State Aid Offset ( <i>effective 2014-15)</i> LCFF State Aid EPA in Excess to LCFF Funding	25,352,056	N/A N/A	28,050,099	28,639,105	29,184,146	30,049,352	31,001,219

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Σ	McFarland Unified (73908) - 2018-19 1st Interim Report	ır					10/31/2018
Sum	LCAP Percentage to Increase or Improve Services: Summary Supplemental & Concentration Grant						
		70	2018-19	2019-20	2020-21	2021-22	2022-23
∺	LCFF Target Supplemental & Concentration Grant Funding from Calculator tab	1	10,325,589	10,428,845	10,451,473	10,568,336	10,804,126
2	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	ATT 11					
ന്	Difference [1] less [2]	Н	10,325,589	10,428,845	10,451,473	10,568,336	10,804,126
4	Estimated Additional Supplemental & Concentration Grant Funding $[3]^*  {\it GAP}  {\it funding}  {\it rate}$		10,325,589	10,428,845	10,451,473	10,568,336	10,804,126
	GAP funding rate		100.00%	100.00%	100.00%	100.00%	100.00%
r,	Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]-0 then [1]) [for LCAP entry)	1	10,325,589	10,428,845	10,451,473	10,568,336	10,804,126
9	Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation	(1	28,175,044	28,593,330	29,062,546	29,758,224	30,422,162
	LCFF Phase-In Entitlement	11)	39,385,009	39,906,551	40,398,395	41,210,936	42,110,664
7/8.	Percentage to Increase or Improve Services* [5]/[6] [for LCAP entry]		i.	000	556		, ,
*pei If St	\$6.47% 36.47%  \$6.47%  *percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.	services pro ntal & Conc	36.65% ovided for all studen centration Grant Fu	56.41% tts in the LCAP year. nding, step 5.	35.50%	35.51%	55.51%
-9	SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES	NCENTR/	ATION GRANT 8	& PERCENTAGE TO	INCREASE OR IMPRO	VE SERVICES	
		20	2018-19	2019-20	2020-21	2021-22	2022-23
Curr	Current year estimated supplemental and concentration grant funding in the LCAP year Current year Percentage to Increase or Improve Services		10,325,589 \$ 36.65%	10,428,845 \$ 36.47%	. 10,451,473 \$ 35.96%	10,568,336 \$ 35.51%	10,804,126 35.51%

LCAP

			— Т			
		Projected Year	%		%	
		Totals	Change	2019-20	Change (Cols, E-C/C)	2020-21 Projection
Description	Object Codes	(Form 011) (A)	(Cols, C-A/A) (B)	Projection (C)	(D)	(E)
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	(70)	101	127		52
current year - Column A - is extracted)						
A, REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	39,518,255.84	0.98%	39,906,551.00	1,23%	40,398,395,0
2. Federal Revenues	8100-8299	4,050,246,44	-23,96%	3,079,708.00	0,00%	3,079,708,0
3. Other State Revenues	8300-8599	4,498,006,00	-27.69%	3,252,602.00 160,000.00	-4.52% 0.00%	3,105,722,0
4. Other Local Revenues	8600-8799	253,130,80	-36,79%	160,000,00	0,0076	100,000,0
5. Other Financing Sources a. Transfers In	8900-8929	0,00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0,00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.0
6. Total (Sum lines AI thru A5c)		48,319,639.08	-3.98%	46,398,861.00	0.74%	46,743,825.0
B. EXPENDITURES AND OTHER FINANCING USES				NO TOTAL PROPERTY.		
1. Certificated Salaries		974 - 520				
a. Base Salaries				17,403,672.22		17,664,727,30
b. Step & Column Adjustment	TI .			261,055.08		264,970.9
c. Cost-of-Living Adjustment				0.00		0.0
d. Other Adjustments				0.00		0.0
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	17,403,672.22	1,50%	17,664,727,30	1.50%	17,929,698.2
2. Classified Salaries						
a Base Salaries				5,596,832,45	12.50	5,731,156.4
b. Step & Column Adjustment	1			134,323,98		137,547.7
c. Cost-of-Living Adjustment			A TOTAL	0.00		0.0
d. Other Adjustments				0.00		0.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,596,832.45	2,40%	5,731,156,43	2.40%	5,868,704,1
3. Employee Benefits	3000-3999	10,813,881.60	12,25%	12,138,577.00	10,48%	13,410,134.0
Books and Supplies	4000-4999	5,008,576.30	2,36%	5,126,688.00	-2.65%	4,990,922.0
Services and Other Operating Expenditures	5000-5999	5,532,159.25	-7,98%	5,090,479.00	0.00%	5,090,479.0
6. Capital Outlay	6000-6999	5,169,827.50	-62.76%	1,925,000,00	0.00%	1,925,000.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,358,231.92	2,89%	1,397,479.00	2.89%	1,437,903.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(130,830.60)	0.00%	(130,830.00)	0.00%	(130,830.0
9. Other Financing Uses	7500-7555	(150,050.00)	0.0070	(100)		
a. Transfers Out	7600-7629	500,000,00	0.00%	500,000.00	0,00%	500,000.0
b. Other Uses	7630-7699	0.00	0.00%	000	0.00%	0.0
10. Other Adjustments				0.00		0,0
11. Total (Sum lines B1 thru B10)		51,252,350.64	-3.53%	49,443,276.73	3.19%	51,022,010.4
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,932,711.56)		(3,044,415.73)		(4,278,185.4
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		13,583,924,53		10,651,212.97		7,606,797.2
2. Ending Fund Balance (Sum lines C and D1)		10,651,212.97		7,606,797,24		3,328,611-8
3. Components of Ending Fund Balance (Form 01I)						
a, Nonspendable	9710-9719	0.00		0.77		00
b. Restricted	9740	309,573,80		46,960.00		232,398.8
c. Committed						
1. Stabilization Arrangements	9750	0.00	and the second	0,00	1 X 4 X	0.0
2. Other Commitments	9760	0.00		0.00	1 - 5 - 5 8	0.0
d. Assigned	9780	519,100.35		519,100.35		519,100.3
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,822,539.07		7,040,736.12	7 7 2 3	2,577,112.6
2. Unassigned/Unappropriated	9790	(0.25)		0.00		0.0
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,651,212.97		7,606,797.24		3,328,611.8

	21.1	Projected Year Totals	% Change (Cols, C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
	Object Codes	(Form 01I) (A)	(Cois, C-A/A) (B)	(C)	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)	Octob					
1. General Fund						
	9750	0,00		0,00		0,00
	9789	9,822,539.07		7,040,736,12		2,577,112,69
	9790	0.00		0,00		0.00
d. Negative Restricted Ending Balances						
	979Z	(0.25)		0,00		0.00
2 Special Reserve Fund - Noncapital Outlay (Fund 17)						
	9750	0.00		0,00		0.00
	9789	410,981,05		410,981,05		410,981,05
b. Reactive for Economic Checklandies	9790	0,00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,233,519.87		7,451,717.17		2,988,093,74
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.97%		15.07%		5.86%
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
<ul> <li>a. Do you choose to exclude from the reserve calculation</li> </ul>		A Committee of the comm				
the pass-through funds distributed to SELPA members?	No	William V				
b. If you are the SELPA AU and are excluding special						
and a state of the first and the state of th						
education pass-through funds:						
education pass-through funds:  1. Enter the name(s) of the SELPA(s):						
Enter the name(s) of the SELPA(s):						
Enter the name(s) of the SELPA(s):  2. Special education pass-through funds						
Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540,						
Enter the name(s) of the SELPA(s):  2. Special education pass-through funds		0.00		0.00		0.00
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		0.00		0.00		0.00
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		
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)  2. District ADA     Used to determine the reserve standard percentage level on line F3d	ections)	0.00		0.00		
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)  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 for subsequent years 1 and 2 in Column, Lines A4 and C4; enter projections for subsequent years 1 and 2 in Column and C4; enter projections for subsequent years 1 and 2 in Column and C4; enter projections for subsequent years 1 and 2 in Column and C4; enter projections for subsequent years 1 and 2 in Column a	ections)					3,344.16
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)  2. District ADA     Used to determine the reserve standard percentage level on line F3d	ections)					3,344.16
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)  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 are projections.  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		3,386,57		3,344.16		3,344.10 51,022,010.40
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)  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 are Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses		3,386.57 51,252,350.64 0.00		3,344.16 49,443,276.73		3,344.16 51,022,010.40 51,022,010.40
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)  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 are Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,386.57 51,252,350.64		3,344.16 49,443,276.73 0.00		3,344.16 51,022,010.40 0.00
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)  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 are Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		3,386.57 51,252,350.64 0.00 51,252,350.64		3,344.16 49,443,276.73 0.00 49,443,276.73		3,344.10 51,022,010.40 0.00 51,022,010.40
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)  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 projection at Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3,386.57 51,252,350.64 0.00 51,252,350.64		3,344.16 49,443,276.73 0.00 49,443,276.73		3,344.10 51,022,010.40 0.00 51,022,010.40
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)  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 are Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		3,386.57 51,252,350.64 0.00 51,252,350.64		3,344.16 49,443,276.73 0.00 49,443,276.73		3,344.16 51,022,010.40 0.00
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)  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 projection at Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3,386.57 51,252,350.64 0.00 51,252,350.64 3% 1,537,570.52		3,344.16 49,443,276.73 0.00 49,443,276.73 3% 1,483,298.30		3,344.16 51,022,010.46 0.00 51,022,010.46 30 1,530,660.3
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form Al, Estimated P-2 ADA column, Lines A4 and C4; enter projections are Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		3,386.57 51,252,350.64 0.00 51,252,350.64		3,344.16 49,443,276.73 0.00 49,443,276.73 3% 1,483,298.30 0.00		3,344.10 51,022,010.40 0.00 51,022,010.40 30 1,530,660.3
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)  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 are Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		3,386.57 51,252,350.64 0.00 51,252,350.64 3% 1,537,570.52		3,344.16 49,443,276.73 0.00 49,443,276.73 3% 1,483,298.30		3,344.10 51,022,010.40 0.00 51,022,010.40

		Official				
		Projected Year	%		%	
		Totals	Change	2019-20	Change	2020-21
Description	Object Codes	(Form 01I) (A)	(Cols, C-A/A) (B)	Projection (C)	(Cols, E-C/C) (D)	Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and				3.01/		2
current year - Column A - is extracted)						
A_REVENUES AND OTHER FINANCING SOURCES	2010 2000	20 510 255 04	0.000/	20.007.551.00	1 220/	40 209 205 00
LCFF/Revenue Limit Sources     Federal Revenues	8010-8099 8100-8299	39,518,255,84 112,679,00	0,98% -100,00%	39,906,551.00	1.23% 0.00%	40,398,395.00
3. Other State Revenues	8300-8599	1,270,478.00	-49.65%	639,634,00	0.00%	639,634.00
4. Other Local Revenues	8600-8799	91,436.80	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a, Transfers In	8900-8929	0.00	0,00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	(3,205,289,00)	0,00% 12,80%	(3.615.553.00)	0,00% 11,91%	(4.046,331.00)
6. Total (Sum lines A1 thru A5c)	8780-8777	37,787,560,64	-2.27%	36,930,632.00	0.17%	36,991,698.00
		37(767,300,04	-2,2170	50,750,052,00	100000000000000000000000000000000000000	30,551,050,00
B, EXPENDITURES AND OTHER FINANCING USES			Section 1			
1. Certificated Salaries			A THE IN	14 024 979 60		15 159 001 79
a, Base Salaries			E. M. J. C.	14,934,878.60		15,158,901,78
b, Step & Column Adjustment		No. of Street		224,023.18		227,383,53
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00	1.500/	0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	14,934,878,60	1,50%	15,158,901.78	1.50%	15,386,285,31
2. Classified Salaries		THE RESTAURT		2 000 012 64	THE SE	2 004 001 17
a. Base Salaries	1			3,802,813.64		3,894,081,17
b. Step & Column Adjustment				91,267.53		93,457.95
c Cost-of-Living Adjustment	1			0.00	130 2 3	0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,802,813,64	2,40%	3,894,081.17	2,40%	3,987,539.12
3. Employee Benefits	3000-3999	8,944,829.65	12.00%	10,018,388.00	10.20%	11,040,433.00
4. Books and Supplies	4000-4999	3,937,044.58	3,00%	4,055,156.00	9.86%	4,455,156.00
5. Services and Other Operating Expenditures	5000-5999	4,385,659,52	3,00%	4,517,229.00	0.00%	4.517.229.00
6. Capital Outlay	6000-6999	4,499,340.50	-57,22%	1,925,000.00	0.00%	1,925,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,000.00	0.00%	50,000.00	0,00%	50,000,00
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	7300-7399	(406,321,29)	0,00%	(406,321.00)	0.00%	(406,321.00)
a. Transfers Out	7600-7629	500,000.00	0,00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)	1	1 15 The F	The Marks Lbs	0.00		0.00
11. Total (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE		40,648,245,20	-2.30%	39,712,434,95	4,39%	41,455,321,43
(Line A6 minus line B11)		(2,860,684_56)		(2.781.802.95)		(4.463,623,43)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		13,202,323.98		10,341,639.42		7,559,836,47
2. Ending Fund Balance (Sum lines C and D1)		10,341,639,42		7,559,836.47	المستريد	3,096,213.04
	ľ	10,541,055,42		7,557,650.47		5,070,215.04
Components of Ending Fund Balance (Form 011)     a. Nonspendable	9710-9719	0.00	es insin	0.00	Park I Francis	0.00
b. Restricted	9710-9719	0.00	BB ( BB)	0.00		0.00
	9/40				1 1 1 1 1 1 1	
c. Committed	9750	0.00		0.00		0.00
1. Stabilization Arrangements	9750 9760	0.00		0.00		0.00
2. Other Commitments	9780	519,100.35		519,100.35	Water State	519,100,35
d. Assigned e. Unassigned/Unappropriated	7/80	219,100-33		515,100,33	120 1 3 1	217,100,33
1. Reserve for Economic Uncertainties	9789	9,822,539.07		7,040,736.12		2,577,112.69
2. Unassigned/Unappropriated	9790	0.00		0.00	1 TO 1 TO 1	0.00
f. Total Components of Ending Fund Balance	7770	5.50		5.30	18 H. T.	
(Line D3f must agree with line D2)		10,341,639.42		7,559,836.47		3.096.213.04
(Eine Dat must agree with line DZ)		4090749007:44		13007100011		

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols, E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund			Sall III			
a. Stabilization Arrangements	9750	0.00		0.00		0,00
b. Reserve for Economic Uncertainties	9789	9,822,539.07		7,040,736.12		2,577,112.69
c. Unassigned/Unappropriated	9790	0.00		0,00		0,00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
Special Reserve Fund - Noncapital Outlay (Fund 17)     a. Stabilization Arrangements	9750	0,00		0.00		0,00
b. Reserve for Economic Uncertainties	9789	410,981.05		410,981.05		410,981.05
c. Unassigned/Unappropriated	9790	0.00		0.00		0,00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,233,520.12		7,451,717.17		2,988,093.74

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.

Projected Year Totals
Description
Codes
Cinter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)
Current year - Column A - is extracted   A, REVENUES AND OTHER FINANCING SOURCES   S010-8099   S010-
A REVENUES AND OTHER FINANCING SOURCES   1. LCFF/Revenue Limit Sources   810-8299   3.937.567.44   -2.17%   3.079.708.00   0.00%   3.079   3.075   3
1. LCFF/Revenue Limit Sources
2. Federal Revenues
4. Other Local Revenues   8600-8799   161,694.00   -1.05%   160,000.00   0.00%   160     5. Other Financing Sources   8900-8299   0.00   0.00%   0.00   0.00%     6. Other Sources   8930-8979   0.00   0.00%   0.00   0.00%     7. Other Sources   8930-8979   0.00   0.00%   0.00   0.00%     8. Contributions   8980-8999   3,205,289.00   12,80%   3,615,553.00   11,91%   4,046     8. EXPENDITURES AND OTHER FINANCING USES   10,532,078.44   -10,10%   9,468,229.00   3,00%   9,752     8. EXPENDITURES AND OTHER FINANCING USES   2,468,793.62   2,505     9. Step & Column Adjustment   2,468,793.62   2,505     1. Certificated Salaries   2,468,793.62   2,505     1. Step & Column Adjustment   0.00   0.00     1. Step & Column Adjustment   0.00   0.00     2. Classified Salaries   1,794,018.81   1,837     3. Employee Benefits   0.00   0.00   0.00     4. Other Adjustments   0.00   0.00     5. Other Sources   0.00   0.00   0.00     6. Total Cassified Salaries (Sum lines B2a thru B2d)   2000-2999   1,794,018.81   2,40%   1,837,0526   2,40%   1,881     3. Employee Benefits   3000-3999   1,869,051,95   13,44%   2,120,189.00   11,777%   2,369     4. Books and Supplies   4000-4999   1,071,531,72   0.00%   1,071,532.00   5-9.00%   535     5. Services and Other Operating Expenditures   5000-5999   1,146,499,73   -50.00%   573,250.00   0.0
S. Other Financing Sources
a, Transfers In 890-8929 0,00 0,00% 0,00% 0,00 0,00% c. Cother Sources 8930-8979 0,00 0,00% 0,00 0,00% 0,00 0,00% c. Cothributions 8980-8999 3,205,28900 12,80% 3,615,553,00 11,91% 4,046 6. Total (Sum lines A1 thru A5c) 10,532,078.44 -10,10% 9,468,229.00 3,00% 9,752
Description   Sources   September   Sept
c. Contributions 8980-8999 3,205,289,00 12,80% 3,615,553,00 11,91% 4,046 6. Total (Sum lines A1 thru A5c) 10,532,078.44 -10,10% 9,468,229,00 3,00% 9,752 B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries 2,468,793.62 2,505 b. Step & Column Adjustment 2,000 -10,00
6. Total (Sum lines A1 thru A5c)  B. EXPENDITURES AND OTHER FINANCING USES  1. Certificated Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Certificated Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustment  e. Total Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  d. Other Adjustment  e. Total Classified Salaries (Sum lines B2a thru B2d)  3. Employee Benefits  3000-3999  1.794,018.81  2.40%  1.837,075.26  2.40%  1.881  3.600-3999  1.794,018.81  2.40%  1.837,075.26  2.40%  1.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.600-3999  1.794,018.81  3.794,018.81  3.795,000  3.00%  3.00
B. EXPENDITURES AND OTHER FINANCING USES  1. Certificated Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustment  e. Total Classified Salaries (Sum lines B2a thru B2d)  3. Employee Benefits  3000-3999  4. Books and Supplies  5. Services and Other Operating Expenditures  4. Cost-of-Operating Expenditures  4. Control Classified Salaries (Sum lines B2a thru B2d)  5. Services and Other Operating Expenditures  4. Cost-of-Diving Adjustment  4. Cost-of-Diving Adjustment  4. Cost-of-Living Adjustment  5. Cost-of-Living Adjustment  6. Cost-of-Living Adjustment  7. Cost-of-Living Adjustment  8. Cost-of-Living Adjustment  9. Cost-of-Living Adjustm
1. Certificated Salaries       2,468,793.62       2,505         b. Step & Column Adjustment       37,031.90       37         c. Cost-of-Living Adjustment       0,000       0         d. Other Adjustments       0,000       0         e. Total Certificated Salaries (Sum lines B1a thru B1d)       1000-1999       2,468,793.62       1.50%       2,505,825.52       1.50%       2,543.         2. Classified Salaries       1,794,018.81       1,837       1,837       44
a. Base Salaries       2,468,793.62       2,505         b. Step & Column Adjustment       37,031.90       37         c. Cost-of-Living Adjustment       0,00       0         d. Other Adjustments       0,00       0         e. Total Certificated Salaries (Sum lines B1a thru B1d)       1000-1999       2,468,793.62       1.50%       2,505,825,52       1.50%       2,543.         2. Classified Salaries       1,794,018.81       1,837       1,837       44,056.45       44         c. Cost-of-Living Adjustment       0,00       0       0       0       0       0         d. Other Adjustments       0,00       0       0       0       0       0       0       0       0       0       1,881       1,881       1,837       0
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries 3. Employee Benefits 3. Employee Benefits 3. Employee Benefits 4. Books and Supplies 5. Services and Other Operating Expenditures 3. Total Classified Salaries 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Envices and Other Operating Expenditures 3. Total Classified Salaries 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B2a thru B2d) 4. Books and Supplies 5. Services and Other Operating Expenditures 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Total Classified Salaries (Sum lines B1a thru B1d) 4. Books and Supplies 5. Services and Other Operating Expenditures 5. Total Classified Salaries (Sum lines B1a thru B1d) 5. Services and Other Operating Expenditures 5. Total Classified Salaries (Sum lines B1a thru B1d) 5. Total Classified Salaries (Sum lines B1a thru B1d) 5. Services and Other Operating Expenditures 5. Total Classified Salaries (Sum lines B1a thru B1d) 5. Services and Other Operating Expenditures 5. Total Classified Salaries (Sum lines B1a thru B1d) 5. Total
c. Cost-of-Living Adjustment       0,00         d. Other Adjustments       0,00         e. Total Certificated Salaries (Sum lines B1a thru B1d)       1000-1999         2. Classified Salaries       1,794,018.81         a. Base Salaries       1,794,018.81         b. Step & Column Adjustment       43,056.45         c. Cost-of-Living Adjustment       0.00         d. Other Adjustments       0.00         e. Total Classified Salaries (Sum lines B2a thru B2d)       2000-2999       1,794,018.81       2.40%       1,837,075.26       2.40%       1,881         3. Employee Benefits       3000-3999       1,869,051.95       13,44%       2,120,189.00       11,77%       2,369         4. Books and Supplies       4000-4999       1,071,531.72       0.00%       1,071,532.00       -50,00%       535         5. Services and Other Operating Expenditures       5000-5999       1,146,499.73       -50.00%       573,250.00       0.00%       573
d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d)  3. Employee Benefits 3000-3999 4. Books and Supplies 5. Services and Other Operating Expenditures  0.00  1.50% 2,505,825,52 1.50% 2,543 1.837 2,505,825,52 1.50% 2,543 1.837 1.
e. Total Certificated Salaries (Sum lines B1a thru B1d)  2. Classified Salaries  a. Base Salaries  b. Step & Column Adjustment  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  3. Employee Benefits  3000-3999  4. Books and Supplies  5. Services and Other Operating Expenditures  1,794,018.81  2,468,793.62  1,50%  2,505,825,52  1,50%  2,543  1,837  444  2,100,00  1,837,075,26  2,40%  1,881  2,40%  1,837,075,26  2,40%  1,881  3,44%  2,120,189.00  11,77%  2,369  3,5 Services and Other Operating Expenditures  5000-5999  1,146,499,73  -50,00%  573,250,00  0,00%  573
2. Classified Salaries       1,794,018.81       1,837         b. Step & Column Adjustment       43,056.45       44         c. Cost-of-Living Adjustment       0.00       0         d. Other Adjustments       0.00       0         e. Total Classified Salaries (Sum lines B2a thru B2d)       2000-2999       1,794,018.81       2.40%       1,837,075.26       2.40%       1,881         3. Employee Benefits       3000-3999       1,869,051.95       13,44%       2,120,189.00       11,77%       2,369         4. Books and Supplies       4000-4999       1,071,531.72       0.00%       1,071,532.00       -50,00%       535         5. Services and Other Operating Expenditures       5000-5999       1,146,499.73       -50.00%       573,250.00       0.00%       573
a. Base Salaries       1,794,018.81       1,837         b. Step & Column Adjustment       43,056.45       44         c. Cost-of-Living Adjustment       0.00       0         d. Other Adjustments       0.00       0         e. Total Classified Salaries (Sum lines B2a thru B2d)       2000-2999       1,794,018.81       2.40%       1,837,075.26       2.40%       1,881         3. Employee Benefits       3000-3999       1,869,051.95       13,44%       2,120,189.00       11.77%       2,369         4. Books and Supplies       4000-4999       1,071,531.72       0.00%       1,071,532.00       -50,00%       535         5. Services and Other Operating Expenditures       5000-5999       1,146,499.73       -50.00%       573,250.00       0.00%       573
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 4. Books and Supplies 4000-4999 5. Services and Other Operating Expenditures 43,056.45 44 44 44 5. Cost-of-Living Adjustment 50,00 50,00 51,881 5. Services and Other Operating Expenditures 5000-5999 5,000 5,00
c. Cost-of-Living Adjustment     0,00       d. Other Adjustments     0,00       e. Total Classified Salaries (Sum lines B2a thru B2d)     2000-2999     1,794,018.81     2.40%     1,837,075.26     2.40%     1,881       3. Employee Benefits     3000-3999     1,869,051.95     13,44%     2,120,189.00     11.77%     2,369       4. Books and Supplies     4000-4999     1,071,531.72     0.00%     1,071,532.00     -50,00%     535       5. Services and Other Operating Expenditures     5000-5999     1,146,499.73     -50,00%     573,250.00     0.00%     573
d. Other Adjustments     0.00       e. Total Classified Salaries (Sum lines B2a thru B2d)     2000-2999     1,794,018.81     2.40%     1,837,075.26     2.40%     1,881       3. Employee Benefits     3000-3999     1,869,051.95     13.44%     2,120,189.00     11.77%     2,369       4. Books and Supplies     4000-4999     1,071,531.72     0.00%     1,071,532.00     -50.00%     535       5. Services and Other Operating Expenditures     5000-5999     1,146,499.73     -50.00%     573,250.00     0.00%     573
e. Total Classified Salaries (Sum lines B2a thru B2d)       2000-2999       1,794,018.81       2.40%       1,837,075.26       2.40%       1,881         3. Employee Benefits       3000-3999       1,869,051.95       13,44%       2,120,189.00       11,77%       2,369         4. Books and Supplies       4000-4999       1,071,531.72       0.00%       1,071,532.00       -50.00%       535         5. Services and Other Operating Expenditures       5000-5999       1,146,499.73       -50.00%       573,250.00       0.00%       573
3. Employee Benefits     3000-3999     1,869,051,95     13,44%     2,120,189.00     11,77%     2,369       4. Books and Supplies     4000-4999     1,071,531,72     0.00%     1,071,532.00     -50.00%     535       5. Services and Other Operating Expenditures     5000-5999     1,146,499,73     -50.00%     573,250.00     0.00%     573
4. Books and Supplies       4000-4999       1,071,531,72       0.00%       1,071,532,00       -50,00%       535         5. Services and Other Operating Expenditures       5000-5999       1,146,499,73       -50,00%       573,250,00       0.00%       573
5. Services and Other Operating Expenditures 5000-5999 1,146,499.73 -50,00% 573,250,00 0,00% 573
( 7 10 1
6. Capital Outlay 6000-6999 670,487.00 -100.00% 0.00 0.00%
7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 1,308,231.92 3.00% 1,347,479.00 3.00% 1,387
8. Other Outgo - Transfers of Indirect Costs 7300-7399 275,490.69 0.00% 275,491.00 0.00% 275
9. Other Financing Uses
a. Transfers Out 7600-7629 0.00 0.00% 0.00 0.00%
b. Other Uses 7630-7699 0.00 0.00% 0.00 0.00%
10. Other Adjustments (Explain in Section F below)
11. Total (Sum lines B1 thru B10) 10,604,105.44 -8.24% 9,730,841.78 -1.69% 9,566,
C. NET INCREASE (DECREASE) IN FUND BALANCE
(Line A6 minus line B11) (72,027.00) (262,612.78) 185,
D. FUND BALANCE
1. Net Beginning Fund Balance (Form 01I, line F1e) 381,600,55 309,573.55 46.
2. Ending Fund Balance (Sum lines C and D1) 309,573.55 46,960.77 232
3. Components of Ending Fund Balance (Form 011)
a Nonspendable 9710-9719 0.00 0.77
b. Restricted 9740 309,573.80 46,960.00 232.
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 (0.25) 0.00
f. Total Components of Ending Fund Balance
(Line D3f must agree with line D2) 309,573.55 46,960.77 232,

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		ESSENTIAL TOP	100 Table 100	the principle of		
1. General Fund						
a. Stabilization Arrangements	9750	- A TO 1 - 1 - 1				
b. Reserve for Economic Uncertainties	9789		10.18.7			
c. Unassigned/Unappropriated Amount	9790	1 AV 35 1 5 2	Company of the little			
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			Leaving Total			
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	Mary Marion				
c. Unassigned/Unappropriated	9790		1 4 1 2 3 3 3		1 5 3 4 4	
3. Total Available Reserves (Sum lines E1a thru E2c)		IROLD TA				

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	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	39,129,917.00	39,129,917.00	9,798,754.59	39,518,255.84	388,338.84	1.0%
2) Federal Revenue		8100-8299	2,957,743.00	2,957,743.00	(52,484.59)	4,050,246.44	1,092,503.44	36.9%
3) Other State Revenue		8300-8599	4,070,284.00	4,070,284.00	273,273.56	4,498,006.00	427,722.00	10.5%
4) Other Local Revenue		8600-8799	160,000.00	160,000.00	434,023.45	253,130.80	93,130.80	58.2%
5) TOTAL, REVENUES			46,317,944.00	46,317,944.00	10,453,567.01	48,319,639.08		
B. EXPENDITURES								
Certificated Salaries		1000-1999	16,824,153.71	16,824,153.71	4,587,934.31	17,403,672.22	(579,518.51)	-3.4%
2) Classified Salaries		2000-2999	5,428,293.58	5,428,293.58	1,601,934.76	5,596,832.45	(168,538.87)	-3.1%
3) Employee Benefits		3000-3999	10,718,099.80	10,718,099.80	3,604,119.88	10,813,881.60	(95,781.80)	-0.9%
4) Books and Supplies		4000-4999	4,880,569.81	4,880,569.81	975,262,67	5,008,576.30	(128,006.49)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	5,278,193.54	5,278,193.54	1,316,792.75	5,532,159,25	(253,965.71)	-4.8%
6) Capital Outlay		6000-6999	3,585,798.67	3,585,798.67	1,833,496,04	5,169,827.50	(1,584,028.83)	-44.2%
Other Outgo (excluding Transfers of Indirect Costs)	ŧ	7100-7299 7400-7499	1,358,231.92	1,358,231.92	441,654.64	1,358,231.92	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(113,016.00)	(113,016.00)	(158.47)	(130,830.60)	17,814.60	-15.8%
9) TOTAL, EXPENDITURES			47,960,325.03	47,960,325.03	14,361,036.58	50,752,350.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9	)		(1,642,381.03)	(1,642,381.03)	(3,907,469.57)	(2,432,711.56)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	500,000.00	0.00	0,0%
2) Other Sources/Uses							, a	
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/U	SES		(500,000.00)	(500,000.00)	0.00	(500,000.00)		

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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)			(2,142,381.03)	(2,142,381.03)	(3,907,469.57)	(2,932,711.56)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	13,583,924,53	13,583,924.53		13,583,924,53	0,00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.09
c) As of July 1 - Audited (F1a + F1b)			13,583,924.53	13,583,924.53		13,583,924,53		
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0,09
e) Adjusted Beginning Balance (F1c + F1d)			13,583,924.53	13,583,924.53		13,583,924.53		
2) Ending Balance, June 30 (E + F1e)			11,441,543.50	11,441,543.50		10,651,212.97		
Components of Ending Fund Balance a) Nonspendable				0.00		0.00		
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	371,142.53	371,142,53		309,573,80		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	505,413.35	505,413.35		519,100.35		
Reserved for instructional materials an	1100	9780	505,413.35					
Reserved for instructional materials an	1100	9780		505,413.35				
	1100	9780						
Reserved for instructional materials an	1100	9780				519,100.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,564,987.62	10,564,987.62		9,822,539.07		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.25)		

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		70 404 447 00	00 404 447 00	7 706 000 00	28,050,099.00	(141,318.00)	-0.5%
State Aid - Current Year	8011	28,191,417.00	28,191,417.00	7,726,008.00	5,408,476.00	396,410.00	7.99
Education Protection Account State Aid - Current Year	8012	5,012,066,00	5,012,066.00	1,469,430.00	135,035.00	135,035.00	Nev
State Aid - Prior Years	8019	0.00	0.00	0.00	135,035,00	133,033,00	INC
Tax Relief Subventions Homeowners' Exemptions	8021	46,977.00	46,977.00	0.00	46,977.00	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	0.09
County & District Taxes							
Secured Roll Taxes	8041	5,527,107.00	5,527,107.00	51,481.82	5,527,107.00	0,00	0.0%
Unsecured Roll Taxes	8042	491,834.00	491,834.00	523,083,42	491,834.00	0.00	0.09
Prior Years' Taxes	8043	166,243,00	166,243.00	(15,711.59)	166,243.00	0.00	0.0%
Supplemental Taxes	8044	115,264.00	115,264.00	(593.88)	115,264.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	(585,229.00)	(585,229.00)	0.00	(585,229.00)	0.00	0,0%
Community Redevelopment Funds (SB 617/699/1992)	8047	164,238.00	164,238.00	46,543,48	164,238.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	1,153.09	1,293.19	1,293.19	Nev
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		39,129,917.00	39,129,917.00	9,801,394.34	39,521,337.19	391,420.19	1,0%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	0.00	0,00	0.00	0.00	0.00	0.0%
All Other LCFF				0.00	0.00	0.00	0.0%
Transfers - Current Year All Other	8091	0,00	0.00	0.00	0.00	(3,081,35)	Nev
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	(2,639.75)	(3,081.35)		0.0%
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00		9,798,754,59	0.00 39,518,255.84	388,338.84	1.09
TOTAL, LCFF SOURCES FEDERAL REVENUE		39,129,917.00	39,129,917.00	9,798,754,59	39,516,255.64	300,330,04	1,07
	8110	0.00	0,00	0.00	0.00	0.00	0.09
Maintenance and Operations	8181	540,849,00		(132,802.00)	536,452.00	(4,397.00)	-0.89
Special Education Entitlement	8182	64,617,00		(23,402.85)	64,617.00	0.00	0.0%
Special Education Discretionary Grants	8220	0.00		0.00	0.00	0.00	0.0%
Child Nutrition Programs	8221	0.00		0.00	0.00	0.00	0.09
Donated Food Commodities	8260	0.00		0.00	0.00	0.00	0.09
Forest Reserve Funds	8270	0.00		0.00	0.00	0.00	0.09
Flood Control Funds Wildlife Reserve Funds	8280	0.00		0.00	0.00	0.00	0.09
FEMA	8281	0.00		0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs	8285	15,530.00		0.00	8,918.00	(6,612.00)	-42.6%
Pass-Through Revenues from Federal Sources	8287	0.00		0.00	0.00	0.00	0,09
		1,625,768.00		(118,784.59)	2,319,792.68	694,024.68	42.79
Title I, Part A, Basic 3010  Title I, Part D, Local Delinquent	8290						
Programs 3025	8290	0.00	0,00	0.00	0.00	0.00	0.09

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education								
Program	4201	8290	10,608.00	10,608.00	19,152.14	20,118.14	9,510.14	89.7
Title III, Part A, English Learner Program	4203	8290	147,467,00	147,467,00	96,171,34	406,365.56	258,898,56	175.6
Public Charter Schools Grant	1010	2000	0.00	0,00	0,00	0.00	0.00	0.0
Program (PCSGP)	4610 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290 8290	250,729,00	250,729,00	0,00	147,653.00	(103,076.00)	-41,1
Other NCLB / Every Student Succeeds Act			45,348.00	45,348.00	(20,018,21)	45,348.00	0.00	0,0
Career and Technical Education	3500-3599	8290		85,000.00	83,430.19	197,679.00	112,679.00	132.6
All Other Federal Revenue	All Other	8290	85,000.00	2.957,743.00	(52,484.59)	4,050,246,44	1,092,503.44	36.9
TOTAL, FEDERAL REVENUE			2,957,743.00	2,957,745.00	(52,404,59)	4,000,240,44	1,002,000,11	
THER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement			0.00	0.00	0.00	0.00	0,00	0.0
Prior Years	6360	8319	0.00	0,00	0.00	0.00	3,50	
Special Education Master Plan Current Year	6500	8311	1,523,935.00	1,523,935.00	0.00	1,694,557.00	170,622.00	11.2
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	704,407.00	704,407.00	0.00	728,655.00	24,248.00	3,4
Lottery - Unrestricted and Instructional Materia		8560	686,206.00	686,206,00	26,249.17	721,576.00	35,370,00	5.2
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	532,350.00	532,350.00	(53,235.00)	532,350.00	0.00	0.0
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.
Career Technical Education Incentive Grant	6387	8590	260,997.00	260,997.00	255,059.39	255,060.00	(5,937.00)	-2.
Program  Drug (Alecha)/Tehases Funds	6650, 6690, 6695	8590	0.00		0.00	0.00	0.00	0.
Drug/Alcohol/Tobacco Funds California Clean Energy Jobs Act	6230	8590	0.00		0.00	0.00	0,00	0.
Specialized Secondary	7370	8590	0.00		0.00	0.00	0.00	0,
	7210	8590	0.00		0.00	0.00	0.00	0.
American Indian Early Childhood Education  Quality Education Investment Act	7400	8590	0.00		0,00	0.00	0,00	0,
÷.	All Other	8590	362,389.00		45,200.00	565,808.00	203,419.00	56.
All Other State Revenue  TOTAL, OTHER STATE REVENUE	All Oute	0000	4,070,284.00			4,498,006.00	427,722.00	10.

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	Nosource codes	50000	, vey	3-7				3.0
Other Local Revenue								
County and District Taxes								
Other Restricted Levies		904E	0.00	0.00	0.00	0.00	0.00	0.0
Secured Roll		8615 8616	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll 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		0010	0.00	0.00	5,00	0,50		322
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 No.	n-LCFF	0000	0.00	0.00	0.00	0.00	0.00	0.0
Taxes		8629	0,00	0.00	0.00	0,00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	260.00	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	3,244.10	0.00	0.00	0.0
Interest		8660	0.00	0.00	27,465,76	27,399.80	27,399.80	Ne
Net Increase (Decrease) in the Fair Value of	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		2004	0.00	0.00	0.00	0.00	0.00	0.0
Plus: Misc Funds Non-LCFF (50%) Adjust		8691	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Sour	ces	8697 8699	160,000.00		93,229.59	225,731.00	65,731.00	41.1
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0.00	0.0
Tuition All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Of Apportionments		0701-0700	0.00	0.00	0.00	0,00	5,55	
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	0.00	0.00	309,824.00	0,00	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			160,000.00	160,000.00	434,023.45	253,130.80	93,130.80	58.2

Description Resource Code	Object es 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	sa Coues	\^;	(2)	(-)	(=)	(-)	` '
Certificated Teachers' Salaries	1100	12,913,194.00	12,913,194.00	3,439,816.48	13,450,605.82	(537,411.82)	-4.29
Certificated Pupil Support Salaries	1200	1,230,340.34	1,230,340.34	329,343.92	1,305,630.97	(75,290.63)	-6.19
Certificated Supervisors' and Administrators' Salaries	1300	2,330,905.37	2,330,905.37	731,213.26	2,308,167.43	22,737.94	1.09
Other Certificated Salaries	1900	349,714.00	349,714.00	87,560.65	339,268.00	10,446.00	3.00
TOTAL, CERTIFICATED SALARIES		16,824,153.71	16,824,153,71	4,587,934.31	17,403,672.22	(579,518.51)	-3.49
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	707,562.54	707,562.54	195,699.07	794,842.54	(87,280,00)	-12,3
Classified Support Salaries	2200	1,618,477.21	1,618,477.21	497,220.67	1,689,474.62	(70,997.41)	-4.4
Classified Supervisors' and Administrators' Salaries	2300	616,552.19	616,552.19	210,918.32	629,610.33	(13,058,14)	-2,1
Clerical, Technical and Office Salaries	2400	1,621,292.14	1,621,292.14	488,077.28	1,659,818.23	(38,526.09)	-2.4
Other Classified Salaries	2900	864,409.50	864,409.50	210,019.42	823,086.73	41,322.77	4.8
TOTAL, CLASSIFIED SALARIES		5,428,293.58	5,428,293,58	1,601,934.76	5,596,832.45	(168,538.87)	-3.19
EMPLOYEE BENEFITS							
STRS	3101-3102	2,691,616.58	2,691,616.58	710,242.25	2,774,788.79	(83,172,21)	-3.19
PERS	3201-3202	971,895.02	971,895.02	290,069.54	1,011,002.17	(39,107.15)	-4.0
OASDI/Medicare/Alternative	3301-3302	675,646.34	675,646.34	192,011.37	702,520.33	(26,873.99)	-4.0
Health and Welfare Benefits	3401-3402	5,148,662.08	5,148,662.08	1,600,803.34	4,990,728.15	157,933.93	3,1
Unemployment Insurance	3501-3502	11,126,44	11,126.44	3,059.78	11,452.67	(326.23)	-2.9
Workers' Compensation	3601-3602	393,201.73	393,201.73	108,124.18	404,885.94	(11,684.21)	-3.0
OPEB, Allocated	3701-3702	375,499.61	375,499.61	123,019.30	341,713,55	33,786.06	9.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902	450,452,00	450,452.00	576,790.12	576,790.00	(126,338.00)	-28.0
TOTAL, EMPLOYEE BENEFITS		10,718,099.80	10,718,099.80	3,604,119.88	10,813,881.60	(95,781.80)	-0.9
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	1,143,500.00	1,143,500.00	424,392,71	1,143,075,57	424.43	0.0
Books and Other Reference Materials	4200	197,050.00	197,050.00	56,970.95	442,279.41	(245,229.41)	-124.5
Materials and Supplies	4300	2,939,004.81	2,939,004.81	373,143.51	2,760,317.85	178,686.96	6.1
Noncapitalized Equipment	4400	601,015.00	601,015.00	119,340.47	662,903.47	(61,888.47)	-10.3
Food	4700	0.00	0.00	1,415.03	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		4,880,569.81	4,880,569.81	975,262,67	5,008,576.30	(128,006.49)	-2.6
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	401,145.14	401,145.14	81,382.90	387,229.01	13,916.13	3.5
Dues and Memberships	5300	18,900.00	18,900.00	10,552.50	19,750.00	(850.00)	-4.5
Insurance	5400-5450	234,029.84	234,029.84	230,132.54	234,029.84	0.00	0.0
Operations and Housekeeping Services	5500	1,130,000.00	1,130,000.00	297,103.32	1,130,000.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	821,895.42	821,895.42	111,113.96	764,217.42	57,678.00	7.0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	13,000.00	13,000.00	0,00	13,000.00	0.00	0.0
Professional/Consulting Services and		6 557 550	0 557 070 11	E07.055.00	2 002 002 00	/22E 000 84\	10 70
Operating Expenditures	5800	2,557,973.14		567,655.32 18 852 21	2,883,982,98 99,950.00	(326,009.84)	-12.7°
Communications	5900	101,250.00	101,250.00	18,852.21	55,300,000	1,300,00	1,3
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5,278,193.54	5,278,193.54	1,316,792.75	5,532,159.25	(253,965.71)	-4.8

Description R	esource 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	0000100 00000	00000	4. 3	(-,	, ,			
DACTIAL OUTER							1	
Land		6100	1,448,198.50	1,448,198.50	348,665.71	1,449,198.50	(1,000.00)	-0.19
Land Improvements		6170	415,199.00	415,199.00	417,362,11	522,330,00	(107,131.00)	-25.89
Buildings and Improvements of Buildings		6200	1,225,000.00	1,225,000.00	940,655.96	2,270,448.00	(1,045,448.00)	-85.39
Books and Media for New School Libraries						0.00	2.00	0.00
or Major Expansion of School Libraries		6300	0.00	0.00	0,00	0.00	0,00	0.00
Equipment		6400	167,346,17	167,346,17	63,143,60	520,518.00	(353,171.83)	-211.0
Equipment Replacement		6500	330,055.00	330,055,00	63,668,66	407,333.00	(77,278.00)	-23.4
TOTAL, CAPITAL OUTLAY			3,585,798,67	3,585,798,67	1,833,496.04	5,169,827,50	(1,584,028,83)	-44,2
OTHER OUTGO (excluding Transfers of Indirect	Costs)							
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0,0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments		74.44	0.00	0.00	0.00	0.00	0.00	0.0
Payments to Districts or Charter Schools		7141	1,358,231.92	1,358,231,92	441,654.64	1,358,231.92	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 Apportion To Districts or Charter Schools	ments 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	0.0
To JPAs	6500	7223	0.00	17	0.00	0.00	0.00	0,0
ROC/P Transfers of Apportionments	0300	7220	0.00				-	
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 I	ndirect Costs)		1,358,231.92	1,358,231.92	441,654.64	1,358,231.92	0,00	0,0
OTHER OUTGO - TRANSFERS OF INDIRECT CO								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs  Transfers of Indirect Costs - Interfund		7350	(113,016,00		(158.47)	(130,830.60)	17,814.60	-15.8
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS	, 300	(113,016.00			(130,830.60)	17,814.60	-15,8
			477.000 707 77	47.000.000.00	14 004 000 50	E0 750 850 64	(2.702.025.64)	EO
TOTAL, EXPENDITURES			47,960,325.03	47,960,325.03	14,361,036.58	50,752,350.64	(2,792,025,61)	-5.8

S4.W.	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(4)	(5)	(0)	(5)	(-,	1- /
NTERFUND 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		8914	0.00	0.00	0.00	0.00	0.00	0,0
Redemption Fund  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.
To: Special Reserve Fund		7612	0,00	0.00	0.00	0.00	0.00	0.
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0,00	0,00	0.
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0,00	0
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0
THER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0,00	0.00	0
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0,00	0
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation		8971	0.00	0.00	0,00	0.00	0.00	0
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Sources		8979	0.00		0.00	0.00	0.00	C
(c) TOTAL, SOURCES			0.00	0.00	0.00	0,00	0.00	
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Uses		7699	0.00		0.00	0.00	0.00	C
d) TOTAL, USES			0.00	0.00	0.00	0.00	0,00	C
ONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00		0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0,00	0
OTAL, OTHER FINANCING SOURCES/USES	3		(500,000.00	(500,000.00)	0.00	(500,000.00)	0.00	0

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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	39,129,917.00	39,129,917.00	9,798,754.59	39,518,255.84	388,338.84	1.0%
2) Federal Revenue		8100-8299	0.00	0.00	55,774.00	112,679.00	112,679.00	New
3) Other State Revenue		8300-8599	1,220,829,00	1,220,829.00	17,666.51	1,270,478.00	49,649.00	4.1%
4) Other Local Revenue		8600-8799	0.00	0.00	92,906.62	91,436.80	91,436.80	New
5) TOTAL, REVENUES			40,350,746.00	40,350,746,00	9,965,101.72	40,992,849.64		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,637,146.88	14,637,146.88	3,863,183.95	14,934,878.60	(297,731.72)	-2.0%
2) Classified Salaries		2000-2999	3,790,385.44	3,790,385.44	1,094,369.87	3,802,813.64	(12,428.20)	-0.3%
3) Employee Benefits		3000-3999	8,980,665.63	8,980,665.63	3,054,986,57	8,944,829.65	35,835.98	0.4%
4) Books and Supplies		4000-4999	4,160,801.00	4,160,801.00	640,599.40	3,937,044.58	223,756.42	5.4%
5) Services and Other Operating Expenditures		5000-5999	4,341,096.48	4,341,096.48	1,017,182,69	4,385,659,52	(44,563.04)	-1.0%
6) Capital Outlay		6000-6999	3,213,253.50	3,213,253.50	1,788,559.48	4,499,340.50	(1,286,087.00)	-40.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	50,000.00	16,509.00	50,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(329,798.14)	(329,798.14)	(119,664,49)	(406,321,29)	76,523,15	-23.2%
9) TOTAL, EXPENDITURES			38,843,550.79	38,843,550.79	11,355,726.47	40,148,245.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER								
FINANCING SOURCES AND USES (A5 - B9)			1,507,195.21	1,507,195.21	(1,390,624.75)	844,604.44		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0,00	500,000.00	0,00	0.0%
Other Sources/Uses     Sources		8930-8979	0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	000	0.00	0.00	0,00	0.0%
3) Contributions		8980-8999	(3,139,118.22)	(3,139,118.22)	0.00	(3,205,289.00)	(66,170.78)	2.1%
4) TOTAL, OTHER FINANCING SOURCES/US	SES		(3,639,118.22)	(3,639,118.22)	0.00	(3,705,289.00)		

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)			(2,131,923.01)	(2,131,923.01)	(1,390,624.75)	(2,860,684.56)		
F. FUND BALANCE, RESERVES			088					
Beginning Fund Balance     As of July 1 - Unaudited		9791	13,202,323.98	13,202,323.98		13,202,323,98	0,00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.09
c) As of July 1 - Audited (F1a + F1b)			13,202,323.98	13,202,323.98		13,202,323,98		
d) Other Restatements		9795	0.00	0.00		0,00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d	)		13,202,323,98	13,202,323.98		13,202,323,98		
2) Ending Balance, June 30 (E + F1e)			11,070,400.97	11,070,400.97		10,341,639.42		
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 d) Assigned		9760	0,00	0.00		0.00		
Other Assignments		9780	505,413.35	505,413.35		519,100.35		
Reserved for instructional materials ar	1100	9780	505,413.35					
Reserved for instructional materials ar	1100	9780		505,413.35				
	1100	9780						
Reserved for instructional materials ar	1100	9780				519,100.35		
e) Unassigned/Unappropriated			1					
Reserve for Economic Uncertainties		9789	10,564,987.62	10,564,987.62		9,822,539.07		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description Reso	Objecturce Codes Codes		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	28,191,417.00	28,191,417.00	7,726,008.00	28,050,099.00	(141,318.00)	-0.5
Education Protection Account State Aid - Current Year	r 8012	5,012,066.00	5,012,066,00	1,469,430,00	5,408,476.00	396,410.00	7.9
State Aid - Prior Years	8019	0.00	0,00	0,00	135,035.00	135,035.00	Ne
Tax Relief Subventions Homeowners' Exemptions	8021	46,977.00	46,977.00	0.00	46,977.00	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	5,527,107,00	5,527,107.00	51,481.82	5,527,107.00	0.00	0.0
Unsecured Roll Taxes	8042	491,834.00	491,834.00	523,083.42	491,834.00	0.00	0.0
Prior Years' Taxes	8043	166,243,00	166,243.00	(15,711.59)	166,243.00	0.00	0.0
Supplemental Taxes	8044	115,264,00	115,264.00	(593,88)	115,264,00	0.00	0.0
Education Revenue Augmentation Fund (ERAF)	8045	(585,229,00)	(585,229.00)	0.00	(585,229,00)	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)	8047	164,238,00	164,238.00	46,543,48	164,238.00	0.00	0,0
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	1,153,09	1,293.19	1,293.19	Ne
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		39,129,917.00	39,129,917.00	9,801,394,34	39,521,337.19	391,420.19	1.0
_CFF Transfers							
Unrestricted LCFF Transfers - Current Year	0000 8091	0.00	0,00	0,00	0.00	0.00	0,0
All Other LCFF				0.00	0.00	0.00	0.0
	Il Other 8091	0.00	0.00	0.00	0.00	0.00	0.0
Transfers to Charter Schools in Lieu of Property Taxe		0.00	0.00	(2,639.75)	(3,081.35)	(3,081.35)	N
Property Taxes Transfers	8097		0.00	0.00	0.00	0,00	0.0
LCFF/Revenue Limit Transfers - Prior Years	8099			0.00	0.00	0.00	0.
OTAL, LCFF SOURCES EDERAL REVENUE		39,129,917,00	39,129,917.00	9,798,754.59	39,518,255.84	388,338,84	1,
	8110	0,00	0.00	0.00	0.00	0.00	0.6
Maintenance and Operations	8181	0.00		0.00	0.00	0.00	0.
Special Education Entitlement	8182			0.00	0.00		
Special Education Discretionary Grants		0.00		0.00	0.00		
Child Nutrition Programs	8220			0.00	0.00		
onated Food Commodities	8221	0.00			1	0.00	0.
orest Reserve Funds	8260	0.00		0.00	0.00	0.00	0.
lood Control Funds	8270	0.00		0.00	0.00	0.00	0.0
Vildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
EMA	8281	0.00		0.00	0.00	0.00	0.0
nteragency Contracts Between LEAs	8285			0.00	0.00	0,00	0.0
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00		
Fitle I, Part A, Basic	3010 8290						
Title I, Part D, Local Delinquent Programs	3025 8290						
Title II, Part A, Educator Quality	4035 8290						

### 15 73908 0000000 Form 01I

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							- 1	
Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3050, 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	0.00	0.00	55,774.00	112,679.00	112,679.00	Nev
TOTAL, FEDERAL REVENUE			0.00	0.00	55,774.00	112,679.00	112,679,00	Nev
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	704,407.00	704,407.00	0.00	728,655.00	24,248.00	3.4%
Lottery - Unrestricted and Instructional Materi	als	8560	516,422.00	516,422.00	9,951,51	534,108.00	17,686.00	3.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0,00	0.00		
Other Subventions/In-Lieu Taxes		8576	0,00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	7,715.00	7,715.00	7,715.00	Nev
TOTAL, OTHER STATE REVENUE			1,220,829.00	1,220,829.00	17,666.51	1,270,478.00	49,649.00	4.19

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE				1 1				
Other Local Revenue County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00		
Secured Roll		i	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	0.09
Other		8622	0.00	0.00	0.00	0.00	0.00	0,0
Community Redevelopment Funds Not Subject to LCFF Deduction	质	8625	0.00	0.00	0.00	0.00		
•	n / OFF	0020	0.00	0,00				
Penalties and Interest from Delinquent No Taxes	II-LOFF	8629	0.00	0.00	0.00	0.00		
Sales		8631	0,00	0.00	260,00	0.00	0.00	0.09
Sale of Equipment/Supplies			0.00	0.00	0.00	0.00	0.00	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634		0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0,00	0.00	3,244.10	0.00	0.00	0.0
Leases and Rentals		8650	0.00		27,465.76	27,399.80	27,399.80	Ne
Interest		8660	0,00	0.00		0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of	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	0.09
Non-Resident Students		8672	0,00	0,00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	0,00	0,00	0,00	0.00	0.00	0.09
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00
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%) Adjust	ment	8691	0.00	0,00	0.00	0.00	0,00	0.09
Pass-Through Revenues From Local Sour	rces	8697	0,00	0,00	0.00	0.00		
All Other Local Revenue		8699	0,00	0.00	61,936.76	64,037.00	64,037.00	Ne
Tuition		8710	0.00	0.00	0.00	0,00	0.00	0.09
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			0.00	0.00	92,906.62	91,436.80	91,436.80	Ne
TOTAL, REVENUES			40,350,746.00	40,350,746.00	9,965,101.72	40,992,849.64	642,103.64	1.69

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	11,660,546.50	11,660,546.50	3,037,582.30	12,104,049.52	(443,503.02)	-3.8%
Certificated Pupil Support Salaries	1200	531,422,34	531,422,34	142,303,98	608,880.97	(77,458.63)	-14.6%
Certificated Supervisors' and Administrators' Salaries	1300	2,105,464.04	2,105,464.04	595,737.02	1,888,680,11	216,783,93	10.3%
Other Certificated Salaries	1900	339,714.00	339,714.00	87,560.65	333,268.00	6,446.00	1.9%
TOTAL, CERTIFICATED SALARIES		14,637,146.88	14,637,146.88	3,863,183.95	14,934,878.60	(297,731.72)	-2.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	82,879.00	82,879,00	10,829.55	0.00	82,879.00	100.0%
Classified Support Salaries	2200	1,029,723.84	1,029,723.84	283,394.42	1,052,280,73	(22,556.89)	-2.2%
Classified Supervisors' and Administrators' Salaries	2300	532,857.48	532,857.48	183,020.16	548,043.46	(15,185.98)	-2,8%
Clerical, Technical and Office Salaries	2400	1,571,787.34	1,571,787.34	473,258.68	1,608,923.96	(37,136,62)	-2.4%
Other Classified Salaries	2900	573,137.78	573,137.78	143,867.06	593,565.49	(20,427.71)	-3.6%
TOTAL, CLASSIFIED SALARIES		3,790,385.44	3,790,385.44	1,094,369,87	3,802,813.64	(12,428.20)	-0.3%
EMPLOYEE BENEFITS							
STRS	3101-3102	2,335,565,39	2,335,565,39	592,871.90	2,362,110.88	(26,545.49)	-1.1%
PERS	3201-3202	688,331.19	688,331.19	205,148.21	701,997.30	(13,666,11)	-2.0%
OASDI/Medicare/Alternative	3301-3302	518,634.29	518,634,29	143,089.55	528,275.56	(9,641.27)	-1.9%
Health and Welfare Benefits	3401-3402	4,277,354.61	4,277,354.61	1,325,376.44	4,093,563,45	183,791.16	4,3%
Unemployment Insurance	3501-3502	9,213,83	9,213.83	2,442.52	9,365.98	(152.15)	-1.7%
Workers' Compensation	3601-3602	325,614.71	325,614.71	86,328.83	331,012,93	(5,398.22)	-1.7%
OPEB, Allocated	3701-3702	375,499.61	375,499.61	122,939.00	341,713.55	33,786.06	9.0%
OPEB, Active Employees	3751-3752	0,00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	450,452.00	450,452.00	576,790.12	576,790.00	(126,338.00)	-28,0%
TOTAL, EMPLOYEE BENEFITS		8,980,665.63	8,980,665.63	3,054,986.57	8,944,829.65	35,835.98	0.4%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	1,139,000.00	1,139,000.00	213,710.07	1,135,854.00	3,146,00	0,3%
Books and Other Reference Materials	4200	182,050.00	182,050.00	1,536.72	183,793,00	(1,743.00)	-1.09
Materials and Supplies	4300	2,319,834.00	2,319,834.00	320,807.49	2,072,549.11	247,284.89	10.79
Noncapitalized Equipment	4400	519,917.00	519,917.00	103,130.09	544,848.47	(24,931.47)	-4.8%
Food	4700	0.00	0.00	1,415.03	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		4,160,801,00	4,160,801.00	640,599.40	3,937,044.58	223,756.42	5.49
SERVICES AND OTHER OPERATING EXPENDITURES							
and the state of t	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services	5200	212,341.00		41,026.61	197,728.00	14,613.00	6.9%
Travel and Conferences	5300	18,500.00		9,895.00	18,750.00	(250.00)	-1.49
Dues and Memberships		226,854.84		222,957.54	226,854.84	0.00	0.09
Insurance	5400-5450			297,103.32	1,130,000.00	0.00	0.09
Operations and Housekeeping Services	5500	1,130,000.00		93,247.94	594,267.42	(32,372.00)	-5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	561,895.42				12,713.00	-57.59
Transfers of Direct Costs	5710	(22,100.00			13,000.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	13,000.00	13,000.00	0.00	13,000.00	0,00	0,07
Professional/Consulting Services and Operating Expenditures	5800	2,101,655.22	2,101,655.22	334,286,27	2,139,922.26	(38,267.04)	-1.89
Communications	5900	98,950.00	98,950.00	18,852.21	99,950.00	(1,000.00)	-1.09

Description Re	source Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY	304100 00400	00			, ,			
SAFITAL GOTLAT								
Land		6100	1,448,198.50	1,448,198.50	348,665.71	1,449,198.50	(1,000.00)	-0.19
Land improvements		6170	275,000.00	275,000.00	417,362.11	522,330.00	(247,330.00)	-89.9%
Buildings and Improvements of Buildings		6200	1,080,000.00	1,080,000.00	934,205.96	1,975,448.00	(895,448,00)	-82.9%
Books and Media for New School Libraries			0.00	0.00	0.00	0.00	0.00	0.0%
or Major Expansion of School Libraries		6300	0.00	0.00	0.00		(134,257.00)	-167.8%
Equipment		6400	80,000.00	80,000.00	80,273,48	214,257.00 338,107.00	(8.052.00)	-2.49
Equipment Replacement		6500	330,055,00	330,055.00	8,052.22	4,499,340.50	(1,286,087,00)	-40.0%
TOTAL, CAPITAL OUTLAY			3,213,253.50	3,213,253.50	1,788,559.48	4,499,340.50	(1,260,067,00)	-40,07
OTHER OUTGO (excluding Transfers of Indirect C	Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0,00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0,00	0.09
Tuition, Excess Costs, and/or Deficit Payments						0.00	0.00	0.00
Payments to Districts or Charter Schools		7141	0,00	0.00	0.00	0.00	0,00	0,0%
Payments to County Offices		7142	50,000.00	50,000.00	16,509.00	50,000.00	0.00	0,0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0,00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0,00	0.09
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	0.09
Special Education SELPA Transfers of Apportionr To Districts or Charter Schools	nents 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	0,09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service		7438	0.00	0.00	0,00	0.00	0.00	0.0
Debt Service - Interest Other Debt Service - Principal		7439	0.00		0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Ir	ndirect Costs)	7400	50,000.00		16,509.00	50,000.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COS			00,000.00	30,000.00	,			
STILL GOTGO - MARIO ERO OF INDINEO.								
Transfers of Indirect Costs		7310	(216,782.14	(216,782.14)	(119,506.02)	(275,490.69)	58,708.55	-27.19
Transfers of Indirect Costs - Interfund		7350	(113,016.00	(113,016.00)	(158.47)	(130,830.60)	17,814.60	-15.89
TOTAL, OTHER OUTGO - TRANSFERS OF INDIF	RECT COSTS		(329,798.14	(329,798.14)	(119,664.49)	(406,321.29)	76,523.15	-23.29
			38,843,550.79	38,843,550.79	11,355,726,47	40,148,245.20	(1,304,694.41)	-3.49

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
				0.00	0.00	0.00	0.00	0.0%
From: Special Reserve Fund		8912	0.00	0,00	0,00	0.00	0.00	0.070
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	0.00	0,00	0.00	0,00	0,00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	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				Δ.				
of Participation		8971	0.00		0,00	0,00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00		0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00		0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0,00	1	0.00	0,00	0.00	0.07
(c) TOTAL, SOURCES			0.00	0.00	0,00	0.00	0.00	0.07
USES								
Transfers of Funds from		7651	0.00	0.00	0.00	0.00	0.00	0.09
Lapsed/Reorganized LEAs		7699	0.00			0.00	0.00	0.09
All Other Financing Uses		7003	0.00			0,00	0.00	0.09
(d) TOTAL, USES CONTRIBUTIONS					**			
		0000	(3,139,118.22	(3,139,118.22)	0.00	(3,205,289,00)	(66,170.78)	2.19
Contributions from Unrestricted Revenues		8980 8990	0.00			0.00	0.00	0.09
Contributions from Restricted Revenues		0990	(3,139,118.22			(3,205,289.00)	(66,170.78)	
(e) TOTAL, CONTRIBUTIONS			(0,109,110.22	(0,100,110.22)	0.00	(-1-20)200.00)		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,639,118.22	(3,639,118.22)	0.00	(3,705,289.00)	(66,170.78)	1.89

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	2,957,743.00	2,957,743.00	(108,258.59)	3,937,567.44	979,824.44	33.1%
3) Other State Revenue		8300-8599	2,849,455.00	2,849,455.00	255,607.05	3,227,528.00	378,073.00	13.3%
4) Other Local Revenue		8600-8799	160,000.00	160,000.00	341,116.83	161,694.00	1,694.00	1.1%
5) TOTAL, REVENUES			5,967,198.00	5,967,198.00	488,465.29	7,326,789.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,187,006.83	2,187,006.83	724,750.36	2,468,793,62	(281,786.79)	-12.9%
2) Classified Salaries		2000-2999	1,637,908.14	1,637,908.14	507,564.89	1,794,018,81	(156,110.67)	-9.5%
3) Employee Benefits		3000-3999	1,737,434.17	1,737,434.17	549,133.31	1,869,051.95	(131,617.78)	-7.6%
4) Books and Supplies		4000-4999	719,768.81	719,768.81	334,663.27	1,071,531,72	(351,762.91)	-48.9%
5) Services and Other Operating Expenditures		5000-5999	937,097.06	937,097.06	299,610.06	1,146,499.73	(209,402.67)	-22.3%
6) Capital Outlay		6000-6999	372,545.17	372,545.17	44,936.56	670,487.00	(297,941.83)	-80.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,308,231.92	1,308,231.92	425,145.64	1,308,231,92	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	216,782.14	216,782.14	119,506.02	275,490.69	(58,708.55)	-27.1%
9) TOTAL, EXPENDITURES			9,116,774.24	9,116,774.24	3,005,310.11	10,604,105.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,149,576.24)	(3,149,576.24)	(2,516,844.82)	(3,277,316.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0,00	0,00	0,00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0,00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,139,118.22	3,139,118.22	0.00	3,205,289.00	66,170.78	2.1%
4) TOTAL, OTHER FINANCING SOURCES/US	ES		3,139,118.22	3,139,118.22	0.00	3,205,289.00		

Description Res	source Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,458.02)	(10,458.02)	(2,516,844.82)	(72,027.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	381,600.55	381,600.55		381,600.55	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)			381,600.55	381,600.55		381,600.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		5,00	381,600.55	381,600.55		381,600.55		
2) Ending Balance, June 30 (E + F1e)			371,142.53	371,142.53		309,573.55		
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	371,142.53	371,142.53		309,573.80		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0,00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0,00		(0.25)		

Description Resource	Object Codes 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)
CFF SOURCES	00000	( ' '	,	, ,			
Principal Apportionment	0044	0.00	0.00	0.00	0.00		
State Aid - Current Year	8011		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			12			
All Other LCFF Transfers - Current Year All Other	ner 8091	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0,00	0.00	0.00	0.00	0,09
TOTAL, LCFF SOURCES		0.00	0.00	0.00	0.00	0,00	0.09
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement	8181	540,849.00	540,849.00	(132,802.00)	536,452.00	(4,397.00)	-0.89
Special Education Discretionary Grants	8182	64,617.00	64,617.00	(23,402.85)	64,617.00	0.00	0.09
Child Nutrition Programs	8220	0,00	0.00	0.00	0.00	0.00	0.09
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.09
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	15,530.00	15,530.00	0.00	8,918.00	(6,612.00)	-42.69
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.0
Title I, Part A, Basic 3010	8290	1,625,768.00	1,625,768.00	(118,784.59)	2,319,792.68	694,024.68	42.79
Title I, Part D, Local Delinquent Programs 3028	5 8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality 4035		171,827.00	171,827.00	43,769.39	303,303.06	131,476.06	76.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education								
Program	4201	8290	10,608.00	10,608.00	19,152.14	20,118.14	9,510.14	89.7
Tille III, Part A, English Learner Program	4203	8290	147,467.00	147,467.00	96,171.34	406,365.56	258,898.56	175,6
Public Charter Schools Grant					0.00	0.00	0.00	0.0
Program (PCSGP)	4610 3020, 3040, 3041, 3045, 3060, 3061,	8290	0.00	0.00	0,00	0,00	0,00	O,C
	3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,		050 700 00	250 720 00	0.00	147,653.00	(103,076.00)	-41.1
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	250,729.00	250,729.00		45,348.00	0.00	0.0
Career and Technical Education	3500-3599	8290	45,348.00	45,348.00	(20,018.21)	85,000.00	0.00	0.0
All Other Federal Revenue	All Other	8290	85,000,00	85,000.00	(108,258.59)	3,937,567.44	979,824.44	33.1
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE			2,957,743.00	2,957,743.00	(100,238.39)	3,557,507.44	313,024,44	00.1
Other State Apportionments								*
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0,00	0.00	0.00	0.0
Special Education Master Plan	0500	8311	1,523,935.00	1,523,935.00	0,00	1,694,557.00	170,622,00	11.3
Current Year	6500		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	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	
Mandated Costs Reimbursements		8550		169,784.00	16,297.66	187,468.00	17,684.00	10.4
Lottery - Unrestricted and Instructional Material Tax Relief Subventions		8560	169,784.00	109,764.00	10,237,00	107,400.00	11,004.55	10.
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0,00	0.0
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8587	0.00	0.00	0.00	0.00	0,00	0.0
Pass-Through Revenues from State Sources	6010	8590	532,350.00	532.350.00	(53,235.00)	532,350.00	0.00	0.0
After School Education and Safety (ASES)  Charter School Facility Grant	6030	8590	0.00		0.00	0.00	0.00	0.
Career Technical Education Incentive Grant	0000	3555	0.00					
Program	6387	8590	260,997.00	260,997.00	255,059,39	255,060.00	(5,937.00)	-2.
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0,00	0,1
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	362,389.00	362,389,00	37,485.00	558,093.00	195,704.00	54.0
TOTAL, OTHER STATE REVENUE			2,849,455.00	2,849,455.00	255,607.05	3,227,528.00	378,073.00	13.3

		revenue,	Experience of and on	anges in Fund Balanc  Board Approved		Projected Year	Difference	% Diff
		Object	Original Budget	Operating Budget	Actuals To Date	Totals (D)	(Col B & D) (E)	(E/B) (F)
Description	Resource Codes	Codes	(A)	(B)	(c)	(6)	(6)	
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0,00	0.00	0,00	0.0%
Other		8622	0,00	0.00	0,00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Lo	CFF							
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%
		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of In	vesiments	8002	0.00	0.00	0.00	0.00	0.00	0107.
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	160,000.00	160,000.00	31,292.83	161,694.00	1,694.00	1,1%
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	0.00	0.00	309,824.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers			0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6360	8791 8792	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360 6360	8792 8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	0300	0193	0,00	0.00	0.00	0.00	0.00	
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			160,000.00	160,000.00	341,116.83	161,694.00	1,694,00	1.1%
TOTAL, REVENUES			5,967,198.00	5,967,198.00	488,465,29	7,326,789.44	1,359,591.44	22.8%

### 15 73908 0000000 Form 01l

Description Resource Code	Object es Codes	Orlginal 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							
Codificated Totals and Colorina	1100	4 252 647 50	1,252,647.50	402,234.18	1,346,556.30	(93,908.80)	-7.59
Certificated Teachers' Salaries		1,252,647.50 698,918,00	698,918.00	187,039.94	696,750.00	2,168,00	0.39
Certificated Pupil Support Salaries	1200			135,476.24	419,487,32	(194,045.99)	-86.19
Certificated Supervisors' and Administrators' Salaries	1300	225,441,33	225,441.33	0.00	6,000.00	4,000.00	40.09
Other Certificated Salaries	1900	10,000,00	10,000.00		2,468,793,62	(281,786,79)	-12.99
TOTAL, CERTIFICATED SALARIES		2,187,006,83	2,187,006,83	724,750.36	2,466,793,62	(201,700,79)	-12.0
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	624,683.54	624,683.54	184,869.52	794,842.54	(170,159.00)	-27.29
Classified Support Salaries	2200	588,753.37	588,753.37	213,826.25	637,193.89	(48,440,52)	-8.29
Classified Supervisors' and Administrators' Salaries	2300	83,694,71	83,694.71	27,898.16	81,566.87	2,127.84	2.5%
Clerical, Technical and Office Salaries	2400	49,504.80	49,504.80	14,818,60	50,894.27	(1,389,47)	-2.89
Other Classified Salaries	2900	291,271.72	291,271.72	66,152.36	229,521.24	61,750,48	21.29
TOTAL, CLASSIFIED SALARIES		1,637,908.14	1,637,908.14	507,564,89	1,794,018.81	(156,110,67)	-9.59
EMPLOYEE BENEFITS							
ethe	3101-3102	356,051.19	356,051.19	117,370.35	412,677.91	(56,626,72)	-15.99
PERS PERS	3201-3202	283,563.83	283,563,83	84,921.33	309,004.87	(25,441.04)	-9.09
	3301-3302	157,012,05	157,012.05	48,921.82	174,244,77	(17,232,72)	-11.09
OASDI/Medicare/Alternative		871,307.47	871,307.47	275,426.90	897,164.70	(25,857,23)	-3.09
Health and Welfare Benefits	3401-3402		1,912.61	617.26	2,086.69	(174.08)	-9.19
Unemployment Insurance	3501-3502	1,912,61	67,587.02	21,795,35	73,873.01	(6,285.99)	-9.39
Workers' Compensation	3601-3602	67,587.02	0.00	80.30	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00		0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0,00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00		1,869,051.95	(131,617.78)	-7.69
TOTAL, EMPLOYEE BENEFITS		1,737,434.17	1,737,434.17	549,133,31	1,009,031.93	(131,017.70)	-7.0
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	4,500,00	4,500.00	210,682.64	7,221,57	(2,721.57)	-60.59
Books and Other Reference Materials	4200	15,000.00	15,000.00	55,434,23	258,486.41	(243,486.41)	-1623,29
Materials and Supplies	4300	619,170,81	619,170,81	52,336,02	687,768.74	(68,597.93)	-11.19
Noncapitalized Equipment	4400	81,098.00	81,098.00	16,210.38	118,055.00	(36,957.00)	-45,69
Food	4700	0.00	0.00	0.00	0.00	0.00	0,00
TOTAL, BOOKS AND SUPPLIES		719,768.81	719,768,81	334,663.27	1,071,531.72	(351,762.91)	-48,9
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0,00	0.09
Travel and Conferences	5200	188,804.14	188,804.14	40,356.29	189,501.01	(696.87)	-0,49
Dues and Memberships	5300	400.00	400.00	657.50	1,000.00	(600.00)	-150.09
Insurance	5400-5450	7,175.00	7,175.00	7,175.00	7,175.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	260,000.00	260,000.00	17,866.02	169,950.00	90,050.00	34.69
Transfers of Direct Costs	5710	22,100.00		186.20	34,813.00	(12,713.00)	-57.59
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0,00	0.09
Professional/Consulting Services and	5.55	_,,55					
Operating Expenditures	5800	456,317,92	456,317.92	233,369.05	744,060.72	(287,742.80)	-63,19
Communications	5900	2,300.00	2,300.00	0.00	0.00	2,300,00	100.09
TOTAL, SERVICES AND OTHER						(000 100 5	20.00
OPERATING EXPENDITURES		937,097.06	937,097.06	299,610.06	1,146,499.73	(209,402.67)	-22.3

Description R	esource 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)
	esource codes	Codes	\^/	(5)	(-)	(-7	ν	
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0,00	0.0
Land Improvements		6170	140,199.00	140,199.00	0.00	0.00	140,199.00	100.0
Buildings and Improvements of Buildings		6200	145,000.00	145,000.00	6,450.00	295,000,00	(150,000.00)	-103.4
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	87,346,17	87,346.17	(17,129.88)	306,261.00	(218,914.83)	-250.6
Equipment Replacement		6500	0.00	0.00	55,616.44	69,226.00	(69,226.00)	Ne
TOTAL, CAPITAL OUTLAY			372,545.17	372,545,17	44,936,56	670,487.00	(297,941.83)	-80,0
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		7110	0.00	0.00	0.00	0,00	0.00	0,0
Tuition, Excess Costs, and/or Deficit Payments		1100						
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	1,308,231.92	1,308,231,92	425,145.64	1,308,231,92	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 Apportion To Districts or Charter Schools	ments 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 I	ndirect Costs)		1,308,231.92	1,308,231.92	425,145.64	1,308,231.92	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS							
Transfers of Indirect Costs		7310	216,782.14	216,782,14	119,506.02	275,490.69	(58,708.55)	-27.1
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		216,782.14	216,782.14	119,506.02	275,490.69	(58,708.55)	-27.1
TOTAL, EXPENDITURES			9,116,774.24	9,116,774.24	3,005,310.11	10,604,105,44	(1,487,331.20)	-16.3

Description	Resource Codes	Object Codes	Orlginal 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	Resource Codes	Codes	(~)	(5)	(0)	(=)	\_/	(-,
INTERFUND TRANSFERS IN								
INTERFORD TRANSPERS IN								
From: Special Reserve Fund		8912	0.00	0,00	0.00	0.00	0.00	0.0%
From: Bond Interest and					0.00	0.00		
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	0.070
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0,00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0,00	0.0%
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0,00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		0004	0.00	0.00	0.00	0.00		
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								0.00/
Lapsed/Reorganized LEAs		7651	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	0,070
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,139,118.22	3,139,118.22	0.00	3,205,289.00	66,170.78	2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,139,118.22	3,139,118.22	0.00	3,205,289.00	66,170.78	2.1%
TOTAL, OTHER FINANCING SOURCES/USES								

Mcfarland Unified Kern County

## First Interim General Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 01I

2018-19

Resource	Description	Projected Year Totals
5640	Medi-Cal Billing Option	0.16
6230	California Clean Energy Jobs Act	129,794.31
6512	Special Ed: Mental Health Services	3,149.48
7085	Learning Communities for School Success P	94,258.80
9010	Other Restricted Local	82,371.05
Total, Restricted E	Balance	309,573.80

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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) Olher Local Revenue		8600-8799	0.00	0.00	762.49	308,917.00	308,917.00	New
5) TOTAL, REVENUES			0.00	0.00	762,49	308,917.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,129.00	45,129,00	7,273.50	92,605.60	(47,476.60)	-105.2%
2) Classified Salaries		2000-2999	19,640.10	19,640.10	5,804.21	40,320.22	(20,680.12)	-105.3%
3) Employee Benefits		3000-3999	16,153.45	16,153.45	3,987_14	33,230.22	(17,076,77)	-105_7%
4) Books and Supplies		4000-4999	0.00	0.00	(6,893.30)	9,000.00	(9,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	634.12	47,954,70	(47,954.70)	New
6) Capital Outlay		6000-6999	0.00	0.00	351_14	424,580.90	(424,580,90)	New
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Olher Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	158.47	11,155.53	(11,155.53)	New
9) TOTAL, EXPENDITURES			80,922.55	80,922.55	11,315 28	658,847,17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,922.55)	(80,922,55)	(10,552.79)	(349,930.17)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,922.55)	(80,922,55)	(10,552.79)	(349,930,17)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	359,361.57	359,361.57		359,361.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			359,361.57	359,361.57		359,361.57		
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			359,361.57	359,361,57		359,361.57		
2) Ending Balance, June 30 (E + F1e)			278,439.02	278,439.02		9,431.40		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	278,439.02	278,439.02		9,431.40		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0,00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

8091 8099 8285 8290 8290	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0%
8285 8290 8290 8311 8319	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0%
8285 8290 8290 8311 8319	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0%
8285 8290 8290 8311 8319	0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0%
8290 8290 8311 8319	0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00	0.0% 0.0% 0.0%
8290 8290 8311 8319	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
8290 8290 8311 8319	0.00	0.00	0.00	0.00	0.00	0.0% 0.0% 0.0%
8290 8311 8319	0.00	0.00	0.00	0.00	0.00	0.0%
8311 8319	0.00	0.00	0.00	0.00	0.00	0.0%
8319	0.00	0.00			0.00	
8319			0.00	0.00		0.0%
8319			0.00	0.00		0.0%
8319			0.00	0.00		0.0%
	0,00	0.00			I	
0507		0,00	0.00	0.00	0.00	0.0%
8587	0.00	0.00	0.00	0.00	0.00	0.0%
8590	0.00	0.00	0.00	0.00	0.00	0.0%
8590	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%
8631	0.00	0.00	0.00	0.00	0.00	0.0%
8650	0.00	0.00	0.00	0.00	0.00	0.0%
8660	0.00	0.00	762.49	308,917.00	308,917.00	Nev
8662	0.00	0.00	0.00	0.00	0.00	0.0%
0074	0.00	0.00	0.00	0.00	0.00	0.0%
						0.0%
8677	0.00	.0.00	0.00	300	5.00	0.07
	6.00	0.00	0.00	0.00	0.00	0.0%
0000						0.0%
8699	0.00	0.00	0.00			Nev
8699 8710			700 10	200 047 00		IVEV
	8671 8677 8699	8671 0.00 8677 0.00 8699 0.00	8671 0.00 0.00 8677 0.00 0.00 8699 0.00 0.00	8671 0.00 0.00 0.00 8677 0.00 0.00 0.00 8699 0.00 0.00 0.00 8710 0.00 0.00 0.00	8671 0.00 0.00 0.00 0.00 8677 0.00 0.00 0.00 0.00 8699 0.00 0.00 0.00 0.00 8710 0.00 0.00 0.00	8671 0.00 0.00 0.00 0.00 0.00 0.00 8699 0.00 0.00 0.00 0.00 0.00 0.00

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	38,036.00	38,036.00	5,301,09	78,000.00	(39,964.00)	-105,1%
Certificated Pupil Support Salaries		1200	7,093.00	7,093.00	1,972.41	14,605,60	(7,512.60)	-105.9%
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			45,129,00	45,129.00	7,273,50	92,605.60	(47,476,60)	-105.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0,00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0,00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0,00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19_640_10	19,640.10	5,804.21	40,320.22	(20,680.12)	-105.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,640,10	19,640.10	5,804,21	40,320.22	(20,680.12)	-105.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,192.26	6,192.26	823,71	12,843.06	(6,650.80)	-107.4%
PERS		3201-3202	4,417,62	4,417.62	1,349.59	9,098,88	(4,681,26)	-106.0%
OASDI/Medicare/Alternative		3301-3302	2,596,61	2,596.61	681,13	5,332.82	(2,736.21)	-105,4%
Health and Welfare Benefits		3401-3402	1,770.10	1,770.10	895.12	3,540.20	(1,770_10)	-100_0%
Unemployment Insurance		3501-3502	32.39	32.39	6.51	66.46	(34.07)	-105.2%
Workers' Compensation		3601-3602	1,144.47	1,144,47	231.08	2,348.80	(1,204,33)	-105.2%
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			16,153.45	16,153.45	3,987-14	33,230.22	(17,076.77)	-105.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0,00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	(1,505.73)	9,000.00	(9,000.00)	Nev
Noncapitalized Equipment		4400	0.00	0.00	(5,387.57)	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	(6,893.30)	9,000.00	(9,000.00)	Nev

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes Object Codes	(A)	(B)	(C)	(6)	1-2	
SERVICES AND OTHER OPERATING EXPENDITURES						0.00	0.0
Subagreements for Services	5100	0.00	0,00	0.00	0,00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	100_00	100.00	(100 00)	Ne
Dues and Memberships	5300	0,00	0.00	0.00	0.00	0.00	0,0
Insurance	5400-5450	0.00	0.00	0.00	0.00	0,00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0,00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	534,12	4,000.00	(4,000.00)	N€
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	43,854.70	(43,854,70)	N
Communications	5900	0.00	0.00	0.00	0.00	0,00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	RES	0.00	0,00	634.12	47,954.70	(47,954.70)	
CAPITAL OUTLAY				,			
Land	6100	0.00	0,00	0.00	0.00	0,00	0
Land Improvements	6170	0.00	0.00	0,00	0.00	0.00	0
Buildings and Improvements of Buildings	6200	0.00	0.00	351_14	424,580.90	(424,580,90)	
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0
Equipment Replacement	6500	0.00	0,00	0.00	0.00	0_00	0
TOTAL, CAPITAL OUTLAY		0,00	0,00	351.14	424,580 90	(424,580,90)	1
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	
Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	0
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	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	
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0
To JPAs	7213	0,00	0.00	0.00	0.00	0.00	
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	- 0
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	sts)	0.00	0.00	0.00	0.00	0.00	-
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	158.47	11,155.53	(11,155.53	)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS		0.00		158.47	11,155.53	(11,155.53	)
				11,315.28	658,847.17		
OTAL, EXPENDITURES		80 922 55	80,922.55	11,315.28	030,047,17		

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS			85-				
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%
	7010	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES		0.00	0,00	0.00	0.00		
SOURCES							
Other Sources		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8965	0.00	0.00	0.00	0.00	0,00	0.078
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		

Mcfarland Unified Kern County

## First Interim Adult Education Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 11I

Resource	Description	2018/19 Projected Year Totals
6391	Adult Education Block Grant Program	9,431.40
Total, Restr	icted Balance	9,431.40

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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	0.00	0.00	0.14	0,00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.14	0.00		
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%
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	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.14	0.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     Transfers In	8900-8929	0.00	0,00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0,00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0,00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	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 Cades	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.14	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance			(1					
a) As of July 1 - Unaudited		9791	76.71	76_71		76.71	0,00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0,09
c) As of July 1 - Audited (F1a + F1b)			76.71	76,71		76,71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			76,71	76.71		76,71		
2) Ending Balance, June 30 (E + F1e)			76.71	76.71		76,71		
Components of Ending Fund Balance								
a) Nonspendable		0744	0.00	0.00		0.00		
Revolving Cash		9711	0.00					
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0,00	0.00	9	0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	76.71	76,71		76.71		
c) Committed	2							
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/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	110004100 00400							
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%
		2020	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290			0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0,00	0.00	0.00	0.00	9,5
OTHER STATE REVENUE							0.00	0.09
Child Nutrition Programs		8520	0.00	0,00	0.00	0.00		0.09
Child Development Apportionments		8530	0.00	0.00	0,00	0,00	0.00	
Pass-Through Revenues from Stale Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0,00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0,00	0.00	0.00	0.00	0.00	0.09
OTHER LOCAL REVENUE								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Equipment/Supplies		8634	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8660	0.00	0.00	0.14	0.00	0.00	0.09
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investmer	its	8002	0.00	0.50	3,00			
Fees and Contracts		8673	0.00	0.00	0.00	0.00	0.00	0.09
Child Development Parent Fees			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	5.00	
Olher Local Revenue					0.00	0.00	0.00	0.09
All Other Local Revenue		8699	0.00	- 12000	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00			0.00	0.0
TOTAL, OTHER LOCAL REVENUE			0.00		0.14	0,00	0.00	0.0
TOTAL, REVENUES			0.00	0.00	0.14	0.00		

Description	Resource Codes O	bject 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								
			/	0.00	0.00	0.00	0.00	0.0%
Certificated Teachers' Salaries		1100	0.00	0.00		0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0,00		0,00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0,00	0.00		
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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0,00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0,00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	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	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00		0.00	0.00	0,00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.09
Food		4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.09

Description Resource C	odes 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			153091	73.			
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0,00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0,00	0.00	0.00	0,00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0,00	0,00	0,00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0,0%
Transfers of Direct Costs - Interfund	5750	0,00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0,00	0.00	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0,00	0.00	0.00	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)				l I			
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		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)
NTERFUND TRANSFERS	1100001100		Mark.					
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0,00	0.00	0.00	0,09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0_00	0,00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0,00	0,00	0.00	0.09
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.00	0,00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.00	0.00	0,00	0,09
OTHER SOURCES/USES								
SOURCES								
Other Sources		2005	0.00	0,00	0.00	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0,00	0,00	0.00	0.00		
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00
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	00
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	1,970,000.00	1,970,000.00	199,08	2,023,700.00	53,700.00	2,7%
3) Other State Revenue		8300-8599	146,500.00	146,500.00	17,04	146,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,000.00	33,000.00	1,026,22	33,000.00	0,00	0.0%
5) TOTAL, REVENUES			2,149,500.00	2,149,500.00	1,242,34	2,203,200.00		
B. EXPENDITURES								
Certificated Salaries		1000-1999	0.00	0,00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	753,593.23	753,593,23	222,225.09	820,427,97	(66,834,74)	-8.99
3) Employee Benefits		3000-3999	435,434.98	435,434.98	121,659.37	440,738.03	(5,303.05)	-1_29
4) Books and Supplies		4000-4999	802,500.00	802,500.00	265,378.58	853,443.93	(50,943.93)	-6.39
5) Services and Other Operating Expenditures		5000-5999	97,500.00	97,500.00	6,402.04	97,500.00	0.00	0.09
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.00	20,000.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	113,016.00	113,016.00	0.00	119,675.07	(6,659.07)	-5.99
9) TOTAL, EXPENDITURES			2,222,044.21	2,222,044.21	615_665_08	2,351,785.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,544.21)	(72,544.21)	(614,422.74)	(148,585.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (因)	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)			(72,544.21)	(72,544.21)	(614,422.74)	(148,585.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		0704	657,382,42	657,382.42		657,382,42	0.00	0.09
a) As of July 1 - Unaudited		9791	637,362,42		İ			
b) Audit Adjustments		9793	0.00	0,00	ŀ	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			657,382,42	657,382,42		657,382,42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0,09
e) Adjusted Beginning Balance (F1c + F1d)			657,382,42	657,382.42		657,382.42		
2) Ending Balance, June 30 (E + F1e)			584,838,21	584,838.21		508,797.42		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	584,838.21	584,838,21		508,797.42		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties		9789	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	1,000						->-	
		8220	1,970,000.00	1,970,000.00	199,08	2,023,700.00	53,700.00	2.7%
Child Nutrition Programs			0.00	0.00	0.00	0.00	0,00	0.0%
Donated Food Commodities		8221			0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00			53,700,00	2.7%
TOTAL, FEDERAL REVENUE			1,970,000.00	1,970,000.00	199.08	2,023,700.00	53,700,00	2.1.2
OTHER STATE REVENUE								
Child Nutrition Programs		8520	146,500.00	146,500.00	17,04	146,500.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			146,500.00	146,500.00	17,04	146,500.00	0.00	0.09
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.00	0.00	0.00	0.09
Food Service Sales		8634	32,000.00	32,000.00	211.80	32,000.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	1,000.00	1,000.00	814.42	1,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			33,000.00	33,000.00	1,026.22	33,000.00	0.00	0.09
TOTAL, REVENUES			2,149,500.00	2,149,500.00	1,242.34	2,203,200.00		

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								
a vis		1300	0,00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1900	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	,			
CLASSIFIED SALARIES				l.				
Classified Support Salaries		2200	608,405.55	608,405.55	173,716.25	670,886.31	(62,480.76)	-10,3%
Classified Supervisors' and Administrators' Salaries		2300	92,119.84	92,119.84	30,819.56	94,883.82	(2,763.98)	-3,0%
Clerical, Technical and Office Salaries		2400	53,067.84	53,067.84	17,689.28	54,657,84	(1,590 00)	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			753,593,23	753,593.23	222,225.09	820,427.97	(66,834.74)	-8,99
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0,00	0.00	0.00	0.09
PERS		3201-3202	139,224.57	139,224.57	30,358.66	144,114.94	(4,890.37)	-3,59
OASDI/Medicare/Alternalive		3301-3302	62,117.04	62,117.04	15,599,59	62,448.74	(331.70)	-0.59
Health and Welfare Benefits		3401-3402	219,267.17	219,267.17	71,663.34	219,267.17	0.00	0.0
Unemployment Insurance		3501-3502	408.02	408.02	110.83	410.22	(2.20)	-0.5
Workers' Compensation		3601-3602	14,418,18	14,418_18	3,926.95	14,496.96	(78.78)	-0.5
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0,00	0.09
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			435,434.98	435,434.98	121,659.37	440,738.03	(5,303.05)	-1.2
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0
l		4300	100,000.00	100,000.00	26,977.89	100,000.00	0.00	0.0
Materials and Supplies		4400	2,500.00		0.00	2,500.00	0.00	0.0
Noncapitalized Equipment		4700	700,000.00				(50,943.93)	-7.3
Food TOTAL, BOOKS AND SUPPLIES		4,00	802,500.00			853,443.93	(50,943.93	-6.3

Description Resource Co.	des Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description Resource Cor SERVICES AND OTHER OPERATING EXPENDITURES	des Object Codea	(-)		\	1.7	***************************************	
	5100	0.00	0.00	0.00	0.00	0,00	0.0%
Subagreements for Services			2,500,00	725,00	2,500.00	0,00	0.0%
Travel and Conferences	5200	2,500.00		0.00	0.00	0.00	0.0%
Dues and Memberships	5300	0,00	0.00				New
Insurance	5400-5450	0,00	0.00	0.00	4,000,00	(4,000 00)	
Operations and Housekeeping Services	5500	10,000.00	10,000.00	444.00	10,000.00	0.00	0,0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	25,000.00	25,000.00	1,602.16	21,000,00	4,000.00	16.0%
Transfers of Direct Costs	5710	0.00	0.00	0,00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(13,000.00)	(13,000.00)	0,00	(13,000.00)	0,00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	70,000.00	70,000.00	3,161,53	70,000.00	0.00	0.0%
Communications	5900	3,000.00	3,000.00	469.35	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		97,500.00	97,500.00	6,402.04	97,500.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement	6500	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
	3333	20,000.00	20,000,00	0.00	20,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		20,000,00					
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service				0.00	0.00	0.00	0.0%
Debt Service - Interest	7438	0.00	0.00	0.00			
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	
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	113,016.00	113,016.00	0.00	119,675.07	(6,659.07)	-5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		113,016.00	113,016.00	0.00	119,675.07	(6,659.07)	-5.9%
TOTAL EXPENDITURES		2,222,044,21	2,222,044.21	615,665.08	2,351,785.00		

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	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						0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs  Long-Term Debt Proceeds	8965	0.00	0.00	0,00	0.00	0.00	0,0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	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		

Mcfarland Unified Kern County

## First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 13I

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, Schoo	508,797.42
Total, Restr	icted Balance	508,797.42

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0,00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0,09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0,00	0.00	0.09
4) Other Local Revenue	8600-8799	8,000.00	8,000.00	2,818.59	8,000.00	0.00	0.09
5) TOTAL REVENUES		8,000.00	8,000.00	2,818.59	8,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0,00	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0_00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
Other Oulgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		8,000.00	8,000,00	2,818.59	8,000.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     Transfers In	8900-8929	500,000.00	500,000.00	0.00	500,000.00	0,00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses     a) Sources	8930-8979	0.00	.0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		500,000.00	500,000.00	0.00	500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			508,000.00	508,000.00	2,818.59	508,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance				1 454 000 60		1,461,902.60	0.00	0.0
a) As of July 1 - Unaudited		9791	1,461,902.60	1,461,902_60		1,401,302,00		
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,461,902.60	1,461,902,60		1,461,902,60		
d) Other Restatements		9795	0.00	0.00		0_00	0,00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			1,461,902.60	1,461,902.60		1,461,902.60		
2) Ending Balance, June 30 (E + F1s)			1,969,902.60	1,969,902.60		1,969,902.60		
2) Ending Balance, June 30 (E + F 19)								
Components of Ending Fund Balance								
a) Nonspendable     Revolving Cash		9711	0.00	0,00		0.00		
Stores		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
Prepaid Items		9715						
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 Committments		9760	0.00	0,00		0.00		
d) Assigned								
Other Assignments		9780	1,969,902.60	1,969,902.60		1,969,902.60		
Reserved for deferred maintenance projects	0000	9780	1,969,902.60					
Reserved for deferred maintenance projects	0000	9780		1,969,902.60				
Reserved for deferred maintenance projects	0000	9780				1,969,902.60		
e) Unassigned/Unapproprialed								
Reserve for Economic Uncertainties		9789	0.00	0.00	-	0.00		
Unassigned/Unappropriated Amount		9790	0,00	0.00		0.00		

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

Description	Resource Codes Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES							
LCFF Transfers							
LCFF Transfers - Current Year	808	0.00	0.00	0.00	0,00	0.00	0,0%
LCFF/Revenue Limit Transfers - Prior Years	808	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%
OTHER STATE REVENUE							
All Other State Revenue	859	0.00	0.00	0.00	0.00	0,00	0.0%
		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE							
Community Redevelopment Funds  Not Subject to LCFF Deduction	86	25 0.00	0,00	0.00	0,00	0,00	0.0%
Sales	86	31 0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies				2,818,59	8,000.00	0.00	0.0%
Interest	86			0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	86	62 0.00	0.00	0.00	0.00	0.00	
Other Local Revenue							0.00
All Other Local Revenue	86	99 0.00	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others	87	99 0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		8,000.00	8,000.00	2,818.59	8,000.00	0.00	0.0%
TOTAL REVENUES		8,000.00	8,000.00	2,818.59	8,000.00		

	Out of Object Order	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description Res	source Codes Object Codes	(A)	(6)	(6)	(5)	17/	
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0_00	0.00	0,00	0,00	0.09
Other Classified Salaries	2900	0.00	0.00	0,00	0,00	0,00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0,00	0,00	0.09
EMPLOYEE BENEFITS							
					0.00	0.00	0.09
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS	3201-3202	0.00	0,00	0,00	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0,00		
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0,00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0,00	0,00	0.00	0.00	0.09
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	5100	0.00	0.00	0.00	0.00	0.00	0.0
Subagreements for Services	5200	0.00		0.00	0.00	0.00	0.0
Travel and Conferences	5600	0.00		0.00	0.00	0.00	0,0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5710	0.00		0.00	0.00	0.00	0.0
Transfers of Direct Costs	5750	0.00		0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	3700						
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	S	0.00	0.00	0.00	0.00	0.00	0.0
CAPITAL OUTLAY							
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0,00	0.00	0.0
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0,0
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0,0
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.
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
		0-00	0.00	0.00	0.00		

Description	Resource Codes C	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	500,000.00	500,000.00	0.00	500,000.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	500,000.00	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			0.00		0.00	200	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0,00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	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	500,000.00	0.00	500,000.00		

Mcfarland Unified Kern County

## First Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 14I

		2018/19			
Resource	Description	Projected Year To			
Total, Restricted Balance		0.00			

## 2018-19 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,400.00	3,400.00	785,42	3,400.00	0,00	0.0%
5) TOTAL, REVENUES		3,400.00	3,400.00	785,42	3,400.00		
B. EXPENDITURES							
Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	D.00	0.00	0.00	0,00	0.0%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3,400.00	3,400.00	785.42	3,400.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses     a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	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	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)			3,400.00	3,400.00	785,42	3,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance			407 504 05	407 504 05		407,581,05	0.00	0.09
a) As of July 1 - Unaudited		9791	407,581.05	407,581.05		407,381,03	0,00	0.07
b) Audit Adjustments		9793	0.00	0,00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			407,581.05	407,581.05		407,581.05		
d) Other Restatements		9795	0.00	0,00		0.00	0,00	0.0%
e) Adjusled Beginning Balance (F1c + F1d)			407,581.05	407,581.05		407,581.05		
2) Ending Balance, June 30 (E + F1e)			410,981,05	410,981.05		410,981.05		
Components of Ending Fund Balance								
a) Nonspendable		0744	0.00	0.00		0.00		
Revolving Cash		9711	0.00	0,00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	410,981.05	410,981.05		410,981.05		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# 2018-19 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description OTHER LOCAL REVENUE	Resource Codes Object Codes	.,,				1.00	
Sales							
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0,00	0.0%
Interest	8660	3,400.00	3,400.00	785.42	3,400,00	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%
TOTAL, OTHER LOCAL REVENUE		3,400.00	3,400.00	785.42	3,400,00	0,00	0,0%
TOTAL REVENUES		3,400 00	3,400.00	785,42	3,400,00		
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							
Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
And making contacted an exten	3000	0.00	0.00	0,00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS							
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0,00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

Mcfarland Unified Kern County

## First Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

15 73908 0000000 Form 17I

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

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#### 2018-19 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0,00	0,00	0,00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,000.00	1,000.00	236,42	1,000.00	0,00	0.09
5) TOTAL, REVENUES		1,000.00	1,000.00	236 42	1,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
B) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,000.00	1,000.00	236.42	1,000.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     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	0.09
Olher Sources/Uses     Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

# 2018-19 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND			4 000 00	4 000 00	206.40	1,000.00		
BALANCE (C + D4)			1,000.00	1,000.00	236.42	1,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	122,685,71	122,685.71		122,685,71	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			122,685.71	122,685.71		122,685.71		
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			122,685,71	122,685.71		122,685.71		
2) Ending Balance, June 30 (E + F1e)			123,685,71	123,685,71		123,685.71		
Components of Ending Fund Balance								
a) Nonspendable     Revolving Cash		9711	0.00	0,00		0.00		
Stores		9712	0,00	0.00		0.00		
						0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
<u> </u>								
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	123,685.71	123,685.71		123,685.71		
Reserved for postemployment benefits	0000	9780	123,685.71					
Reserved for postemployment benefits	0000	9780		123,685,71				
Reserved for postemployment benefits	0000	9780				123,685.71		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0,00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

## 2018-19 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE	1,000,000						
Interest	8660	1,000.00	1,000.00	236_42	1,000.00	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%
TOTAL, OTHER LOCAL REVENUE		1,000.00	1,000.00	236.42	1,000.00	0.00	0.0%
TOTAL, REVENUES		1,000,00	1,000.00	236.42	1,000.00		
INTERFUND TRANSFERS		1,000,00	1,000.00				
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							
Other Sources						0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00		
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0,00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
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		

Mcfarland Unified Kern County

# First Interim Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

15 73908 0000000 Form 20I

		2018/19		
Resource	Description	Projected Year Totals		
Total, Restr	icted Balance	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	Resource codes — Object codes	31.16	,=,				
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	3,000.00	3,000.00	610,15	3,000.00	0.00	0.0%
5) TOTAL, REVENUES		3,000.00	3,000.00	610,15	3,000.00		
B. EXPENDITURES							
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%
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	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0,00	0.0%
6) Capital Outley	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%
Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3,000.00	3,000.00	610 15	3,000.00		
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	0.09
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0,00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
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)			3,000 00	3,000.00	610.15	3,000.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	316,626.12	316,626.12		316,626,12	0.00	0,09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0,09
c) As of July 1 - Audited (F1a + F1b)			316,626,12	316,626.12		316,626.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			316,626.12	316,626.12		316,626,12		
2) Ending Balance, June 30 (E + F1e)			319,626.12	319,626.12		319,626.12		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0,00		0,00		
b) Legally Restricted Balance     c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0,00	0,00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	319,626.12	319,626.12		319,626.12		
Reserved for construction of classrooms an	0000	9780	319,626.12					
Reserve for construction of classrooms and	0000	9780		319,626.12				
Reserved for construction of classrooms an e) Unassigned/Unappropriated	0000	9780				319,626.12		
Reserve for Economic Uncertainties		9769	0.00	0,00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE							
FEMA	8281	0.00	0.00	0.00	0.00	0,00	0.09
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE							
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	8575	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.00	0.00	0,00	0.0
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	8631	0.00	0.00	0.00	0.00	0.00	0,0
Sale of Equipment/Supplies  Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest	8660	3,000.00		610,15	3,000.00	0.00	0,0
Net Increase (Decrease) in the Fair Value of Investment		0.00		0.00	0.00	0.00	0.0
Other Local Revenue		3,00					
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		3,000.00		610.15	3,000.00	0.00	0.0
TOTAL, REVENUES		3,000.00	*************	610.15	3,000.00		

Description	Resource Codes Object Code	Original Budget s (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	0,09
Classified Supervisors' and Administrators' Salaries	2300	0_00	0.00	0,00	0.00	0,00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0,00	0.00	0,00	0.09
Other Classified Salaries	2900	0.00	0,00	0.00	0,00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0,00	0.00	0.00	0,00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0,00	0,00	0.00	0,00	0.00	0.09
PERS	3201-3202	0,00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Altemative	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 Improveme	nts 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 EXPEND		0.00	0.00	0.00	0.00	0.00	0.0

Description Res	ource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY	ourse obacs object season		1/100		13.00		
Land	6100	0,00	0.00	0,00	0.00	0,00	0.0%
Land Improvements	6170	0.00	0.00	0,00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries							
or Major Expansion of School Libraries	6300	0.00	0,00	0,00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	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							
Repayment of State School Building Fund				0.00	0.00	0.00	0.0%
Aid - Proceeds from Bonds	7435	0.00	0.00	0.00			
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	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	s)	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		

Dona della de	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description INTERFUND TRANSFERS	Resource Godes Object Godes						
INTER ONE HANGIERO							
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/	7613	0,00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619			0.00	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0,00	0.00	0,00	0,00	0,07
OTHER SOURCES/USES			Į I				
SOURCES							
Proceeds Proceeds from Sale of Bonds	8951	0.00	0.00	0.00	0.00	0,00	0,0%
Proceeds from Sale/Lease-	8953	0,00	0.00	0.00	0.00	0.00	0.09
Purchase of Land/Buildings	8953	0,00	0.00	0.00			
Other Sources County School Building Aid	8961	0.00	0.00	0.00	0,00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0,09
Long-Term Debt Proceeds	2274	0.00	0.00	0,00	0.00	0.00	0.09
Proceeds from Certificates of Participation	8971		7000	0.00	0.00	0.00	
Proceeds from Capital Leases	8972	0.00	0.00				
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0,00	0.00	0.00	
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES		0.00	0.00	0.00	0,00	0.00	0.09
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0,00	0.00	0.00	0.09
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0,00	0.09
		0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES CONTRIBUTIONS							
CONTRIBUTIONS			Ĭ				
Contributions from Unrestricted Revenues	6980	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	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0,00	0.00	0.00	0.04
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0,00		

Mcfarland Unified Kern County

#### First Interim Building Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 21I

Decarintion	2018/19 Projected Year Totals
Description	•
tal, Restricted Balance	0.00
	Description and Ralance

		Orlginal Budget	Board Approved Operating Budget	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes Object Codes	(A)	(B)	ĮĢ.	10/	N-1	- Vista
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	206,000.00	206,000,00	130,594,97	206,000_00	0.00	0.0%
5) TOTAL, REVENUES		206,000.00	206,000.00	130,594.97	206,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Services and Other Operating Expenditures	5000-5999	0,00	0.00	362.87	363.00	(363.00)	New
6) Capital Outlay	6000-6999	0,00	0.00	0.00	0.00	0.00	0.0%
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	0.00	362,87	363.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		206,000.00	206,000.00	130,232,10	205,637,00		
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%
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	0.09
3) Contributions	8980-8999	0.00	0,00	0.00	0.00	0.00	0.09
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)			206,000.00	206,000.00	130,232.10	205,637.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	904,924,10	904,924.10		904,924,10	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)			904,924.10	904,924,10		904,924.10		
d) Other Restatements		9795	0.00	0,00		0,00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			904,924.10	904,924,10		904,924.10		
2) Ending Balance, June 30 (E + F1e)			1,110,924,10	1,110,924.10		1,110,561.10		
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     c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	1,110,924.10	1,110,924.10		1,110,561,10		
Reserved for construction of classrooms an	0000	9780	1,110,924,10					
Reserved for construction of classrooms an	0000	9780		1,110,924.10				
Reserved for construction of classrooms an e) Unassigned/Unappropriated	0000	9780	1			1,110,561.10		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0,00		

			Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes O	bject Codes	(A)	(6)	(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	0.09
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0.00	0.00	0,00	0,00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0,00	0.00	0.00	0.09
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Equipment/Supplies		8660	6,000.00	6,000.00	1,748.09	6,000.00	0.00	0.09
Interest	_	8662	0.00		0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investment	S	8002	0.00	.0.00			-	
Fees and Contracts				000 000 00	128,846.88	200,000.00	0.00	0.09
Mitigation/Developer Fees		8681	200,000.00	200,000.00	126,640.66	200,000.00	5.00	
Other Local Revenue							0.00	0.09
All Other Local Revenue		8699	0.00		0.00	0.00		
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			206,000.00	206,000.00	130,594.97	206,000.00	0.00	0.09
TOTAL REVENUES			206,000.00	206,000.00	130,594.97	206,000.00		

			Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description	Resource Codes	Object Codes	(A)	(6)	(C)	- JOI	(1)	
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								
		0404 0400	0.00	0.00	0.00	0.00	0.00	0.0
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/Allemative		3301-3302	0.00		0.00	0,00	0,00	0.0
Health and Welfare Benefits		3401-3402	0.00		0.00	0.00	0.00	0.0
Unemployment Insurance		3501-3502			0.00	0.00	0,00	0,0
Workers' Compensation		3601-3602	0.00		0.00	0.00	0,00	0,0
OPEB, Allocated		3701-3702	0.00		0.00	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00		0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	1	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 Improveme	ents	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		5800	0.00	0.00	362.87	363.00	(363.00	N
Operating Expenditures			0.00				0.00	
Communications TOTAL, SERVICES AND OTHER OPERATING EXPEND		5900	0.00				(363.00	

Description Resc	ource Codes Object	Original Budg	get	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	610	00	0.00	0.00	0.00	0.00	0,00	0.0%
Land Improvements	617	ro	0,00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	620	00	0.00	0_00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	630	00	0.00	0.00	0,00	0.00	0,00	0.0%
Equipment	640	00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	650	00	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	729	99	0.00	0.00	0.00	0,00	0,00	0,0%
Debt Service								
Debt Service - Interest	743	38	0.00	0.00	0,00	0.00	0.00	0.0%
Other Debt Service - Principal	74:	39	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	5)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	362.87	363.00		

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%
		7619	0.00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7019	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	0,070
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%
·		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	0.0%
(c) TOTAL, SOURCES USES			0,00	0.00	0,00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0,00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
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		

Mcfarland Unified Kern County

#### First Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 25I

	2018/19
Resource Description	Projected Year Totals
Total, Restricted Balance	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	744,568.00	744,568.00	744,568.00	New
4) Other Local Revenue	8600-8799	3.00	3.00	1,375.92	1,379,00	1,376,00	45866.7%
5) TOTAL, REVENUES		3.00	3.00	745,943 92	745,947.00		
B. EXPENDITURES							
Certificated Salaries	1000-1999	0.00	0.00	0,00	0.00	0,00	0.0%
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%
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 Oullay	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, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		3.00	3.00	745,943.92	745,947.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	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)			3.00	3.00	745,943,92	745,947.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	353.99	353,99		353,99	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audiled (F1a + F1b)			353.99	353,99		353.99		
d) Olher Restatements		9795	0.00	0.00		0.00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			353.99	353.99		353.99		
2) Ending Balance, June 30 (E + F1e)			356,99	356.99		746,300,99		
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     c) Committed		9740	0.00	0,00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		746,300.99		
Committed for construction of MHS projects d) Assigned	0000	9760				746,300.99		
Other Assignments		9780	356,99	356.99		0.00		
Reserved for school facilities	0000	9780	356.99					
Reserved for school facilities e) Unassigned/Unappropriated	0000	9780		356.99		8		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description Re	esource 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	0,00	744,568,00	744,568.00	744,568.00	New
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	0.00	744,568.00	744,568.00	744,568.00	New
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	3.00	3.00	1,375.92	1,379.00	1,376,00	45866.7%
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		6799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3.00	3.00	1,375.92	1,379.00	1,376,00	45866.7%
TOTAL, REVENUES			3.00	3.00	745,943.92	745,947.00		

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					7.07			
		2200	0.00	0,00	0,00	0.00	0.00	0.0%
Classified Support Salaries			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	0.0%
Clerical, Technical and Office Salaries		2400	0.00		0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0,00		0.00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0,00	0,00	0.00	0,00	0.07
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	0.09
OASDI/Medicare/Alternative		3301-3302	0,00	0.00	0.00	0.00	0,00	0.09
Health and Welfare Benefits		3401-3402	0.00	0,00	0,00	0.00	0,00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0_00	0.00	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0,00	0.00	0.00	0,00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0
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	0.0
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences		5200	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 Improvemen	nts	5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00			0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00		0.00	0.00	0.00	0.0
Professional/Consulling Services and								
Operating Expenditures		5800	0.00	0.00			0.00	
Communications		5900	0.00	0.00	0.00	0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		0.00	0.00	0.00	0.00	0.00	0.0

Description Re	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0,00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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								
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 Co	osts)		0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFORD TRANSPERS								
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/		7613	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund				0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers Out		7619	0,00			0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0,00	0.076
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%
·		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			0.00		0.00	0.00	0.00	0.0%
All Other Financing Sources		8979			0.00	0.00	0,00	
(c) TOTAL, SOURCES USES			0.00	0.00	0.00	0.00	0.00	0.07
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		

Mcfarland Unified Kern County

#### First Interim County School Facilities Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 35I

Description	2018/19 Projected Year Totals
Resource Description	110,000.00 100.100.00
Total, Restricted Balance	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	Resource Godes Object Godes	16-26					
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	40,000.00	40,000.00	18,277.84	40,000.00	0,00	0.09
5) TOTAL, REVENUES		40,000.00	40,000.00	18,277.84	40,000,00		
B, EXPENDITURES							
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	0.09
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	9,577,732,10	9,577,732.10	102,530.00	9,566,358.25	11,373,85	0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0,00	0.09
9) TOTAL, EXPENDITURES		9,577,732.10	9,577,732.10	102,530.00	9,566,358,25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(9,537,732.10)	(9,537,732.10)	(84,252 16)	(9,526,358.25)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
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					(04.050.40)	(0.506.050.05)		
BALANCE (C + D4)			(9,537,732.10)	(9,537,732.10)	(84,252.16)	(9,526,358.25)		
F. FUND BALANCE, RESERVES						= 1		
1) Beginning Fund Balance			0 F00 0F0 0F	9,526,358,25		9,526,358.25	0.00	0.09
a) As of July 1 - Unaudited		9791	9,526,358,25	9,526,356,25		3,320,330,23		
b) Audit Adjustments		9793	0.00	0,00		0,00	0,00	0.09
c) As of July 1 - Audited (F1a + F1b)			9,526,358.25	9,526,358.25		9,526,358.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			9,526,358.25	9,526,358,25		9,526,358.25		
2) Ending Balance, June 30 (E + F1e)			(11,373.85)	(11,373.85)		0.00		
Components of Ending Fund Balance						1		
a) Nonspendable		9711	0.00	0.00	1	0.00		
Revolving Cash								
Stores		9712	0.00	0,00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0,00		0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments e) Unassigned/Unappropriated	F)	9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(11,373,85)	(11,373.85)		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	40,000.00	40,000,00	18,277.84	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	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			40,000.00	40,000.00	18,277.84	40,000.00	0.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	18,277.84	40,000.00		

#### Mcfarland Unified Kern County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES	Resource codes	Object obdes	V7/					
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, Aclive 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 Improveme	nts	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					_		0.50	0.00
Operating Expenditures		5800	0.00		0.00	0.00	0.00	0.0%
Communications		5900	0.00			0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		0.00	0.00	0.00	0.00	0.00	0.0%

Description Res	source Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	100,514.00	(100,514,00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,577,732.10	9,577,732.10	102,530.00	9,465,844,25	111,887.85	1.2%
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			9,577,732.10	9,577,732.10	102,530.00	9,566,358.25	11,373.85	0.1%
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 Cost	ts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,577,732.10	9,577,732,10	102,530.00	9,566,358.25		

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	Resource Codes Object Codes	101		107	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
INTERFUND TRANSFERS IN					0.00	0.00	0.00/
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%
		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619					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	0.0%
(c) TOTAL, SOURCES		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		

Mcfarland Unified Kern County

## First Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

15 73908 0000000 Form 40I

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

First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison

Mcfarland Unified Kern County

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34			2018	1-19 Projected Expe	2018-19 Projected Expenditures by LEA (LP-I)	(				39
		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled	# P	- - - -
Opject Code	Description	(Goal 5001)	(Goal Susu)	(Goal 5060)	(Goal 5/10)	(Goal 5/30)	(GO31 5/30)	(20al 5/70)	Adjustments	ш
	UNDUPLICATED PUPIL COUNT									272
TOTAL PROJ	TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	(6666-0000 sac								
1000-1999	Certificated Salaries	488,696.69	00.00	00.00	00:0	93,540.00	00 290,77	686,861.30		1,346,164.99
2000-2999	Classified Salaries	66,424.41	00.00	00.00	00.00	67,300,17	90,408,45	253,005,13		477,138.16
3000-3999	Employee Benefits	205,015.99	00'0	0.00	00.00	64,498,36	80,498.49	484,810,48		834,823,32
4000-4999	Books and Supplies	3,566.00	00'0	00.0	00'0	23,059,46		9,177.00		36,602.46
5000-5999	Services and Other Operating Expenditures	12,725.00	0.00	00.00	00.00	00.00	72,000.00	5,000.00		89,725.00
6669-0009	Capital Outlay	00.00	00.0	0.00	00.00	00.0	00'0	00.00		00:00
7130	State Special Schools	0.00	00.00	00.0	00'0	00'0	00.00	00.00		00:00
7430-7439		00.0	00:00	00.0	00.00	00'0	00.0	00.0		00'0
		776,428.09	00'0	00.00	00.00	248,397,99	320,773.94	1,438,853.91	00.00	2,784,453.93
7310	Transfers of Indirect Costs	33 732 00	00 0	00 0	00.00	4 062 99	00.0	00.0		37,794,99
7350	Transfers of Indirect Costs - Interfund	0.00	00.0	00.0	00.0	00.0	00.0	00.0		00:00
	Total Indirect Costs	33.732.00	00:00	00.0	00.00	4,062.99	00'0	00'0	00.00	37,794.99
	TOTAL COSTS	810,160,09	00:00	00'0	00'0	252,460.98	320,773.94	1,438,853.91	0.00	2,822,248,92
STATE AND	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 33	& 62; resources 00	00-2999, 3385, & 60	85, & 6000-9999)				TOTAL PROPERTY OF THE PARTY OF		
1000-1999	Certificated Salaries	488,696.69	00'0	0.00	00:00	65,478.00		410,768.58		1,018,689.86
2000-2999	Classified Salaries	18,868.43	00:00	00.0	00'0	44,984.73		253,005.13		406,766,74
3000-3999	Employee Benefits	192,014.63	00:0	0.00	00:00	48,122.60	50,896.89	339,516,52		630,550.64
4000-4999		2,823.00	00'0	00:00	00:00	800,00		9,177.00		13,600.00
5000-5999		12,475.00	00'0	00.00	00.00	00:00	72,000.00	5,000.00		89,475.00
0000		0.00	00:00	00'0	00:00	00.0	0.00	0.00		0.00
5		00:00	0.00	0.00	00.00	00'0	0:00	00'0		00.00
7430-7439		00.0	00:00	00.00	00.00	00'0	0.00	000		00.00
		714,877.75	00'0	00:00	00:0	159,385.33	267,351.93	1,017,467.23	0.00	2,159,082,24
7310	Transfers of Indirect Costs	00:0	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	000	00.0	0.00		00'0	00.00	00.0		00.00
	Total Indirect Costs	00:00	000	00.00	00.00	00.0	0.00	00'0	00.0	00.00
	TOTAL BEFORE OBJECT 8980	714,877.75	00.00	000	00.00	159,385.33	267,351.93	1,017,467.23	00:00	2,159,082,24
868	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									S
	TOTAL COSTS									2,159,082.24

Mcfarland Unified Kern County		S 2018-19 Projected E 2018	First Interim pecial Education Mainter expenditures vs. 2017-18	First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison 2018-19 Projected Expenditures by LEA (LP-I)	ures Comparison )				15 73908 0000000 Report SEMAI
	Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
Object Code Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) 1000-1000 Certificated Calaries	rces 0000-1999 & 80	(6666-00	C	c	c	C	5		170 383 64
	00.0	0000	0.00	00.0	00.0	0.00	0.00		00:0
	67,808.52	00.00	0.00	00:00	00.0	0.00	0000		67,806.52
	0.00	00.00	00'0	00'0	800.00	800.00	8,000.00		9,600.00
5000-5999 Services and Other Operating Expenditures	00.00	00.00	00:00	0.00	00.0	30,000.00	0.00		30,000.00
6000-6999 Capital Outlay	00.00	00.00	0.00	0.00	0.00	00.00	00'0		0.00
7130 State Special Schools	00:00	00'0	0.00	00:00	00:00	00:0	00:00		0.00
7430-7439 Debt Service	00:00	0.00	0.00	00:00	0.00	00:00	00'0		0.00
Total Direct Costs	247,190.16	0.00	00.00	00.00	800.00	30,800.00	8,000.00	00.00	286,790.16
7310 Transfers of Indirect Costs	0.00	0.00	0000	0.00	0.00	0.00	00:00		0.00
•	00'0	00'0	0.00	00'0	00'0	00:0	0.00		00.00
Total Indirect Costs	00:00	00.00	00:00	00:00	00'0	00.00	00.00	00'0	0.00
TOTAL BEFORE OBJECT 8980	247,190.16	00:00	00:00	00:00	800.00	30,800.00	8,000.00	0.00	286,790.16
8980 Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									ć
8980 Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all									
goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									1,485,967.00
TOTAL COSTS								The Mill Market	1,772,757.16

<sup>\*</sup> Attach an additional sheet with explanations of any amounts in the Adjustments column.

# Prist interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs, 2017-18 Actual Expenditures Comparison 2017-18 Actual Expenditures by LEA (LA-I)

Mcfarland Unified Kern County

Decorintion	Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled	Adjustments*	Total
	1000 1000	Coop Isoo	(000 100)	for to most					10
UNDUPLICATED PUPIL COUNT									272
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	(6666-0000								
1000-1999 Certificated Salaries	468,198.47	00'0	00'0		89,684.90	61,510.94	615,027,07		1 234 421 38
2000-2999 Classified Salaries	61,430.57	00.00	00.0	00.00	18,282.52	168,516.96	221,538.16		469,768.21
	193,714.34	00'0	00 0	00.00	38,460.83	121,877.63	415,744.75		769,797.55
	22.689.32	0000	0.00	00'0	777.42	796.05	9,923,38		34,186,17
	27.847.71	00.0	00.0	00.00	70,07	68,385.52	6,421.19		102,724,42
	0.00	00:00	0.00	00:00	00.0	00.00	00.00		00'0
	00.00	00.0	0.00	00.0	00.0	00.00	00.0		00.00
9	0.00	00.0	00.0		00'0		00.00		00:0
	773,880.41	00.00	00:00	00'0	147,275.67	421,087,10	1,268,654,55	00'0	2,610,897.73
7310 Transfers of Indirect Costs	124,484,86	00'0	00.00	0:00	3,467,17	00.00	0.00		127,952.03
	00:00	00.00	00.0	00'0	00'0	00'0	00.00		00:0
	679 036 60								679,036.60
	124.484.86	00.0	00.00	00:00	3,467,17	00'0	00'0	00.0	127,952.03
TOTAL COSTS	898,365,27	00.0	00.00	00'0	150,742.84	421,087,10	1,268,654.55	00.00	2,738,849.76
10	urces 3000-5999, exc					20000	60 655 656		384 828 79
	0.00	0.00	000	000	8 356 74		00.0		64.721.49
	44,121.62	00.0	000		A 512 Q1		124 442 20		175,428.00
	80.155.00 Na 070 00	000	00.0		000		000		20,272.64
4000 4999 Books and Supplies	250.00	000	000		00'0		0.00		250.00
	00.0	000	000		0.00		00 0		00:00
	000	000	00:0		00'0	00'0	00.00		00'0
g	000	00.00	0.00		0.00	00.00	0.00		00.0
	79,975,34	00.00	00.00	00:00	68,910.39	102,604.96	394,010.23	00'0	645,500.92
7340 Transfers of Indirect Costs	28.598.10	0.00	0.00	00:00	3,467.17	00:00	0.00		32,065.27
	00:00	00'0	00.0	00:00	00.00	0.00	00:00		00.00
Ċ	28 598 10	000	00'0		3,467.17	00'0	00.00	00:00	32,065.27
TOTAL BEFORE OBJECT 8980	108,573.44	00.0	0.00		72,377.56	102,604.96	394,010.23	000	677,566.19
8980 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									c
TOTAL COSTS			1.2						677,566,19

# Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison 2017-18 Actual Expenditures by LEA (LA-I)

Mcfarland Unified Kern County

100 - 1800   Cutoficiated Satisface Satisfac	Object Code Description		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
0.00         0.00         0.00         1,1255,78         1,526,273           0.00         0.00         0.00         1,1255,78         154,273,82           0.00         0.00         0.00         33,947,92         90,735,82           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00	TATE AND LOCAL ACTUAL EXPENDITURES	S (Funds 01, 09, & 6;	2; resources 0000-29	99, 3385, & 6000-99			07 770 76	00000	246 460 04		840 502 50
0.00         0.00         0.00         33.947.92         90.735.82           0.00         0.00         0.00         777.42         786.65           0.00         0.00         0.00         777.42         786.65           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00		11;	458,198.47	000	000		11 925 78		221 538 16		405.046.72
0.00         0.00         777742         796.06           0.00         0.00         7.00         66.385.52           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00			178 383 26	000	00.0		33,947,92		291,302.55		594,369,55
0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00			2.416.68	00.0	00.00		777.42		9,923,38		13,913,53
0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00 </td <td></td> <td>penditures</td> <td>27.597.71</td> <td>0.00</td> <td>00.0</td> <td></td> <td>70.00</td> <td>89</td> <td>6,421.19</td> <td></td> <td>102,474,42</td>		penditures	27.597.71	0.00	00.0		70.00	89	6,421.19		102,474,42
0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00			00.0	0.00	00:0		00.0		0.00		00.00
0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000         0,000         0,000         0,000         0,000         0,000           0,000			00.00	0.00	00.0		0.00		0.00		0.00
0.00         0.00         78,365.28         318,482.14           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00			00:0	000	00.0		0.00		00'0		00.00
0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00	•		693,905.07	00'0	0.00		78,365.28		874,644,32	00'0	1,965,396,81
0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00			95 886 76	c	000		00.0		00.0		95,886,76
0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         235.88         0.00           0.00         0.00         0.00         0.00         235.88         0.00           0.00         0.00         0.00         0.00         0.00         28.24           0.00         0.00         0.00         0.00         26.600.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00		70	000	000	000		00:0		0.00		00'0
0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         78,365,28         318,482,14           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         58,24           0.00         0.00         0.00         0.00         58,24           0.00         0.00         0.00         0.00         58,24           0.00         0.00         0.00         0.00         58,24           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00 <td></td> <td>(pob add)</td> <td>870 035 BD</td> <td>200</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>679,036.60</td>		(pob add)	870 035 BD	200							679,036.60
0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         235.88           0.00         0.00         0.00         0.00         58.24           0.00         0.00         0.00         58.24           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00 <td></td> <td>(HOII-add)</td> <td>06.988.76</td> <td>000</td> <td>000</td> <td></td> <td>00.0</td> <td></td> <td>00.0</td> <td>00.0</td> <td>95,886,76</td>		(HOII-add)	06.988.76	000	000		00.0		00.0	00.0	95,886,76
0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         235.88           0.00         0.00         0.00         58.24           0.00         0.00         0.00         56.50.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00	TOTAL REFORE OBJECT 8980		789.791.83	00.00	00.0		78,365.28	318,48	874,644.32	00.00	2,061,283,57
0,00         0,00         0,00         0,00         23           0,00         0,00         0,00         0,00         23           0,00         0,00         0,00         0,00         0,00         26,60           0,00         0,00         0,00         0,00         26,60         26,60           0,00         0,00         0,00         0,00         20,00         26,60           0,00         0,00         0,00         0,00         0,00         0,00         27,66           0,00		Revenues to Federal Expenditures									0,00
0,000         0,000         0,000         0,000         23           0,000<	TOTAL COSTS  COCAL ACTUAL EXPENDITURES (Funds 01,	, 09, & 62; resources	0000-1999 & 8000-9	(666							7,087,783,57
Second	1000-1999 Certificated Salaries		172,650,39		00.0		00.0		0.00		172,650.39
State Species and Other Operating Expenditures   Contributions from Unrestricted Revenues to State State Strong Contributions from Unrestricted Revenues to State Strong Strong Strong Strong State Strong Strong State Strong Str	000		00.0	00.00	00.0		000		421.22		657.10
Contributions from Unrestricted Revenues to State Scoto, 6510, & 7240 and Other Operating Expenditures   1,436,94   0.00   0.0	000		61 049 96	00.00	00.0		0.00		78.94		61,187,14
Services and Other Operating Expenditures         2.516.00         0.00         0.00         0.00         0.00         26.66           Capital Outlay         Services and Other Operating Expenditures         2.516.00         0.00         0.00         0.00         0.00         0.00         0.00           State Special Schools         Obest Service         2.37,653.29         0.00			1 436 94	00.0	00.0		777.42		7,455.54		10,465.95
Capital Outlies and Outlies an		Spandih ree	2516.00	00 0	000		0.00		200,00		29,316.00
State Stroids State Schools St		and the same of th	000	000	00.0		000		00.00		00'0
Transfers of Indirect Costs  Transfers of Ind			000	000	00.0		00'0		00:00		00.00
Total Direct Costs  Transfers of Indirect Cos			00.0	000	00.0		0.00		00'0		00'0
Transfers of Indirect Costs         0.000         0.000         0.000         0.00			237,653,29	00.00	0.00		777.42		8,155.70	00.00	274,276,58
Transfers of indirect Costs - Interfund  Total Indirect Costs  Total Unified Costs  TOTAL BEFORE OBJECT 8980  Contributions from Unrestricted Revenues to State Resources (From Federal Actual Expenditures section)  Contributions from Unrestricted Revenues to State Resources (Resources 3395, 5500, 6510, & 7240, all goals; resources 2000-2999)  Contributions from Unrestricted Revenues to State Resources (Resources 3395, 5500, 6510, & 7240, all goals; resources 2000-2999)	177		00:0	00.0	00.0		00'0		0.00		00'0
Total Indirect Costs  Total Indirect Costs  Total Indirect Costs  TOTAL BEFORE OBJECT 8980  Contributions from Unrestricted Revenues to State Resources (From Federal Actual Expenditures section)  Contributions from Unrestricted Revenues to State Resources (Resources 3395, 6500, 6510, & 7240, all goals; resources 3000-5999).		dind	00 0	00.0	000		0.00		00.00		00'0
TOTAL BEFORE OBJECT 8980 237,653.29 0.00 0.00 777.42 Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)  Contributions from Unrestricted Revenues to State Resources 3385, 5500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	1.50		000	00.0	0.0		0.00			00'0	00'0
	TOTAL BEFORE OBJECT 8980	-	237,653.29	0.00	0.00				8,155.70	00:00	274,276.58
		Revenues to Federal Il Expenditures									00'0
		Revenues to State 500, 6510, & 7240, all 5010-7810, except 5999)									
TOTAL COSTS	TOTAL COSTS										963,984.16 1,238,260.74

<sup>\*</sup> Attach an additional sheet with explanations of any amounts

in the Adjustments column.

# First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs., 2017-18 Actual Expenditures Comparison 2017-18 Actual Expenditures by LEA (LA-I)

Mcfarland Unified Kern County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									272
OTAL ACTU	TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	0000-9999)	000	000	00.0	89 684.90	61,510.94	615,027.07		1,234,421.38
2000-2000	Certificated paralles	61 430.57	000	00:00		18,282.52	-	221,538.16		469,768.21
3000-3999	Employee Benefits	193.714.34	0.00	0.00		38,460.83		415,744.75		769,797.55
4000-4999	Books and Stroplies	22.689.32	00.0	0.00		777.42	796.05	9,923,38		34,186.17
5000-5999	Services and Other Operating Expenditures	27.847.71	0.00	0.00	00:00	70.00	86,38	6,421.19		102,724.42
6069-0009	Capital Outlay	0.00	00.0	0.00		00:0	00:00	00'0		00.0
7130	State Special Schools	00.0	00.00	0.00	00.00	00:00	0.00	00:00		0.00
7430-7439	Debt Septice	00.00	00:00	00'0	00.00	00'0	0.00	0.00		00'0
	Total Direct Costs	773,880.41	00:00	00.00	0.00	147,275.67	421,087.10	1,268,654.55	0.00	2,610,897.73
7310	Transfers of Indirect Costs	124.484.86	00 0	0.00	00.0	3,467.17	0.00	00:0		127,952.03
7350	Transfers of Indirect Costs - Interfind	000	0000	00.0	00:00	00.0	0.00	0.00		0.00
200	Drogram Cost Report Allocations (non-add)	679 036 60								679,036.60
5	Total Indirect Coets	124 484 86	0.00	0.00	00.00	3,467.17	0.00	00.00		
	TOTAL COSTS	898,365.27	00.0	00'0	00:00	150,742.84	421,087.10	1,268,654.55	00.00	2,738,849.76
DERAL A	10	rces 3000-5999, exc		c c	co c	A7 040 93	57 220 02	269 568 03		384,828.79
1000-1999		0,00	000	000		6.356.74		00.0		64,721.49
2000-2999		15 331 08	000	000		4,512.91		124,442.20		175,428.00
2005		20.272.00	000	00.0		00:00	00.00	0.00		20,272.64
0	Books and Supplies	250.00	000	00.0		00'0	00.00	00.00		250.00
SEE DANCE		000	000	00.0		00.00	00.00			0.00
7470		000	000	00:00	0000	0.00	00'0	00'0		0.00
0.617	State opecial ochools	000	0.00	00:00		00.00	0.00			0.00
150-7439		79,975.34	0.00	00.0		68,910.39	102,604.96	394,010.23	0.00	645,500.92
7940	Transfore of Indiand Costs	28 598 10	00.0	0.00	00.00	3,467.17	0.00	0.00		32,065.27
7350	Transfers of Indicest Costs - Interfind	000	000	00.0	0000	00.00	0000			0.00
000/	Haristers of Indirect Costs - Interioria	28 598 10	000	00:0		3,467.17	0.00	0.00		
	TOTAL BEFORE OBJECT 8980	108,573.44	00:0	000		72,377.56	102,604.96	394,010.23	0.00	677,566.19
0868	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
										677 586 19

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# Prist Interim Special Education Maniterance of Effort 2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison 2017-18 Actual Expenditures by LEA (LA-I)

Mcfarland Unified Kern County

Adiustments* Total	-	849,592.59	405,046,72	594,369.55	13,913.53	102,474,42	00.00	0.00	00.00	0.00 1,965,396,81	95,886,76	00.0	679,036.60		0.00	2,061,283.57	25.003,100,2	172,650.39	657.10	61,187,14	10,465,95	29,316,00	00.0	00.00	0.00	0.00 274,276,58	000	00.00	00.0	274.27	G		
Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	-	345,459.04	221,538.16	291,302,55	9,923.38	6,421.19	000	00.0	00'0	874,644.32	0.00	00'0		0.00	8/4,644.32			00'0	421.22	78.94	7,455.54	200.00	00.00	00.00	00:00	8,155.70	00.0	000	000	8,155.70			
Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)		4,290.92	154,273,83	90,735.82	796.05	68,385,52	000	000	00:00	318,482,14	0.00	00'0		0.00	318,482.14			00.00	235.88	58.24	20.967	26,600,00	00:00	0 0 0	00'0	27,690,17	CCC	000	000	27,69			
Special Education, Preschool Students (Goal 5730)	,	31,644.16	11,925.78	33,947.92	777.42	70,07	000	00.0	00:00	78,365.28	00:00	0.00		0.00	78,365.28			00'0	00'0	00'0	777.42	00.00	00'0	00'0	00.00	777.42	C		000	777 42			
Special Education, Infants (Goal 5710)		00.00	00:00	00'0	0.00	00.0	000	0000	00.0	00:00	0.00	00:00		00 0	00.00			00.00	00.00	00.00	00'0	00.00	00'0	00.0	00.0	00'0	c	00.0		0.00			
Regionalized Program Specialist	(66)	00.0	0.00	00'0	00'0	00.0	000	0000	00.0	0.00	00.00	00:00		00'0	00.00			00.00	00'0	00'0	00.00	00'0	00.00	00'0	00'0	00'0	G G	000	000	00.0			
Regionalized Services (Goal 5050)	99, 3385, & 6000-99	00.0	00:00	00'0	00'0	0.00	000	000	000	00:00	00.00	00:00		00'0	00:00	100	(66)	00.00	00.0	00.00	00'0	00.0	00.0	00'0	0000	00.00	C	00.0	00.0	00.00			
Special Education Unspecified (Goal 5001)	; resources 0000-295	468,198.47	17,308.95	178,383,26	2,416.68	27.597.71	000	0000	00.0	693,905.07	95,886.76	00'0	679,036,60	95,886.76	789,791.83	0000	0000-1999 & 8000-99	172,650.39	00'0	61,049.96	1,436.94	2,516.00	00.00	00.0	00'0	237,653.29	o o	0000	000	237 653 29			
Description	LOCAL ACTUAL EXP	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenditures	Canital Outlay	State Special Schools	Debt Service	Total Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Program Cost Report Allocations (non-add)	Total Indirect Costs	TOTAL BEFORE OBJECT 8980	TOTAL COSTS	OCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	Certificated Salaries	Classified Salaries	Employee Benefits							Towardown of Indianal Oresto	Transfers of Indiana Costs	Total Indiant Costs	TOTAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals, resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	
Object Code	STATE AND	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439		7310	7350	PCRA				LOCAL AC	1000-1999	2000-2999	3000	4000-4999	5000-5999	6669-0009	7130	7430-7439		7240	7357	25		8980	8980	

<sup>\*</sup> Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Mcfarland Unified Kern County

# First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

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	LEA Maintenance of Effort Calculation (LMC-I)
SELPA:	(??)
This form is us	sed to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.
LEA maintaine	I Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the deffort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the ears Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections to compare the 2018-19 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the ear.
There are four combined state	methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) e and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.
The LEA is on	ly required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204
	If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.
	<ol> <li>Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.</li> </ol>
	2. A decrease in the enrollment of children with disabilities.
	<ol><li>The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:</li></ol>
	<ul> <li>a. Has left the jurisdiction of the agency;</li> <li>b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or</li> <li>c. No longer needs the program of special education.</li> </ul>
	<ol> <li>The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.</li> </ol>
	5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).
	Provide the condition number, if any, to be used in the calculation below: State and Local Local Only

Total exempt reductions

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0.00

0.00

Mcfarland Unified Kern County

# First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

15 73908 0000000 Report SEMAI

SELPA:

(??)

**SECTION 2** 

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		-	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		-		
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)		->		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	_(b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	_(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		_		
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		_(e) _		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	_ (f)		
Note: If your LEA exercises the authority under 34 CFF the activities (which are authorized under the ESEA) pages	R 300.205(a) to reduce aid with the freed up fu	the M inds:	10E requirement, the Li	EA must list

# First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

15 73908 0000000 Report SEMAI

SELPA: (??) SECTION 3	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2018-19	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
COMBINED STATE AND LOCAL EXPENDITURES METHOD     Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	2,822,248.92		
b. Less: Expenditures paid from federal sources	663,166.68		
<ul> <li>c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation</li> </ul>	2,159,082.24	2,740,320.17 0.00 2,740,320.17	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	2,159,082.24	0.00 0.00 2,740,320.17	(581,237.93)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	combination of state and local expenditures.	Basis etcal Force	FY must be entered	
		Projected Exps. FY 2018-19	Comparison Year	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
	a. Total special education expenditures	2,822,248.92		
	b. Less: Expenditures paid from federal sources	663,166.68		
	c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for	2,159,082.24	2,740,320.17 0.00	
	MOE calculation		2,740,320.17	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	2,159,082.24	2,740,320.17	(581,237.93)
	d. Special education unduplicated pupil count	272.00	272.00	
	e. Per capita state and local expenditures (A2c/A2d)	7,937.80	10,074.71	(2,136.91)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA:

# First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

15 73908 0000000 Report SEMAI

(??)

# **B. LOCAL EXPENDITURES ONLY METHOD**

		Projected Exps.	FY must be entered Comparison Year	
		FY 2018-19		Difference
whic	er "Comparison Year," enter the most recent year in th MOE compliance was met using the actual vs. al method based on local expenditures only.			
Α	expenditures paid from local sources add/Less: Adjustments required for MOE calculation	1,772,757.16	1,238,260.74 0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,238,260.74	
	ess: Exempt reduction(s) from SECTION 1		0.00	
_	let expenditures paid from local sources	1,772,757.16	1,238,260.74	534,496.42

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

FY must be entered

		Projected Exps. FY 2018-19	Comparison Year	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only.			
	Expenditures paid from local sources     Add/Less: Adjustments required for MOE calculation     Comparison year's expenditures, adjusted for     MOE calculation	1,772,757.16	1,238,260.74 0.00 1,238,260.74	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	1,772,757.16	0.00 0.00 1,238,260.74	534,496.42
	b. Special education unduplicated pupil count	272	272	Carlo San San
	c. Per capita local expenditures (B2a/B2b)	6,517.49	4,552.43	1,965.06

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Ambelina Garcia Duran	661-	-792-3081
Contact Name	Tele	ephone Number
Deputy Superintendent/CBO	amg	garcia@mcfarland.k12.ca.us
Title	E-m	ail Address

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

FlandWan		Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Fiscal Year		(Form ords, item ix)	(FOITH AL, LINES A4 and C4)	1 droun onlings	
Силеnt Year (2018-19) District Regular		3,386,57	3,344,16		
Charter School		0.00	0.00		
	Total ADA	3,386.57	3,344.16	-1.3%	Met
1st Subsequent Year (2019-20)					
District Regular		3,386,57	3,310.72		
Charter School		0.00	0.00		
	Total ADA	3,386.57	3,310.72	-2.2%	Not Met
2nd Subsequent Year (2020-21) District Regular		3,386.57	3,277.61		
Charter School		0.00	0.00		
5.14.10. 3311337	Total ADA	3,386.57	3,277.61	-3.2%	Not Met

# 1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met) The district experienced a higher number of students leaving to the local charter school resulting in declining enrollment. There is a push to try to recover the ADA lost.

### 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 data reported in the General Fund, only, for all fiscal years.

Enrollment

	Entoline	ii L		
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2018-19) District Regular	3,556	3,478		
Charter School	0	0		
Total Enrollment	3,556	3,478	-2.2%	Not Met
1st Subsequent Year (2019-20) District Regular	3,356	3,443		
Charter School	0	0		
Total Enrollment	3,356	3,443	2.6%	Not Met
2nd Subsequent Year (2020-21) District Regular	3,356	3,408		
Charter School	0	0		
Total Enrollment	3,356	3,408	1.5%	Met

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

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

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

Explanation:
(required if NOT met)

The district experienced a higher number of students leaving to the local charter school resulting in declining enrollment. There is a push to try to recover the ADA lost.

### 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	3,364	3,544	
Charter School Total ADA/Enrollment	3,364	3,544	94.9%
Second Prior Year (2016-17) District Regular	3,376	3,547	
Charter School Total ADA/Enrollment	3,376	3,547	95.2%
First Prior Year (2017-18) District Regular	3,387	3,593	
Charter School Total ADA/Enrollment	3,387	3,593	94.3%
TOTAL ADAPTINOSISTICAL		Historical Average Ratio:	94.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.3%

# 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)	3,387	3,478		
District Regular Charter School	0,007	0		
Total ADA/Enrollment	3,387	3,478	97.4%	Not Met
1st Subsequent Year (2019-20) District Regular	3,387	3,443		
Charter School		0		
Total ADA/Enrollment	3,387	3,443	98.4%	Not Met
2nd Subsequent Year (2020-21) District Regular	3,387	3,408		
Charter School		0		
Total ADA/Enrollment	3,387	3,408	99.4%	Not Met

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

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

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

Explanation: (required if NOT met) The district experienced a higher number of students leaving to the local charter school resulting in declining enrollment. There is a push to try to recover the ADA lost.

# 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.

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)
Budget Adoption First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	39.129,917.00	39,386,302.19	0.7%	Met
1st Subsequent Year (2019-20)	40,203,566,00	39.906.551.00	-0.7%	Met
2nd Subsequent Year (2019-20)	41,254,539.00	40,398,395.00	-2,1%	Not Met
Zilu Subsequelit Teal (2020-21)	11,20 ((000:00)			

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

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)

The district experienced a higher number of students leaving to the local charter school resulting in declining enrollment. The reduction in enrollment will negatively affect our LCFF revenue in the third subsequent year.

### 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.

	Unaudited Actua (Resources	ils - Unrestricted 0000-1999)	Ratio
Fiscal Vaca	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Fiscal Year Third Prior Year (2015-16)	22,338,724.99		79.0%
Second Prior Year (2016-17)	22,760,597.15	29,571,958.86	77.0%
First Prior Year (2017-18)	25,249,294.15	33,221,130.65	76.0%
1 1101 1101 1021 (2011 10)		Historical Average Ratio:	77.3%

	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):	74.3% to 80.3%	74.3% to 80.3%	74.3% to 80.3%

# 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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits	<ul> <li>Total Expenditures</li> </ul>	Ratio	
(Form 01I, Objects 1000-3999)	(Form 01!, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
27.682.521.89	40,148,245.20	69.0%	Not Met
		74.1%	Not Met
		74.3%	Met
	(Form 011, Objects 1000-3999) (Form MYP1, Lines B1-B3) 27,682,521.89 29,071,370.95	(Form 01I, Objects 1000-3999)     (Form 01I, Objects 1000-7499)       (Form MYPI, Lines B1-B3)     (Form MYPI, Lines B1-B8, B10)       27,682,521.89     40,148,245.20       29,071,370.95     39,212,434.95	(Form 01I, Objects 1000-3999)     (Form 01I, Objects 1000-7499)     of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures       (Form MYPI, Lines B1-B3)     40,148,245.20     69,0%       29,071,370.95     39,212,434.95     74.1%

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation: (required if NOT met)	In the current year and subsequent year, the district is planning construction projects that reduces the ration percentages.	

#### 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, Object Current Year (2018-19)	cts 8100-8299) (Form MYPI, Line A2) 2,957,743.00	4.050,246,44	36,9%	Yes
1st Subsequent Year (2019-20)	2,957,743.00	3,079,708.00	4.1%	No
2nd Subsequent Year (2020-21)	2,957,743,00	3,079,708.00	4.1%	No

Explanation: (required if Yes) At Budget, revenues are projected based on prior year apportionments. At 1st Interim, revenues are, adjusted to match actual apportionments. Additionally, the district received Title IV funds (\$106,875) in the current year. This revenue is projected in the two subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

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

4,070,284.00	4,498,006.00	10.5%	Yes
2.987.539.00	3,252,602.00	8.9%	Yes
2,858,849.00	3,105,722.00	8.6%	Yes

Explanation: (required if Yes)

At Budget, revenues are projected based on prior year apportionments. At 1st Interim, revenues are, adjusted to match actual apportionments. Additionally, the district received Title IV funds (\$106,875) in the current year. This revenue is projected in the two subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

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

ts oddo-brosy it of ill in it i, Line 144)			
160,000,00	253,130.80	58.2%	Yes
160,000.00	160,000.00	0.0%	No
160,000,00	160,000.00	0.0%	No

Explanation: (required if Yes) At Budget, revenues are projected based on prior year apportionments. At 1st Interim, revenues are, adjusted to match actual apportionments. Additionally, the district received Title IV funds (\$106,875) in the current year. This revenue is projected in the two subsequent years.

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

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

	4,880,569.81	5,008,576.30	2.6%	No
	5,005,394.00	5,126,688.00	2.4%	No
I	5,005,394.00	4,990,922.00	-0.3%	No

Explanation: (required if Yes)

At Budget, revenues are projected based on prior year apportionments. At 1st Interim, revenues are adjusted to match actual apportionments. Additionally, the district received Title IV funds (\$106,875) in the current year. Expenditures are adjusted for the changes in revenue.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

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

5,278,193.54	5,532,159.25	4.8%	No
4,939,875.00	5,090,479.00	3.0%	No
4,939,875.00	5,090,479.00	3.0%	No

Explanation: (required if Yes)

At Budget, revenues are projected based on prior year apportionments. At 1st Interim, revenues are adjusted to match actual apportionments. Additionally, the district received Title IV funds (\$106,875) in the current year. Expenditures are adjusted for the changes in revenue.

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

15 73908 0000000 Form 01CSI

6B. Calc	ulating the District's Cl	hange in Tota	Operating Revenues and I	Expenditures		
DATA EN	ITRY: All data are extrac	cted or calculat	ed.			
Object Ra	nge / Fiscal Year		Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
-	otal Federal, Other State,	and Other Lee	Devenue (Section 6A)			
	ear (2018-19)	and Other Loca	7.188.027.00	8,801,383,24	22.4%	Not Met
	guent Year (2019-20)		6,105,282.00	6,492,310.00	6.3%	Not Met
	equent Year (2020-21)		5,976,592.00	6,345,430.00	6.2%	Not Met
_			- 4 Other Operation Evenedity	uras (Section SA)		
		and Services a	nd Other Operating Expenditu 10,158,763,35	10,540,735.55	3.8%	Met
	ear (2018-19) quent Year (2019-20)	-	9.945,269.00	10,217,167.00	2.7%	Met
	equent Year (2020-21)		9,945,269.00	10,081,401.00	1.4%	Met
	7440111 1 041 ( 1)	1				
6C. Com	parison of District Tota	al Operating F	Revenues and Expenditures	to the Standard Percentage	Range	
1a. S	TANDARD NOT MET - On	e or more project asons for the pro- s within the stan At Budget, rev- Additionally, the At Budget, rev- Additionally, the	cted operating revenue have cha jected change, descriptions of the dard must be entered in Section enues are projected based on pre- e district received Title IV funds enues are projected based on pre- le district received Title IV funds	ne methods and assumptions used 6A above and will also display in the current year. The current year in the current year in the current year. The current year apportionments. At 1st Interpretable (\$106,875) in the current year. The current year. The current year.	re than the standard in one or more or in the projections, and what changes he explanation box below.  erim, revenues are, adjusted to mator is revenue is projected in the two sure in the two sure is revenue is projected in the two sure is revenue is projected in the two sure is revenue is projected in the two sure is projected.	h actual apportionments.  h actual apportionments.  h actual apportionments.  bsequent years.
	Explanation: Other Local Revenue (linked from 6A if NOT met)	At Budget, rev Additionally, th	enues are projected based on p le district received Title IV funds	rior year apportionments. At 1st Int (\$106,875) in the current year. Th	terim, revenues are. adjusted to mato is revenue is projected in the two su	th actual apportionments. bsequent years.
1b. S	TANDARD MET - Projecte	d total operating	expenditures have not changed	d since budget adoption by more that	an the standard for the current year a	nd 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)					

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

# 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).

	mining the District's Compliance venance Account (OMMA/RMA)	with the Contribution Requ	irement for EC Section 17	070.75 - Ongoing and Major Ma	intenance/Restricted	
NOTE:	The Proposition 51 school facility program financing uses for that fiscal year (as EC S	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:					
Α	. The lesser of three percent of the total ger fiscal year; or	neral fund expenditures and other f	inancing uses for that fiscal year o	or the amount that the district deposited	into the account for the 2014-15	
В	. Two percent of the total general fund expe	enditures and other financing uses t	or that fiscal year.			
enter b	ENTRY: Enter the Required Minimum Cont udget 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		
			1,716,169.00	Met		
1, 2.	OMMA/RMA Contribution  Budget Adoption Contribution (information (Form 01CS, Criterion 7, Lines 2c/3e)	1,537,570.52 1	1,710,103.00		•	
lf statu	s is not met, enter an X in the box that best	describes why the minimum requir	ed contribution was not made:			
		Not applicable (district does not Exempt (due to district's small si Other (explanation must be prov	ze [EC Section 17070.75 (b)(2)(E	e School Facilities Act of 1998) E)])		

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

# 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

:—	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	20.0%	15.1%	5,9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.7%	5.0%	2.0%

# 8B. Calculating the District's Deficit Spending Percentages

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

#### Projected Year Totals

(4,463,623,43)

Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
(2.860.684.56)	40,648,245.20	7.0%	Not Met
(2 781 802 95)	39 712 434 95	7.0%	Not Met

10.8%

41,455,321.43

# 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)

Fiscal Year

2nd Subsequent Year (2020-21)

Current Year (2018-19) 1st Subsequent Year (2019-20)

The district is projecting one time construction projects in the next three years that result in deficit spending. The district is committed to reducing the projected deficit spending and will reveiw be analyzing all areas of the budget.

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Not Met

9.	CRIZ	FRI	ON-	Fund	and	Cash	<b>Balances</b>
э.	CKII		LJIN:	runa	anu	Casii	Dalalites

Tall Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)  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.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19) 10.635,574.00 Met  9B-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	A. FUND BALANCE STANDA	RD: Projected general fund balance will be positive a	it the end of the	current fiscal year and two subsequent fiscal years.
Ending Fund Balance General Fund Projected Year Totals Fiscal Year (Form 01), Line F2) (Form MYP), Line D2) Status Current Year (2018-19) 10,551.212.97 Met 15 Subsequent Year (2019-20) 7,005.797.24 Met 27d Subsequent Year (2020-21) 3,328,611.84 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.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19)  B-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:  Explanation:	9A-1. Determining if the District's G	ieneral Fund Ending Balance is Positive		
General Fund Projected Year Totals Fiscal Year (2018-19)	DATA ENTRY: Current Year data are extr	acted, If Form MYPI exists, data for the two subsequent years v	will be extracted; if	not, enter data for the two subsequent years.
Current Year (2018-19)  10,851.212.97  Met 13 Subsequent Year (2019-20) 7,858.797.24 Met 2,772.4 Met 3,328.511.84 Met  SA-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.  Ending Cash Balance General Fund General Fund General Fund Current Year (2018-19)  10,835,574.00  Met  11. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Place 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:		General Fund	s	
Ist Subsequent Year (2019-20) 2nd Subsequent Year (2020-21) 2nd Su	Fiscal Year			<del></del>
2nd Subsequent Year (2020-21)  3,328,611.84 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.  Ending Cash Balance General Fund General Fund General Fund Current Year (2018-19)  Status  Current Year (2018-19)  Status  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:	· ·			
SA-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.  95-1. 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.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19) 10,635,574.00 Met  98-2. 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:	•			<del>-</del>
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.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19)  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:	2nd Subsequent Year (2020-21)	3,328,611.84	iviet	
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.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19) Status  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:	9A-2. Comparison of the District's	Ending Fund Balance to the Standard		
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.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19) Status  10,835,574.00 Met  9B-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	DATA ENTRY: Enter an explanation if the	e standard is not met.		
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.  98-1. 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.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19) Status  OATA 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:	·		and two subseque	nt fieral years
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.  Ending Cash Balance  General Fund  General Fund  (Form CASH, Line F, June Column)  10,635,574.00  Met  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:	1a. STANDARD MET - Projected ge	heral fund ending balance is positive for the current liscal year a	and two subsception	it hadar yeard.
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.  Ending Cash Balance  General Fund  General Fund  (Form CASH, Line F, June Column)  10,635,574.00  Met  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:				
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.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19) 10,635,574.00 Met  9B-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	·			
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.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19) 10,635,574.00 Met  9B-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
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.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19) 10,635,574.00 Met  9B-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	B CASH BALANCE STANDA	PD: Projected general fund cash halance will be nos	itive at the end	of the current fiscal year.
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.  Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status  Current Year (2018-19) 10,635,574.00 Met  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:				,
Ending Cash Balance General Fund Fiscal Year (Form CASH, Line F, June Column) Status Current Year (2018-19) 10,635,574.00 Met  9B-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
General Fund Fiscal Year (Form CASH, Line F, June Column) Status Current Year (2018-19) 10,635,574.00 Met  9B-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	DATA ENTRY: If Form CASH exists, data	will be extracted; if not, data must be entered below.		
Current Year (2018-19)  10,635,574.00  Met  9B-2. Comparison of the District's Ending Cash Balance to the Standard  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:				
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:	Fiscal Year		Status	
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:	Current Year (2018-19)	10,635,574.00	Met	
1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.  Explanation:	9B-2. Comparison of the District's	Ending Cash Balance to the Standard		
Explanation:	DATA ENTRY: Enter an explanation if the	standard is not met.		
·	1a. STANDARD MET - Projected ge	neral fund cash balance will be positive at the end of the currer	nt 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	Di	istrict ADA		
5% or \$67,000 (greater of)	0	to	300	
4% or \$67,000 (greater of)	301	to	1,000	
3%	1,001	to	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.

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

	Сипеnt 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,)	3,387	3,344	3,344
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):

120	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	L
-----	--	---

2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

No

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

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

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

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

2nd Subsequent Year (2020-21)	1st Subsequent Year (2019-20)	Current Year Projected Year Totals (2018-19)
51,022,010.40	49,443,276.73	51,252,350.64
0.00	0.00	0.00
51,022,010.40	49,443,276.73	51,252,350.64
3%	3%	3%
1,530,660.31	1,483,298.30	1,537,570.52
0,00	0.00	0.00
1,530,660.31	1,483,298.30	1,537,570.52

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

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

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

		Current Year		
Reserv	e Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted resources 0000-1999 except Line 4)	(2018-19)	(2019-20)	(2020-21)
1.	General Fund - Stabilization Arrangements			0.00
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties	_		0.577.440.60
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	9,822,539,07	7,040,736.12	2,577,112,69
3.	General Fund - Unassigned/Unappropriated Amount			0.00
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.25)	0.00	0.00
_	(Form MYPI, Line E1d)	(0,25)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements	0.00	0.00	0.00
_	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0,00	9,00	
6.	Special Reserve Fund - Reserve for Economic Uncertainties	410,981.05	410.981.05	410,981.05
_	(Fund 17, Object 9789) (Form MYPI, Line E2b)	410,301.00	110,00 1.00	
7,	Special Reserve Fund - Unassigned/Unappropriated Amount	0.00	0.00	0.00
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0,00	0,00
8.	District's Available Reserve Amount	10 222 510 97	7,451,717.17	2,988,093,74
	(Lines C1 thru C7)	10,233,519,87	7,401,717.17	2,000,000,14
9.	District's Available Reserve Percentage (Information only)	19.97%	15.07%	5.86%
	(Line 8 divided by Section 10B, Line 3)	19.51 70	10.01.70	
	District's Reserve Standard	1,537,570.52	1,483,298.30	1,530,660.31
	(Section 10B, Line 7):	1,551,510.52	1,400,200.00	Tiposiposis I
	Status:	Met	Met	Met

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

DATA ENTRY: Enter an explanation if the standard is not  $\mathsf{met}_{\tau}$ 

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

Explanation:	
(required if NOT met)	

RUPI	PLEMENTAL INFORMATION
	ELINENTAL IN ONNATION
ATA E	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?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since 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)  No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
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.

**Budget Adoption** 

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.

First Interim

Percent

	iption / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a.	Contributions, Unrestricted	Seneral Fund				
	(Fund 01, Resources 0000-1	999, Object 8980)				
Curre	nt Year (2018-19)	(3,139,118.12)	(3,205,289.00)	2.1%	66,170.88	Met
1st Su	ıbsequent Year (2019-20)	(3,296,074.00)	(3,615,553.00)	9.7%	319,479.00	Not Met
2nd S	ubsequent Year (2020-21)	(3,460,878.00)	(4,046,331.00)	16.9%	585,453.00	Not Met
1b.	Transfers In, General Fund *					
Curre	nt Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Su	ıbsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd S	ubsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c.	Transfers Out, General Fund	*				
Сипте	nt Year (2018-19)	500,000.00	500,000.00	0.0%	0.00	Met
	ibsequent Year (2019-20)	500,000.00	500,000.00	0.0%	0.00	Met
	ubsequent Year (2020-21)	500,000.00	500,000.00	0.0%	0.00	Met
S5B.	Status of the District's Proj	ing deficits in either the general fund or any oth				
	of the current year or subsequent	Not Met for items 1a-1c or if Yes for Item 1d.  ributions from the unrestricted general fund to a  not two fiscal years. Identify restricted programs  timeframes, for reducing or eliminating the con	s and contribution amount for ea	s have chan ach program	ged since budget adoption by mo and whether contributions are on	re than the standard for any going or one-time in nature.
1b.	of the current year or subsequexplain the district's plan, with  Explanation:  (required if NOT met)	ributions from the unrestricted general fund to i	s and contribution amount for ea tribution. aining units and the non-repress Interim.	ech program	and whether contributions are on	going or one-time in nature

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C,	MET - Projected transfers out	have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
d.	NO - There have been no cap	oital 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.

<sup>1</sup> Include multiyear commitm	ents, multiyea	ar debt agreements, and new progra	ams or contracts	s that result in long	g-term obligations	
S6A. Identification of the Distri	ct's Long-te	erm Commitments				
**************************************						
DATA ENTRY: If Budget Adoption da Extracted data may be overwritten to all other data, as applicable.	ata exist (Forn update long-	n 01CS, Item S6A), long-term comr term commitment data in Item 2, as	mitment data wil applicable, if n	l be extracted and o Budget Adoptior	l it will only be necessary to click the app n data exist, click the appropriate buttons	ropriate button for Item 1b. for items 1a and 1b, and enter
a. Does your district have lo (If No, skip items 1b and				Yes		
b. If Yes to Item 1a, have no since budget adoption?	ew long-term	(multiyear) commitments been incu	rred	No		
<ol><li>If Yes to Item 1a, list (or upd benefits other than pensions</li></ol>	ate) all new a (OPEB); OP	and existing multiyear commitments EB is disclosed in Item S7A.	and required ar	nnual debt service	amounts, Do not include long-term com	nitments for postemployment
Type of Commitment	# of Years Remaining	S Funding Sources (Rever		Object Codes Use	ed For: bt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases		(7)				
Certificates of Participation				D		26,599,907
General Obligation Bonds Supp Early Retirement Program		Fund 51 - Property Taxes Fund 01 - General Fund		Bonds OPEB		11.935,541
State School Building Loans		Fullu 01 - Gelleral Fullu		OI ED		
Compensated Absences		Fund 01 - General Fund		Vacation Accrual		43,806
Other Long-term Commitments (do n	ot include OF	PEB):				
	-					
TOTAL:	-					38,579,254
TOTAL						
		Prior Year		nt Year	1st Subsequent Year	2nd Subsequent Year
		(2017-18)	·-	8-19)	(2019-20)	(2020-21) Annual Payment
	200-200	Annual Payment		Payment & I)	Annual Payment (P & I)	(P & I)
Type of Commitment (contin	lued)	(P & I)	(F	α 1)	((-0.1)	0, 0,0
Certificates of Participation						
General Obligation Bonds		1,894,850		1,945,175	1,978,650	1,781,300
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (cont	inued):					
8						

Yes

1,945,175

1,894,850

Total Annual Payments:

Has total annual payment increased over prior year (2017-18)?

1,978,650

1,781,300

No

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S6B.	Comparison of the Distric	t's Annual Payments to Prior Year Annual Payment
DATA	ENTRY: Enter an explanation	
1a.	Yes - Annual payments for lo funded.	ong-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
	Explanation: (Required if Yes to increase in total annual payments)	The annual debt service will be paid from property taxes collected in Fund 51.
Sec 1	dentification of Decrease	s to Funding Sources Used to Pay Long-term Commitments
360.1	denuncation of Decrease	S to Funding Sources Used to Fay Long-term Commissions
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 no	t decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
	Explanation: (Required if Yes)	

# 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.

OATA First Ir	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budge terim data in items 2-4,	Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption	otion and
1.	<ul> <li>Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)</li> </ul>	Yes	
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	No	
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	No	
2,	OPEB Liabilities  a. Total OPEB liability  b. OPEB plan(s) fiduciary net position (if applicable)	Budget Adoption (Form 01CS, Item S7A)  11,935,541.00  11,935,541.00  11,935,541.00	
	c. Total/Net OPEB liability (Line 2a minus Line 2b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	0.00 0.00  Actuarial Actuarial  Jun 30, 2017 Jun 30, 2017	
3.	OPEB Contributions  a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2018-19)  1st Subsequent Year (2019-20)  2nd Subsequent Year (2020-21)	Budget Adoption (Form 01CS, Item S7A) First Interim  835,630.00 835,630.00  835,630.00 835,630.00  835,630.00 835,630.00	
	b. OPEB amount contributed (for this purpose, include premiums paid to a (Funds 01-70, objects 3701-3752)     Current Year (2018-19)     1st Subsequent Year (2019-20)     2nd Subsequent Year (2020-21)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)     Current Year (2018-19)     1st Subsequent Year (2019-20)	375,499.61 341,713.55 375,499.61 341,713.55 376,499.61 341,713.55 460,130.39 460,130.39 460,130.39 460,130.39	
	2nd Subsequent Year (2020-21)  d. Number of retirees receiving OPEB benefits     Current Year (2018-19)     1st Subsequent Year (2019-20)     2nd Subsequent Year (2020-21)	460,130.39     460,130.39       25     25       25     25       25     25       25     25	
4.	Comments:		

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S7B. I	dentification of the District's Unfunded Liability for Self-insuran	ice Programs
DATA		et Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
t	<ul> <li>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)</li> </ul>	No
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
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
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)	Budget Adoption (Form 01CS, Item S7B) First Interim
	<ul> <li>b. Amount contributed (funded) for self-insurance programs</li> <li>Current Year (2018-19)</li> <li>1st Subsequent Year (2019-20)</li> <li>2nd Subsequent Year (2020-21)</li> </ul>	
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

	superintendent,					
58A. (	Cost Analysis of District's Labor Ag	greements - Certificated (Non-n	nanagement) Emplo	yees		
ATAC	ENTRY: Click the appropriate Yes or No I	button for "Status of Certificated Lab	or Agreements as of the	Previous Reporti	ng Period," There are no extracti	ons in this section.
Status Vere a	of Certificated Labor Agreements as o	of the Previous Reporting Period s of budget adoption?		Yes		
	If Yes, cor	mplete number of FTEs, then skip to	section S8B.			
	If No, con	tinue with section S8A.				
Certific	cated (Non-management) Salary and B	enefit Negotiations				
	, , ,	Prior Year (2nd Interim)	Current Year		1st Subsequent Year	2nd Subsequent Year
		(2017-18)	(2018-19)		(2019-20)	(2020-21)
Jumbe	er of certificated (non-management) full-					
me-ed	quivalent (FTE) positions	169.0		175.0	175.0	175.
1a.	Have any salary and benefit negotiation	s been settled since budget adoption	12	n/a		
ıa.		d the corresponding public disclosure			E. complete questions 2 and 3.	
		d the corresponding public disclosure				
		plete questions 6 and 7.				
1b.	Are any salary and benefit negotiations	still unsettled?			٦	
10,		mplete questions 6 and 7		No		
legotia 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a	a) date of public disclosure hoard m	eeting:	Oct 11, 2018		
20.	rei Government Code Gection 3547.5(a	a, date of public disclosure board in	coung.	2011112010		
2b.	Per Government Code Section 3547.5(t		eement			
	certified by the district superintendent at			Yes Sep 17, 2018	-	
	if Yes, dat	te of Superintendent and CBO certifi	cation.	sep 17, 2016		
3.	Per Government Code Section 3547.5(c	c), was a budget revision adopted			7	
	to meet the costs of the collective barga			n/a	-	
	If Yes, dat	te of budget revision board adoption:				
4.	Period covered by the agreement:	Begin Date: Jul	01, 2018	End Date:	Jun 30, 2018	
_	0-1		Current Year		1st Subsequent Year	2nd Subsequent Year
5,	Salary settlement:		(2018-19)		(2019-20)	(2020-21)
	Is the cost of salary settlement included	in the interim and multivear				404,000
	projections (MYPs)?	,	Yes		Yes	Yes
	7	One Year Agreement		510.007	507.705	E40.05
	Total cost	of salary settlement		512,027	527,795	540,05
	% change	in salary schedule from prior year	3.0%			
		or	,			
		Multiyear Agreement				
	Total cost	of salary settlement				
		in salary schedule from prior year r text, such as "Reopener")				
	Identify the	e source of funding that will be used	to support multiyear sa	ary commitments	:	
	General F					
	General F	unu				

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2000	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year	1st Subsequent Year	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary schedule increases	(2018-19)	(2019-20)	(2020-21)
۲.	Amount moduce for any terrative salary school of more sees			-th
		Current Year	1st Subsequent Year	2nd Subsequent Year
CertIfi	cated (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	(2019-20)	(2020-21)
	Are costs of H&W benefit changes included in the interim and MYPs?			
1. 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			
	cated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
	y new costs negotiated since budget adoption for prior year			
settlen	nents included in the interim?  If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:		N	
				·
				0 10 1
Cortifi	coted (Non-management) Stan and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Certifi	cated (Non-management) Step and Column Adjustments  Are step & column adjustments included in the interim and MYPs?		•	9.6
1. 2.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments		•	9.6
1,	Are step & column adjustments included in the interim and MYPs?		•	9.6
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2018-19)  Current Year	(2019-20)  1st Subsequent Year	(2020-21)  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2018-19)	(2019-20)	(2020-21)
1. 2. 3.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)	(2018-19)  Current Year	(2019-20)  1st Subsequent Year	(2020-21)  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?	(2018-19)  Current Year	(2019-20)  1st Subsequent Year	(2020-21)  2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired	(2018-19)  Current Year	(2019-20)  1st Subsequent Year	(2020-21)  2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?	(2018-19)  Current Year	(2019-20)  1st Subsequent Year	(2020-21)  2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2018-19)  Current Year (2018-19)	(2019-20)  1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2018-19)  Current Year (2018-19)	(2019-20)  1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2018-19)  Current Year (2018-19)	(2019-20)  1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2018-19)  Current Year (2018-19)	(2019-20)  1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2018-19)  Current Year (2018-19)	(2019-20)  1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2018-19)  Current Year (2018-19)	(2019-20)  1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2018-19)  Current Year (2018-19)	(2019-20)  1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  cated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2018-19)  Current Year (2018-19)	(2019-20)  1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Number of classified (non-management)  120.9 125.0 125								
Status of Classified Labor Agreements as of the Previous Reporting Period Were ail classified labor negotiations settled as of budget adoption?  If No, continue with section 586.  If No, comitive with section 586.  If No, comitive with section 586.  If No, continue with section 586.  If No, continue with section 586.  If No, continue with section 586.  Prior Year (20 Interim)  Current Year  (2019-20)  1st Subsequent Year  2 (2019-20)  1st Per Government Control (2019-20)  If Yes, and the corresponding public disclosure documents have been fled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure board meeting:  Oct 11, 2018  2. Per Covernment Code Section 3547.5(a), date of public disclosure board meeting:  Oct 11, 2018  2. Per Covernment Code Section 3547.5(a), was the collective bargaining agreement certified by the district superintendent and chief business official?  If Yes, date of budget revision board adoption:  One Year Agreement  Total cost of salary settlement included in the interim and multiyear year  Yes  Yes  One Year Agreement  Total cost of salary settlement included in the interim and multiyear projections (MYPe)?  Iden	S8B. Cos	st Analysis of District's Labor Agr	eements - Classified (Non-ma	anagement) Emp	oloyees			
Status of Classified Labor Agreements as of the Previous Reporting Period Were ail classified labor negotiations settled as of budget adoption?  If No, continue with section 586.  If No, comitive with section 586.  If No, comitive with section 586.  If No, continue with section 586.  If No, continue with section 586.  If No, continue with section 586.  Prior Year (20 Interim)  Current Year  (2019-20)  1st Subsequent Year  2 (2019-20)  1st Per Government Control (2019-20)  If Yes, and the corresponding public disclosure documents have been fled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure board meeting:  Oct 11, 2018  2. Per Covernment Code Section 3547.5(a), date of public disclosure board meeting:  Oct 11, 2018  2. Per Covernment Code Section 3547.5(a), was the collective bargaining agreement certified by the district superintendent and chief business official?  If Yes, date of budget revision board adoption:  One Year Agreement  Total cost of salary settlement included in the interim and multiyear year  Yes  Yes  One Year Agreement  Total cost of salary settlement included in the interim and multiyear projections (MYPe)?  Iden								
Were all classified labor negotiations settled as of budget adoption? If Yes, complete number of FTEs, then skip to section SBC. If No, continue with section SBB.  Prior Year (2nd Interim) (2017-18) (2018-19) (2018-19) (2018-20)  Number of classified (non-management) FTE positions  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 2-5. If No, complete questions 6 and 7. If No, complete questions 6 and 7.  1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7.  No  No  No  No  No  No  No  No  No  N	DATA EN1	TRY: Click the appropriate Yes or No bu	tton for "Status of Classified Labor	Agreements as of	the Previous F	Reporting Period	d." There are no extraction	ons in this section.
Prior Year (2nd Infertim) Current Year 1st Subsequent Year (2017-18) (2018-20) (2018-2		lassified labor negotiations settled as of lf Yes, comp	budget adoption? plete number of FTEs, then skip to	section SBC.	Yes			
Number of classified (nor-management)  12.0.9  125.0  125.0  125.0  125.0  125.0  125.0  126.0  127.1  128. Have any salary and benefit negotiations been settled since budget adoption:  If Yes, and the corresponding public disclosure documents have been filled with the COE, complete questions 2 and 3, If Yes, complete questions 2 and 3, If Yes, complete questions 2 and 3, If Yes, complete questions 2 and 7.  1b. Are any salary and benefit negotiations still unsettled?  If Yes, complete questions 6 and 7.  No  Negotiations Settled Since Budget Adoption  2a. 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:  Sep 17, 2018  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:  Jul 01, 2019  Indicating the surface of salary settlement included in the interim and multiyear projections (MYPe)?  One Year Agreement  Total cost of salary settlement mount of salary schedule from prior year (may enter text, such as "Reopener")  Vesa Vesa  V	Classified	i (Non-management) Salary and Bene		Current Y	'ear	1st Si	ubsequent Year	2nd Subsequent Year
12.0   125.0			T THE PROPERTY OF THE PARTY OF				•	(2020-21)
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.  No  Negotiations Settled Since Budget Adoption  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  Oct 11, 2018  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:  Sep 17, 2018  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:  If Yes, date of superintendent included in the interim and multiyear projections (MYPa)?  One Year Agreement  Total cost of salary settlement included in the interim and multiyear year was alway settlement  We change in salary schedule from prior year (may eriter text, such as "Reopener")  Multiyear Agreement  Total cost of salary settlement  % change in salary schedule from prior year (may eriter text, such as "Reopener")  John Vear Agreement  Total cost of salary settlement  General Fund  Negotiations Not Settled			120.9		125.0		125.0	125.
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:  Jul 01, 2019  End Date:  Jun 30, 2021  5. Salary settlement:  Current Year  (2018-19)  (2019-20)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary schedule from prior year or Multiyear Agreement  Total cost of salary schedule from prior year (may enter text, such as "Reopenert")  (30,0%  Multiyear Agreement  Total cost of salary schedule from prior year (may enter text, such as "Reopenert")  (30,0%  Identify the source of funding that will be used to support multiyear salary commitments:  General Fund	1a. Ha	If Yes, and t If Yes, and t	the corresponding public disclosure the corresponding public disclosure	e documents have	been filed with	the COE, comp with the COE, c	plete questions 2 and 3. complete questions 2-5.	
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:  Jul 01, 2019  End Date:  Jun 30, 2021  5. Salary settlement:  Current Year (2018-19)  (2019-20)  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 "Reopeneri")  3.0%  0.0%  Identify the source of funding that will be used to support multiyear salary commitments:  General Fund	1b. Ar				No			
certified by the district superintendent and chief business official?  If Yes, date of Superintendent and CBO certification:  Sep 17, 2018  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:  Salary settlement:  Current Year (2018-19)  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary schedule from prior year or Multiyear Agreement  Total cost of 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:  General Fund			date of public disclosure board me	eeting:	Oct 11, 20	018		
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: Jul 01, 2019 End Date: Jul 30, 2021  5. Salary settlement: Current Year 1st Subsequent Year 2 (2018-19) (2019-20)  Is the cost of salary settlement included in the interim and multiyear projections (MYPa)?  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:  General Fund		ertified by the district superintendent and	chief business official?	_		018		
5. Salary settlement:  Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement  % change in salary schedule from prior year or  Multiyear Agreement  Total cost of salary settlement  % change in salary schedule from prior year (may enter text, such as "Reopener")  Identify the source of funding that will be used to support multiyear salary commitments:  General Fund		meet the costs of the collective bargain	ing agreement?	. E	n/a			
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:  General Fund  Negotiations Not Settled	4. Pe	eriod covered by the agreement:	Begin Date: Jul	01, 2019	Е	nd Date:	Jun 30, 2021	]
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:  General Fund  Negotiations Not Settled	5 <sub>+1</sub> Se	alary settlement:					•	2nd Subsequent Year (2020-21)
Total cost of salary settlement % change in salary schedule from prior year or Multiyear Agreement Total cost of salary settlement  172,744 180,708 % change in salary schedule from prior year (may enter text, such as "Reopener") 3.0% 0.0% Identify the source of funding that will be used to support multiyear salary commitments:  General Fund  Negotiations Not Settled		-	n the interim and multiyear	Yes			Yes	Yes
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:  General Fund  Negotiations Not Settled		Total cost o	- I					
Total cost of salary settlement  172,744  180,708  % 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:  General Fund  Negotiations Not Settled		% change ir	n salary schedule from prior year or					
% change in salary schedule from prior year (may enter text, such as "Reopener")  3.0%  Udentify the source of funding that will be used to support multiyear salary commitments:  General Fund  Negotiations Not Settled			, ,	<del></del>	470 744		100 700	189,32
(may enter text, such as "Reopener")  Identify the source of funding that will be used to support multiyear salary commitments:  General Fund  Negotiations Not Settled		Total cost o	r salary settlement		1/2,/44		100,706	109,32
General Fund Negotiations Not Settled				3.0%	i		0.0%	0.0%
Negotiations Not Settled		Identify the	source of funding that will be used	to support multiye	ar salary comm	nitments:		
		General Fur	nd					
	Negotiatio	ns Not Settled						
		A STATE OF THE PARTY OF THE PAR	and statutory benefits					
Current Year 1st Subsequent Year 2 (2018-19) (2019-20)						1st S	MUNICIPAL CONTROL OF CO.	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	7. Ar	mount included for any tentative salary s	schedule increases	1.77.0			W. San	

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

15 73908 0000000 Form 01CSI

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			
Classified (Non-management) Prior Year Settlements Negotiated Since 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:			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
<ol> <li>Are step &amp; column adjustments included in the interim and MYPs?</li> <li>Cost of step &amp; column adjustments</li> <li>Percent change in step &amp; column over prior year</li> </ol>			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)
,			
1. Are savings from attrition included in the interim and MYPs?			
<ol><li>Are additional H&amp;W benefits for those laid-off or retired employees included in the interim and MYPs?</li></ol>			
Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption an	d the cost impact of each (i.e., hou	urs of employment, leave of absence, b	onuses, etc.):

S8C.	Cost Analysis of District's Labor Agre	eements - Management/Supe	rvisor/Confidential Employee	s	
DATA in this	ENTRY: Click the appropriate Yes or No but section.	tton for "Status of Management/Su	pervisor/Confidential Labor Agreen	nents as of the Previous Reporting Peri	od." There are no extractions
	of Management/Supervisor/Confidential all managerial/confidential labor negotiations if Yes or n/a, complete number of FTEs, the If No, continue with section S8C.	s settled as of budget adoption?	evious Reporting Period Yes		
Manag	gement/Supervisor/Confidential Salary an	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	i i	(2017-18)	(2018-19)	(2019-20)	(2020-21)
	er of management, supervisor, and ential FTE positions	38.0	40.0	40,0	40.0
1a,		peen settled since budget adoption plete question 2./ ete questions 3 and 4.	n?		
1b.	Are any salary and benefit negotiations sti	Il unsettled? plete questions 3 and 4.	No		
Negoti 2.	ations Settled Since Budget Adoption Salary settlement:		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear	Yes	Yes	Yes
	Total cost of	salary settlement			
		alary schedule from prior year ext, such as "Reopener")	3.0%	0.0%	0.0%
Negoti	ations Not Settled				
3.	Cost of a one percent increase in salary a	nd statutory benefits			
			Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4.	Amount included for any tentative salary s	chedule increases			
-	ement/Supervisor/Confidential 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 include	ed in the interim and MYPs?			
2.	Total cost of H&W benefits				
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost ov	er prior year			
_	ement/Supervisor/Confidential nd Column Adjustments	9	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. 3.	Cost of step & column adjustments Percent change in step and column over p	orior year			
-	ement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	W.	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	ver prior vegs			
3.	Percent change in cost of other benefits or	ver prior year			

Mcfarland Unified Kern County

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

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### S9. Status of Other Funds

Analyze the status of other funds that may have 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.	ntification of Other Funds with Negative Ending Fund Balances					
DATA	TRY: 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 alance at the end of the current fiscal year?					
	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 ach fund.					
2.	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.					

ADD	ITIONAL FISCAL INDI	CATORS	
The foll	lowing fiscal indicators are desigert the reviewing agency to the r	gned to provide additional data for reviewing agencies. A "Y leed for additional review.	es" answer to any single indicator does not necessarily suggest a cause for concern, but
DATA I	ENTRY: Click the appropriate Ye	es or No button for items A2 through A9; Item A1 is automa	ically completed based on data from Criterion 9.
A1.		that the district will end the current fiscal year with a eneral fund? (Data from Criterion 98-1, Cash Balance, No)	No
A2.	Is the system of personnel pos	ition control independent from the payroll system?	Yes
А3.	Is enrollment decreasing in bo	th the prior and current fiscal years?	No
A4.	Are new charter schools opera enrollment, either in the prior o	tting in district boundaries that impact the district's or current fiscal year?	No
A5.	or subsequent fiscal years of t	bargaining agreement where any of the current he agreement would result in salary increases that ojected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncaretired employees?	oped (100% employer paid) health benefits for current or	No
A7.	Is the district's financial system	n independent of the county office system?	No
A8.		orts that indicate fiscal distress pursuant to Education Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel ch official positions within the last	anges in the superintendent or chief business 12 months?	Yes
When	providing comments for addition	al fiscal indicators, please include the item number applica	ble to each comment.
	Comments: (optional)	The district has an Interim Superintendent, S. Aaron Resen	dez.

End of School District First Interim Criteria and Standards Review

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but encouraged)

15-73908-0000000

# First Interim 2018-19 Projected Totals Technical Review Checks

### Mcfarland Unified

Kern County

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

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

  O = Informational (If data are not correct, correct the data; if data are correct an explanation is optional,

# IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

Α	$\overline{}$	$\sim$	$\cap$	TI	INT	T
$\boldsymbol{a}$		$\sim$	v	·	. 7.4	_

FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7311-0-0000-0000-8590 Explanation: The district received Development Block Grant. The CDE project the revenue and expenses.	the Classified Emplo	23,876.00 Dyee Professional Lock grant was used to
01-7311-0-0000-2700-5200 01-7311-0-0000-7210-7310 01-7311-0-0000-8100-5200 01-7510-0-0000-0000-8590 Explanation:The district received CDE resource for this block grant	7311 7311 1 7510 4 the Low-Performance	1,187.00 1,501.00 1,188.00 2,485.00 Student Block Grant. The the revenue and expenses.
01-7510-0-0000-7210-7310 01-7510-0-1110-1000-4300 01-7311-0-0000-0000-979Z Explanation:The district received Development Block Grant. The CDE project the revenue and expenses.	7510 3 7311 the Classified Emplo	2,671.00 39,814.00 0.00 Dyee Professional Lock grant was used to
01-7311-0-0000-0000-9740 01-7510-0-0000-0000-979Z Explanation:The district received CDE resource for this block grant	7311 7510 the Low-Performance was used to project	0.00 0.00 Student Block Grant. The the revenue and expenses.
01-7510-0-0000-0000-9740	7510	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

AC	CO	UN	Т
----	----	----	---

FD - RS - PY -	GO - FN - OB	FUND	RESOURCE	VALUE
----------------	--------------	------	----------	-------

01-7311-0-0000-0000-8590 01-7311-0-0000-0000-9740 01-7311-0-0000-2700-5200 01-7311-0-0000-7210-7310 01-7311-0-0000-8100-5200 Explanation: The district received Development Block Grant. The CDE expenses.	01 731 01 731 01 731 01 731 01 731 01 731 the Classified E resource was use	0.00 1 0.00 1 11,187.00 1 1,501.00 1 11,188.00 mployee Professional	nd
01-7510-0-0000-0000-8590 01-7510-0-0000-0000-9740 01-7510-0-0000-0000-979Z 01-7510-0-0000-7210-7310 01-7510-0-1110-1000-4300 Explanation: The district received CDE resource was used to project	01 751 01 751 01 751 01 751 01 751 the Low-Performi	0 0.00 0 0.00 0 2,671.00 0 39,814.00 ng Student Block Grant. Th	he

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7311-0-0000-0000-8590 Explanation: The district received Development Block Grant. The CE expenses.	7311 ed the Classif DE resource wa	8590 ied Employee Pro s used to proje	23,876.00 ofessional ct the revenue and
01-7510-0-0000-0000-8590 Explanation: The district received CDE resource was used to project	7510 ed the Low-Per the revenue	8590 forming Student and expenses.	42,485.00 Block Grant. The

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

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

EXCEPTION

Explanation: The District does not use Form CASH. The Cashflow is prepared using an Excel worksheet provided by Kern County Superintendent of Schools,

SACS2018ALL Financial Reporting Software - 2018.2.0 12/7/2018 4:15:06 PM

15-73908-0000000

# First Interim 2018-19 Actuals to Date Technical Review Checks

### Mcfarland Unified

Kern County

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

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

Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# IMPORT CHECKS

# GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

SACS2018ALL Financial Reporting Software - 2018.2.0 12/7/2018 4:22:23 PM

15-73908-0000000

# First Interim 2018-19 Board Approved Operating Budget Technical Review Checks

Mcfarland Unified

Kern County

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

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

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# IMPORT CHECKS

# GENERAL LEDGER CHECKS

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

EXCEPTION

FUND	RESOURCE	NEG. EFB
40	0000	-11,373.85
Evolanation	A:A current liability was processed after	the budget was prepared
creating a	negative balance in this fund. This was	corrected at 1st Interim.

Total of negative resource balances for Fund 40

-11,373.85

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

FUND	RESOURCE	OBJECT	VALUE		
40	0000	9790	-11,373.85		
Explanation: A current liability was processed after the budget was prepared					
creating	a negative in	n this fund.	This was corrected at 1st Interim.		

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

SACS2018ALL Financial Reporting Software - 2018.2.0 12/7/2018 4:22:59 PM

15-73908-0000000

First Interim 2018-19 Original Budget Technical Review Checks

Mcfarland Unified

Kern County

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

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

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# IMPORT CHECKS

# GENERAL LEDGER CHECKS

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

EXCEPTION

FUND	RESOURCE	NEG. EFB
	0000	-11,373.85
40	0000	the hudget was prepared
Explanation	:A current liability was processed after	the badget was propage
creating a	negarive balance in this fund. This was	corrected at 1st Interim.

Total of negative resource balances for Fund 40

-11,373.85

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

FUND	RESOURCE	OBJECT	VALUE
4.0	0000	9790	-11,373.85
Explanati	on:A current	liability wa	s processed after the budget was prepared
creating	a negarive ba	alance in thi	s fund. This was corrected at 1st Interim.

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS