

*#1*  
*Handout Item #2.2*  
*06-12-18 YOCBE Sp Mtg*

| Description   | Resource Codes | Object Codes            | 2017-18<br>Estimated Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 217,500.00                   | 217,500.00        | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 9,000.00                     | 9,000.00          | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 100.00                       | 100.00            | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 226,600.00                   | 226,600.00        | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 139,757.00                   | 140,722.00        | 0.7%                  |
| 3) Employee Benefits  |                | 3000-3999               | 58,703.00                    | 78,021.00         | 32.9%                 |
| 4) Books and Supplies   |                | 4000-4999               | 179,121.00                   | 125,570.00        | -29.9%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 56,466.00                    | 2,847.00          | -95.0%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 20,391.00                    | 16,790.00         | -17.7%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 454,438.00                   | 363,950.00        | -19.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (227,838.00)                 | (137,350.00)      | -39.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 201,614.00                   | 139,493.00        | -30.8%                |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 201,614.00                   | 139,493.00        | -30.8%                |

| Description  | Resource Codes | Object Codes | 2017-18<br>Estimated Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (26,224.00)                  | 2,143.00          | -108.2%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                |              |                              |                   |                       |
|  |                | 9791         | 31,382.74                    | 5,158.74          | -83.6%                |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              |                   |                       |
|  |                |              | 31,382.74                    | 5,158.74          | -83.6%                |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              |                   |                       |
|  |                |              | 31,382.74                    | 5,158.74          | -83.6%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 5,158.74                     | 7,301.74          | 41.5%                 |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                |              |                              |                   |                       |
|  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                |              |                              |                   |                       |
|  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2017-18<br>Estimated Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 31,223.90                    |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 31,223.90                    |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 31,223.90                    |                   |                       |

| Description  | Resource Codes | Object Codes | 2017-18<br>Estimated Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 217,500.00                   | 217,500.00        | 0.0%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>217,500.00</b>            | <b>217,500.00</b> | <b>0.0%</b>           |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 9,000.00                     | 9,000.00          | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>9,000.00</b>              | <b>9,000.00</b>   | <b>0.0%</b>           |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 100.00                       | 100.00            | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>100.00</b>                | <b>100.00</b>     | <b>0.0%</b>           |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>226,600.00</b>            | <b>226,600.00</b> | <b>0.0%</b>           |

| Description  | Resource Codes | Object Codes | 2017-18<br>Estimated Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 139,757.00                   | 140,722.00        | 0.7%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>139,757.00</b>            | <b>140,722.00</b> | <b>0.7%</b>           |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 21,739.00                    | 24,668.00         | 13.5%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 10,721.00                    | 10,766.00         | 0.4%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 22,654.00                    | 39,039.00         | 72.3%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 71.00                        | 70.00             | -1.4%                 |
| Workers' Compensation                                  |                | 3601-3602    | 3,518.00                     | 3,478.00          | -1.1%                 |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>58,703.00</b>             | <b>78,021.00</b>  | <b>32.9%</b>          |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 56,317.00                    | 42,112.00         | -25.2%                |
| Noncapitalized Equipment                               |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| Food   |                | 4700         | 122,804.00                   | 83,458.00         | -32.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>179,121.00</b>            | <b>125,570.00</b> | <b>-29.9%</b>         |

| Description   | Resource Codes | Object Codes | 2017-18<br>Estimated Actuals | 2018-19<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 1,500.00                     | 1,500.00          | 0.0%                  |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 4,572.00                     | 1,200.00          | -73.8%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 987.00                       | 147.00            | -85.1%                |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 49,407.00                    | 0.00              | -100.0%               |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>56,466.00</b>             | <b>2,847.00</b>   | <b>-95.0%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 20,391.00                    | 16,790.00         | -17.7%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>20,391.00</b>             | <b>16,790.00</b>  | <b>-17.7%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>454,438.00</b>            | <b>363,950.00</b> | <b>-19.9%</b>         |

| Description  | Resource Codes | Object Codes | 2017-18<br>Estimated Actuals | 2018-19<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                              |                   |                       |
| From: General Fund   |                | 8916         | 84,493.00                    | 62,993.00         | -25.4%                |
| Other Authorized Interfund Transfers In                            |                | 8919         | 117,121.00                   | 76,500.00         | -34.7%                |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | <b>201,614.00</b>            | <b>139,493.00</b> | <b>-30.8%</b>         |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Capital Leases                                       |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>USES</b>  |                |              |                              |                   |                       |
| All Other Financing Uses   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | <b>201,614.00</b>            | <b>139,493.00</b> | <b>-30.8%</b>         |