



2017-2018 FIRST INTERIM REPORT



FISCAL SERVICES

5115 DUDLEY BLVD.

MCCLELLAN, CA 95652

SACRAMENTO COUNTY

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TO INSPIRE EACH STUDENT TO EXTRAORDINARY ACHIEVEMENT EVERY DAY

Regular Board Meeting
December 12, 2017 6:30 PM
Twin Rivers Unified School District
5115 Dudley Boulevard, Bay A
McClellan, CA 95652

Agenda Item: **N.1. PRESENT and APPROVE Twin Rivers Unified School District 2017/2018 First Interim Report and Positive Certification**

Rationale: School district governing boards are required to certify twice a year regarding their ability to meet their financial obligations for the remainder of the year and for the subsequent two fiscal years. There are three different certifications of financial condition: positive, qualified or negative certification. A positive certification indicates that based upon current projections, the District will be able to meet its financial obligations for the current fiscal year or two subsequent fiscal years. The certification, along with accompanying documents are referred to as the Interim Reports.

1. District Certification
2. Executive Summary and Internal Budget Documents for all Funds
3. Statement of Revenues, Expenditures and Changes in Fund Balance for all Funds
4. Cash Flow Projection
5. Average Daily Attendance Detail
6. Multiyear Projection Assumptions - General Fund
7. General Fund Multiyear Projections - 2018/2019 and 2019/2020
8. Other Funds Multiyear Projections - 2018/2019 and 2019/2020
9. Criteria and Standards Review

Recommended Motion: It is recommended that the Board of Trustees move to approve the 2017/2018 First Interim Report and positive certification, as presented.

Quick Summary / Abstract: The Twin Rivers Unified School District 2017/2018 First Interim Report and Positive Certification will be presented to the Board of Trustee for review and approval. The Superintendent recommends approval. Contact person: Kate Ingersoll, telephone number (916) 566-1600 ext. 50124 or Bill McGuire ext. 50138

Attachments:
2017-18 TRUSD First Interim PowerPoint
2017/2018 First Interim Report

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

Signed: _____

District Superintendent or Designee

Date: _____

12/4/2017

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 12, 2017

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kate Ingersoll

Telephone: 916-566-1702

Title: Exec. Director Fiscal Services

E-mail: kate.ingersoll@twinriversusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	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)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

**2017/2018
FIRST INTERIM
EXECUTIVE SUMMARY**

The District is required to file a First Interim financial report reflecting an updated budget and actual data through October 31. We have taken the actuals a step further and have reported the financial picture of the District through November 27, 2017. The budget revision is designed to adjust for changes that have occurred or become final since the last budget revision (the Adopted Budget). The First Interim budget revision is then used as a starting point to project the subsequent two year budgets. The First Interim budget also includes the actual beginning fund balances now that the prior year books are closed.

According to the guidelines and checklists mandated by the State, the District is certifying a “Positive” certification of its financial condition. A positive certification indicates that based upon current projections, the District will meet its financial obligations for the current and two subsequent fiscal years.

The General Fund expenditures are greater than the revenues by \$34 million (deficit spending). However, if the one-time carryover expenditures of \$32 million were removed, deficit spending for the year is \$2 million. When the one-time revenue items (\$5.7 million) used to support the deficit spending are eliminated, the on-going deficit spending is \$7.8 million.

The \$7.8 million on-going deficit spending is supported in the current year with one-time revenue of \$2.3 million Mandated Cost, \$2.7 million of prior Mandated Cost and \$700 thousand Mandated Block Grant (MBG). This is only a one year solution. In the 2018/2019 projection year the use of Gap funding at 100% and COLA of 2.15% for the LCFF revenue, increased ADA, changes to the HR Staffing Handbook and changes within instructional programs, the 2018/2019 multiyear projection on-going deficit spending is down to \$638,307.

In 2019/2020 deficit spending is projected at \$2 million. The increase in deficit spending is due to the automatic step/column increases and the STRS & PERS increases being more than the 2.3% LCFF revenue increase. The ending fund balance falls short by \$600 thousand of the required 3% State reserve for economic uncertainties. See multiyear projections for additional detail.

The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control, reduces state bureaucracy, and ensures that students needs drive the allocation of resources. The new funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education’s adopted template. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts “to increase and improve” services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With our high percentage of targeted students, the regulations provide authority for school districts to spend funds “school-wide” when significant populations of those students attend a school. Annual updates must review a school district’s progress towards meeting the goals set forth in its LCAP, assess the effectiveness of the specific actions taken toward achieving these goals, and describe any changes the district will make as a result of this review and assessment.

GENERAL FUND – BUDGET ASSUMPTIONS

BEGINNING FUND BALANCE

The beginning fund balance is \$48,087,798; \$38,772,519 unrestricted (of which \$22.6 million is carryover for specific programs) and \$9,315,279 restricted for categorical programs.

REVENUE ASSUMPTIONS

The LCFF calculation consists of base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students. And the add-ons for transportation and targeted instructional block grant are equal to the district's 2012/2013 award amount.

LCFF Sources (major assumptions):

- Average Daily Attendance (ADA) is 22,861 (2017/2018 estimated P2 ADA + 113 for SCOE classes). This is an increase of 165 ADA compared to Adopted Budget estimates and an 88 ADA increase compared to prior year's actual P2 ADA.
- District Charter ADA is estimated at 2,065 (based on 95% of 2017/2018 CBEDS enrollment). This is an increase of 14 ADA compared to Adopted Budget estimates and a 17 ADA increase compared to prior year's actual P2 ADA.
- Estimated Unduplicated pupil count:
 - Twin Rivers – 87.047%
 - Creative Connections Arts Academy – 67.33%
 - Smythe Academy of Arts & Science – 91.02%
 - Westside Preparatory – 74.84%
- Add-ons for transportation and TIIBG = \$9,932,217
- Cost of Living Adjustment (COLA) = 1.56% (same as Adopted)
- Estimated Gap funding = 43.19% (decrease of 0.78% compared to Adopted)
- Property taxes are estimated at 2016/2017 Annual levels.
- Education Protection Account (EPA) is estimated at \$34.6 million (not additional funding; the LCFF revenue is reduced by this amount). The EPA funds will be used on salaries and benefits for instruction.

The combined LCFF sources is a net increase of \$1,907,841 and made up of the following changes:

- Twin Rivers - the overall change to LCFF from Adopted is an increase of \$1.5 million; due to increased ADA. Base funding decreases \$538 thousand and supplemental/concentration funding increases \$2.1 million. The supplemental/concentration increase was put towards the TK-3 CSR calculation.
- Creative Connections Arts Academy - the overall change to LCFF from Adopted is an increase of \$207,650; due to an increase of 12 ADA. The supplemental/concentration increase was put towards the TK-3 CSR calculation.
- Smythe Academy of Arts & Science - the overall change to LCFF from Adopted is a decrease of \$42,402; due to a decrease in ADA of 19.
- Westside Preparatory - the overall change to LCFF from Adopted is an increase of \$233,572; due to an increase of 21 ADA. The supplemental/concentration increase was put towards the TK-3 CSR calculation.

Federal program revenues increase by \$10,094,491 due to one-time carryover funds of \$6.9 million and changes to current year awards of \$3.2 million. The larger carryovers include: Title I, Part A of \$4.6 million, Title II, Teacher Quality of \$1.9 million and Title III, Language Instruction for Limited English Proficient and Immigrant students of \$773 thousand. The Title I, Part A current year award increased \$3.2 million.

Other State program revenues increase by \$14,045,668 due to one-time carryover funds of \$623 thousand, increase in current year awards of \$5.8 million and \$7.6 million increase for the State's contribution to Cal STRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line. The largest change to current year awards is an increase of \$3.6 million (\$147 per ADA) for one-time Mandated Cost funds (being used to help reduce the current year deficit spending) and \$1.6 million for the Career Tech Ed Incentive grant. The significant carryover funds is the ASES (after school education & safety) funding for \$339 thousand.

Other Local revenues increase by \$4,450,604 due to an increase to current year awards and funding. The significant increases include \$327 thousand for CA Career Pathways Trust, \$343 thousand for administrative and

facility fees from independent charter schools \$1 million for insurance reimbursement and \$2.1 million for the Cornell Grant Geo Garden.

Under Other Financing Sources, Contributions from unrestricted to restricted programs increase by \$2.2 million to support the increased needs of the Special Education program due to the increase in students and increased salaries for two year (2016/2017 and 2017/2018) negotiations settlement.

Interfund Transfers In increase \$2.7 million for prior year mandated cost funds being used to help minimize the current year's deficit spending.

EXPENDITURE ASSUMPTIONS

Certificated Salaries and Benefits have been adjusted to reflect current position control. Certificated salaries reflect an increase of \$15,092,002 and include the following major changes:

- Increase of \$11 million to unrestricted salaries:
 - \$4.3 million is on-going position control for recent two year (2016/2017 and 2017/2018) negotiations settlement
 - \$2.5 million one-time (using one-time mandated cost funding) 1% 2016/2017 and 1% 2017/2018
 - \$3.5 million one-time retro for 2016/2017
 - \$185 thousand for stipends and classroom overages (from negotiations)
 - Director of Early Childhood Education .50 FTE
- Increase of \$4.1 million to restricted salaries:
 - \$1.3 million is on-going position control for recent two year (2016/2017 and 2017/2018) negotiations settlement
 - \$1 million – Title I carryover funds
 - \$490 thousand – Title II carryover funds
 - \$1.1 million – Educator Effectiveness carryover funds

Classified Salaries and Benefits have been adjusted to reflect current position control. Classified salaries reflect an increase of \$1,318,020 and include the following major changes:

- Increase of \$855 thousand to unrestricted salaries:
 - \$735 thousand is on-going position control for 2017/2018 CSEA and Police negotiations settlement and two year (2016/2017 and 2017/2018) management and confidential increases
 - \$350 thousand decrease for the closure of 9 FTE open bus driver positions (routes not needed)
 - \$110 thousand one-time retro for 2016/2017 management and confidential
 - \$140 thousand one-time (using one-time mandated cost funding) 1% 2016/2017 and 1% 2017/2018 for management and confidential
 - \$220 thousand for extra duty and overtime for transportation department
- Increase of \$463 thousand to restricted salaries:
 - \$278 thousand is on-going position control for 2017/2018 CSEA negotiations settlement and two year (2016/2017 and 2017/2018) management
 - \$148 thousand – Title I carryover funds

Employee Benefits increase \$11,266,540 for corresponding salary increases and a \$7.6 million increase for the State's contribution to Cal STRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line.

Books and Supplies increase \$19,055,339. Of that amount, \$11.3 million is in restricted programs which are covered by carryover balances and/or new revenue. The remaining unrestricted increase of \$7.7 million is mostly comprised of carryover balances which total \$7.2 million, \$290 thousand increase to Site Base Allocation, and \$120 thousand increase to the charter Supplemental and Concentration funds.

Services and Other Operating Expenditures increase \$7,581,820. Of the increase, \$6.5 million is in restricted programs which are covered by carryover balances and/or new revenue. The remaining unrestricted increase of \$1.1 million is made up of \$1 million carryover funds, \$290 thousand decrease for insurance premiums, \$140 thousand increase for utilities and one-time increases for the warehouse, superintendent and communication department budgets' totaling \$183 thousand.

Capital Outlay increase is \$6,747,243. Of that amount, \$2.8 million is in restricted programs which are covered by carryover balances and/or new revenue. The remaining unrestricted increase of \$3.9 million is made up of \$1.3 million carryover funds, \$1.3 million for VOIP system (from one-time mandated cost funds), \$1 million insurance reimbursement, \$51 thousand increase to the charter supplemental/concentration funds and \$215 thousand one-time increase for warehouse delivery vehicles.

Other Outgo increases \$331,370; all within the unrestricted programs to cover the cost of the increased 23 ADA for the SCOE programs. Additionally, the indirect cost from the restricted programs to the unrestricted funds increases \$813 thousand. However, due to the nature of indirect cost, all of the cost must be budgeted even though it will not all be transferred to unrestricted funds.

Interfund Transfers Out remain unchanged from the Adopted budget.

Additionally, many transfers between object codes are budgeted but they have a zero effect to the ending fund balance.

ENDING FUND BALANCE

Each district faces its own particular set of financial risk factors based on current reserve levels, enrollment trends, bargaining agreements, degree of revenue volatility and various other local and statewide factors. In such a dynamic and uncertain operating environment there are a few key aspects to maintaining fiscal solvency and protecting the integrity of educational programs:

- Maintaining adequate reserves to allow for unanticipated circumstances
 - The Government Finance Officers Associations recommends 17% of the general fund operating expenditures.
 - Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserve by comparing to the statewide averages, around 15% for California unified school districts in recent years.
- Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth.

Twin River's Board policy is "to protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least one month of general fund payroll expenditures, or 6 percent of general fund expenditures and other financing uses".

The ending fund balance of \$14,104,603 (3.8% of expenditures) is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at \$878,672
- Restricted – \$223
- Assigned – \$0
- Unassigned –
 - \$13,225,708 Reserve for Economic Uncertainty
 - \$0 Unappropriated

OTHER FUNDS – BUDGET ASSUMPTIONS

ADULT EDUCATION FUND

Federal revenues increase by \$419,925 to reflect revised and recently received grant award letters from Sacramento Employment and Training Agency (SETA) for the Refugee grants and Title II - Work Force Innovation and Opportunity Act.

State revenues increase \$141,835; \$57,325 for the State's contribution to CalSTRS on-behalf of district employees and \$84,210 to reflect the one-time distribution of funds from the Consortium. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line.

Other Local revenues reflect an increase of \$7,060 primarily to reflect interest income.

Salaries and Benefits reflect current position control which includes:

- Two year (2016/2017 and 2017/2018) negotiation settlement for TRUE, management and confidential
- 2017/2018 negotiation settlement for CSEA
- State's contribution to CalSTRS on-behalf of district employees

Books and Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the instructional programs as well as instructional technology fees, rent for the facilities and indirect costs for the Adult Education programs.

The ending fund balance consists of \$592,348 Restricted and Assigned to the Adult Education program.

CHILD DEVELOPMENT FUND

Federal revenues increase by \$641,461 to reflect recently received revised grant letters and Head Start carryover funds.

State revenues increase by \$856,161 primarily to reflect Race to the Top/ Quality Rating and Improvement Systems (RTT/QRIS) grant carryover funds and \$125,707 for the State's contribution to Cal STRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line.

Other Local revenues reflect an increase of \$13,996 for fees charged to parents/guardians of children in preschool programs.

Salaries and Benefits have been adjusted to reflect current position control which includes:

- Two year (2016/2017 and 2017/2018) negotiation settlement for TRUE, management and confidential
- 2017/2018 negotiation settlement for CSEA
- State's contribution to CalSTRS on-behalf of district employees

Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the program and have been increased to reflect the grant award carryover funds.

The ending fund balance is \$481,096 and can only be used with State approval.

CAFETERIA FUND

Revenue projections increase by an additional \$558,906 from the Adopted Budget. Revised Federal and State NSLP meal reimbursement rates were announced with an increase of \$0.05 for breakfast and \$0.07 for lunch.

From these rate increases, the projected revenue is expected to increase by \$424,500. The CACFP revised reimbursement increase is expected to generate additional revenues of \$43,500. Additionally, a one-time

increase for the prior year deferred revenue of \$90,000 for the Equipment Grant is budgeted.

Salaries and Benefits have been adjusted to reflect current position control which includes a 2% salary schedule increase for 2017/2018. Open positions, substitutes, and extra hours were evaluated and reduced \$138,000 for efficiency changes in the kitchens. Benefits increase due to changes in employee medical plans during open enrollment.

Estimated costs for food and supplies increase \$124,900 to support the increased cost of maintaining the district's student feeding programs, and the additional cost allotments for fruit, produce, and other food related products. Services and other operating expenditures decrease by \$21,299 to better reflect increased charges for postal usage of \$23,000, increased travel costs of \$7,666, reductions in licensing software of \$8,540, and a reduction in laundry services of \$43,425. Capital Outlay is increased by \$102,104 for the Equipment grant. The indirect cost rate is calculated using the approved CDE rate of 5.25%.

The ending fund balance of \$2,446,147 is Nonspendable inventory and Restricted for the use of nutritional service programs.

DEFERRED MAINTENANCE FUND

All revenues remain the same as the Adopted budget.

Capital Outlay is increased \$2.6 million (utilizing carryover funds) to reflect current and future project plans.

All funds are budgeted to be spent and thus there is no ending fund balance.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

All revenues and expenditures remain the same as the Adopted budget.

The ending fund balance of \$1,483,853 is Assigned for future postemployment benefits.

BUILDING FUND

All revenues remain the same as the Adopted budget.

The budget was shifted from Capital Outlay to Services to cover the cost for current projects.

The District has reserves in the Building Fund to cover the debt interest payments through 2021/2022. Thereafter, debt interest payments of \$1.5 million will start in 2022/2023 from the General Fund; \$5.3 million in 2036/2037 and \$10.5 million each of the last 4 years of the COP debt.

The ending fund balance of \$6,519,241 is mostly restricted towards 2007 COP debt liability. \$42,156 is Assigned to future projects.

CAPITAL FACILITIES - DEVELOPER FEE FUND

All revenues remain the same as the Adopted budget.

Supplies and Capital Outlay increase (with the use of carryover funds) to reflect current and future project plans. All funds are budgeted to reflect current and future project plans.

Since all funds are budgeted to be spent there is no ending fund balance.

COUNTY SCHOOL FACILITIES FUND

All revenues remain the same as the Adopted budget.

Services and Capital Outlay decrease due to less carryover funds than was estimated; instead the projects were finished in the prior year. All funds are budgeted to reflect current and future project plans.

Since all funds are budgeted to be spent there is no ending fund balance.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Other Local revenues reflect an increase of \$44,146. The increase is made up on interest income for \$29,700 and 14,446 for the MOU reimbursement with SCOE for a portable at Rio Linda HS.

Services and Capital Outlay are adjusted (with the use of carryover funds and MOU reimbursement) to reflect current and future project plans.

Other Outgo decreases for the QZAB principal debt payment that is not due for one more year.

Interfund Transfers Out increase to reflect the decrease of one-time Mandate Cost revenue.

The ending fund balance is \$13,662,008; \$10.4 million is Restricted for the repayment towards three Qualified Zone Academy Bonds (QZABs) and \$3.2 million is Assigned to capital facility projects.

Twin Rivers Unified School District
Fiscal Services

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

Adopted Budget
2017-2018

First Interim Budget
2017-2018

Revenues:	Unrestricted	Restricted	Total Fund
LCFF	\$ 261,337,385	\$ -	\$ 261,337,385
Federal	-	20,457,317	20,457,317
State	4,606,544	7,697,416	12,303,960
Local	2,980,144	9,777,239	12,757,383
Transfers from Other Funds	-	-	-
Contributions	(33,627,997)	33,627,997	-
Total Revenue:	\$ 235,296,076	\$ 71,559,969	\$ 306,856,045
Expenditures:			
Certificated Salaries	\$ 111,073,397	\$ 25,851,361	\$ 136,924,758
Classified Salaries	37,675,723	11,902,954	49,578,677
Employee Benefits	46,126,646	11,787,529	57,914,175
Books and Supplies	8,754,508	4,490,189	13,244,697
Operations and Services	26,933,874	13,719,260	40,653,134
Capital Outlay and Equipment	2,228,486	241,722	2,470,208
Other Outgo	1,626,128	1,730,503	3,356,631
Indirect Costs from Other Funds	(3,389,391)	1,894,861	(1,494,530)
Transfers to Other Funds	10,000,000	-	10,000,000
Total Expenditures:	\$ 241,029,371	\$ 71,618,379	\$ 312,647,750
Net Increase/(Decrease) in Fund Balance:	\$ (5,733,295)	\$ (58,410)	\$ (5,791,705)
Beginning Fund Balance:			
Restricted and Designated Carryovers	\$ 38,772,519	\$ 9,315,279	\$ 48,087,798
Ending Fund Balance Before Reserves:	\$ 33,039,224	\$ 9,256,869	\$ 42,296,093
Components of Ending Fund Balance:			
Nonspendable	\$ 678,276	\$ -	\$ 678,276
Restricted	-	9,256,869	9,256,869
Assigned	22,663,121	-	22,663,121
Unassigned - Economic Uncertainties	9,697,827	-	9,697,827
Unassigned (Available) Balance	\$ -	\$ -	\$ -

	Unrestricted	Restricted	Total Fund
\$	\$ 263,245,226	\$ -	\$ 263,245,226
	11,771	30,540,037	30,551,808
	8,257,076	18,092,552	26,349,628
	4,809,538	12,398,449	17,207,987
	2,700,000	-	2,700,000
	(35,870,806)	35,870,806	-
\$	\$ 243,152,805	\$ 96,901,844	\$ 340,054,649
\$	\$ 122,062,828	\$ 29,953,932	\$ 152,016,760
	38,530,361	12,366,336	50,896,697
	48,736,320	20,444,395	69,180,715
	16,513,562	15,786,474	32,300,036
	28,029,184	20,205,770	48,234,954
	6,193,966	3,023,485	9,217,451
	1,957,498	1,730,503	3,688,001
	(4,202,775)	2,706,005	(1,496,770)
	10,000,000	-	10,000,000
\$	\$ 267,820,944	\$ 106,216,900	\$ 374,037,844
\$	\$ (24,668,139)	\$ (9,315,056)	\$ (33,983,195)
\$	\$ 38,772,519	\$ 9,315,279	\$ 48,087,798
\$	\$ 14,104,380	\$ 223	\$ 14,104,603
\$	\$ 878,672	\$ -	\$ 878,672
	-	223	223
	-	-	-
	13,225,708	-	13,225,708
\$	\$ -	\$ -	\$ -

Twin Rivers Unified School District
Fiscal Services

OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
First Interim Budget
2017-2018

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE POST- EMPLOYMENT BENEFITS	DEFERRED MAINTENANCE
Revenues	\$ 3,426,196	\$ 9,147,871	\$ 19,118,906	\$ 11,000	\$ 11,954,880
Expenditures	\$ 4,088,101	\$ 9,147,357	\$ 18,750,441	\$ -	\$ 18,851,081
Net Inc/(Dec) in Fund Balance	\$ (661,905)	\$ 514	\$ 368,465	\$ 11,000	\$ (6,896,201)
Beginning Fund Balance	\$ 1,254,253	\$ 480,582	\$ 2,077,682	\$ 1,472,853	\$ 6,896,201
Ending Fund Balance	\$ 592,348	\$ 481,096	\$ 2,446,147	\$ 1,483,853	\$ -
Components of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ 230,700	\$ -	\$ -
Restricted	\$ 372,381	\$ 481,096	\$ 2,215,447	\$ -	\$ -
Assigned	\$ 219,967	\$ -	\$ -	\$ 1,483,853	\$ -
Unassigned - Economic Uncertainties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL
Revenues	\$ 435,579	\$ 1,075,500	\$ 12,135,870	\$ 391,843	\$ 57,697,645
Expenditures	\$ 1,635,963	\$ 6,360,656	\$ 25,346,999	\$ 3,699,794	\$ 87,880,392
Net Inc/(Dec) in Fund Balance	\$ (1,200,384)	\$ (5,285,156)	\$ (13,211,129)	\$ (3,307,951)	\$ (30,182,747)
Beginning Fund Balance	\$ 7,719,625	\$ 5,285,156	\$ 13,211,129	\$ 16,969,959	\$ 55,367,440
Ending Fund Balance	\$ 6,519,241	\$ -	\$ -	\$ 13,662,008	\$ 25,184,693
Components of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 230,700
Restricted	\$ 6,477,085	\$ -	\$ -	\$ 10,493,026	\$ 20,039,035
Assigned	\$ 42,156	\$ -	\$ -	\$ 3,168,982	\$ 4,914,958
Unassigned - Economic Uncertainties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

2017/2018 FIRST INTERIM BUDGET RESERVES

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(C) requires the governing board of a school district that proposes to revise a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties to provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2017/2018	2018/2019	2019/2020
Total General Fund Exp. & Other Uses (Fund 01)		\$ 374,037,844	\$ 342,119,884	\$ 349,038,249
Minimum Reserve requirement	3%	\$ 11,221,135	\$ 10,263,597	\$ 10,471,147
General Fund Ending Fund Balance (Fund 01)		\$ 14,104,603	\$ 12,875,665	\$ 10,794,970
Special Reserve Fund Ending Fund Balance (Fund 17)		\$ -	\$ -	\$ -
Total Ending Fund Balances		\$ 14,104,603	\$ 12,875,665	\$ 10,794,970
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 878,672	\$ 878,672	\$ 878,672
Restricted		\$ 223	\$ -	\$ -
Committed		\$ -	\$ -	\$ -
Assigned		\$ -	\$ -	\$ -
Reserve for economic uncertainties		\$ 13,225,708	\$ 11,996,993	\$ 9,916,298
Unassigned/Unappropriated		\$ -	\$ -	\$ -
Subtotal Assigned & Unassigned/Unappropriated		\$ 13,225,708	\$ 11,996,993	\$ 9,916,298
Total Components of ending balance		\$ 14,104,603	\$ 12,875,665	\$ 10,794,970
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement		\$ 2,004,573	\$ 1,733,396	\$ (554,849)

Statement of Reasons				
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:				
Fund	Descriptions	2017/2018 Amount	2018/2019 Amount	2019/2020 Amount
01	Board Policy - Fund Balance reserve of one month of general fund payroll expenditures (\$15 million), or 6% of general fund expenditures	\$ 2,004,573	\$ 1,733,396	\$ -
Total of Substantiated Needs		\$ 2,004,573	\$ 1,733,396	\$ -
Remaining Unsubstantiated Balance		\$ -	\$ -	\$ -

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	261,337,385.00	261,337,385.00	61,778,630.09	263,245,226.00	1,907,841.00	0.7%
2) Federal Revenue		8100-8299	20,457,317.00	20,457,317.00	2,813,969.18	30,551,808.00	10,094,491.00	49.3%
3) Other State Revenue		8300-8599	12,303,960.00	12,303,960.00	4,719,909.46	26,349,628.00	14,045,668.00	114.2%
4) Other Local Revenue		8600-8799	12,757,383.00	12,757,383.00	3,145,456.38	17,207,987.00	4,450,604.00	34.9%
5) TOTAL, REVENUES			306,856,045.00	306,856,045.00	72,457,965.11	337,354,649.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	136,924,758.00	136,924,758.00	44,876,027.04	152,016,760.00	(15,092,002.00)	-11.0%
2) Classified Salaries		2000-2999	49,578,677.00	49,578,677.00	15,779,263.69	50,896,697.00	(1,318,020.00)	-2.7%
3) Employee Benefits		3000-3999	57,914,175.00	57,914,175.00	17,624,442.84	69,180,715.00	(11,266,540.00)	-19.5%
4) Books and Supplies		4000-4999	13,244,697.00	13,244,697.00	4,491,974.08	32,300,036.00	(19,055,339.00)	-143.9%
5) Services and Other Operating Expenditures		5000-5999	40,653,134.00	40,653,134.00	14,998,768.00	48,234,954.00	(7,581,820.00)	-18.7%
6) Capital Outlay		6000-6999	2,470,208.00	2,470,208.00	1,404,174.49	9,217,451.00	(6,747,243.00)	-273.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,356,631.00	3,356,631.00	701,238.41	3,688,001.00	(331,370.00)	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,494,530.00)	(1,494,530.00)	(119,173.35)	(1,496,770.00)	2,240.00	-0.1%
9) TOTAL, EXPENDITURES			302,647,750.00	302,647,750.00	99,756,715.20	364,037,844.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,208,295.00	4,208,295.00	(27,298,750.09)	(26,683,195.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	2,700,000.00	2,700,000.00	New
b) Transfers Out		7600-7629	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,000,000.00)	(10,000,000.00)	0.00	(7,300,000.00)		

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

34 76505 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,791,705.00)	(5,791,705.00)	(27,298,750.09)	(33,983,195.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,087,797.72	48,087,797.72		48,087,797.72	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)			48,087,797.72	48,087,797.72		48,087,797.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,087,797.72	48,087,797.72		48,087,797.72		
2) Ending Balance, June 30 (E + F1e)			42,296,092.72	42,296,092.72		14,104,602.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	105,000.00	105,000.00		105,000.00		
Stores		9712	573,276.00	573,276.00		773,672.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,256,868.98	9,256,868.98		223.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,663,120.76	22,663,120.76		0.00		
Site Base Allocation C/O	0000	9780	1,342,849.00					
Transportation Safety Budget One-time	0000	9780	1,509.00					
Police Supplemental C/O	0000	9780	95,560.00					
Police K9 Program One-time C/O	0000	9780	29,604.00					
Instructional Technology GOAL 9670	0000	9780	95,568.00					
Instructional Technology Ed Tech One-	0000	9780	23,575.00					
Facilities/Rental Fee Carryover	0000	9780	462,582.00					
Charter Block Grant C/O	0000	9780	187,657.00					
JPA C/O	0000	9780	3,141.00					
Lost Library Books C/O	0000	9780	9,931.00					
Oral Health Assessment C/O	0000	9780	17,642.00					
Pupil Testing C/O	0000	9780	150,347.79					
Pacific Infant/Toddler Center C/O	0000	9780	193,319.60					
ROC/P C/O	0000	9780	692,671.34					
Art & Music C/O	0000	9780	260,194.40					
Gate C/O	0000	9780	20,607.11					
Instructional Materials C/O	0000	9780	3,374,558.81					
Pupil Retention C/O	0000	9780	123,211.74					
Teacher Credentialing C/O	0000	9780	32,901.15					
Professional Development C/O	0000	9780	12,794.92					
CELDT C/O	0000	9780	115,995.28					
ASES Matching C/O	0000	9780	47,564.33					
VOIP C/O	0000	9780	702,797.58					
LCFF Supp./Cont. Including Charters C	0000	9780	2,331,656.71					
Mandated Cost for one-time 1%+1%	0000	9780	2,998,078.00					
16/17 retro & 17/18 Salary & Benefits	0000	9780	9,336,804.00					
Site Base Allocation C/O	0000	9780		1,342,849.00				
Transportation Safety Budget One-time	0000	9780		1,509.00				
Police Supplemental C/O	0000	9780		95,560.00				

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Police K9 Program One-time C/O	0000	9780		29,604.00				
Instructional Technology Goal 9670 EF	0000	9780		95,568.00				
Instructional Technology Ed Tech One-	0000	9780		23,575.00				
Facilities/Rental Fee Carryover	0000	9780		462,582.00				
Charter Block Grant C/O	0000	9780		187,657.00				
JPA C/O	0000	9780		3,141.00				
Lost Library Books C/O	0000	9780		9,931.00				
Oral Health Assessment C/O	0000	9780		17,642.00				
Pupil Testing C/O	0000	9780		150,347.79				
Pacific Infant/Toddler Center C/O	0000	9780		193,319.60				
ROC/P C/O	0000	9780		692,671.34				
Art & Music C/O	0000	9780		260,194.40				
Gate C/O	0000	9780		20,607.11				
Instructional Materials C/O	0000	9780		3,374,558.81				
Pupil Retention C/O	0000	9780		123,211.74				
Teacher Credentialing C/O	0000	9780		32,901.15				
Professional Development C/O	0000	9780		12,794.92				
CELDT C/O	0000	9780		115,995.28				
ASES Matching C/O	0000	9780		47,564.33				
VOIP C/O	0000	9780		702,797.58				
LCFF Supp./Cont.Including Charters C	0000	9780		2,331,656.71				
Mandated Cost for one-time 1%+1%	0000	9780		2,998,078.00				
16/17 retro & 17/18 Salary & Benefits	0000	9780		9,336,804.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,697,826.98	9,697,826.98		13,225,707.74		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.02)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	198,316,976.00	198,316,976.00	54,857,182.00	195,576,989.00	(2,739,987.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	34,690,722.00	34,690,722.00	8,763,872.00	34,583,124.00	(107,598.00)	-0.3%
State Aid - Prior Years		8019	0.00	0.00	2,263,501.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,000,000.00	27,000,000.00	0.00	28,255,000.00	1,255,000.00	4.6%
Unsecured Roll Taxes		8042	845,000.00	845,000.00	3,226.33	845,000.00	0.00	0.0%
Prior Years' Taxes		8043	300,000.00	300,000.00	7,038.59	300,000.00	0.00	0.0%
Supplemental Taxes		8044	750,000.00	750,000.00	0.00	1,300,000.00	550,000.00	73.3%
Education Revenue Augmentation Fund (ERAF)		8045	7,405,000.00	7,405,000.00	2,055.94	11,000,000.00	3,595,000.00	48.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	3.23	500,000.00	500,000.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	796.80	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			269,607,698.00	269,607,698.00	65,897,675.89	272,660,113.00	3,052,415.00	1.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,896,380.00)	(1,896,380.00)	(1,896,380.00)	(1,896,380.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,373,933.00)	(6,373,933.00)	(2,222,665.80)	(7,518,507.00)	(1,144,574.00)	18.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			261,337,385.00	261,337,385.00	61,778,630.09	263,245,226.00	1,907,841.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,935,509.00	4,935,509.00	0.00	4,935,509.00	0.00	0.0%
Special Education Discretionary Grants		8182	918,106.00	918,106.00	(175,139.23)	915,634.00	(2,472.00)	-0.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	11,247,327.00	11,247,327.00	2,008,721.48	18,707,031.00	7,459,704.00	66.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	1,518,412.00	1,518,412.00	351,046.71	3,406,031.00	1,887,619.00	124.3%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	37,316.00	37,316.00	11,358.38	92,762.00	55,446.00	148.6%
Title III, Part A, English Learner Program	4203	8290	944,970.00	944,970.00	86,360.26	1,325,491.00	380,521.00	40.3%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	8,694.70	8,698.00	8,698.00	New
Career and Technical Education	3500-3599	8290	330,677.00	330,677.00	172,898.30	503,575.00	172,898.00	52.3%
All Other Federal Revenue	All Other	8290	525,000.00	525,000.00	350,028.58	657,077.00	132,077.00	25.2%
TOTAL, FEDERAL REVENUE			20,457,317.00	20,457,317.00	2,813,969.18	30,551,808.00	10,094,491.00	49.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	835,058.00	835,058.00	885,590.00	4,485,590.00	3,650,532.00	437.2%
Lottery - Unrestricted and Instructional Materials		8560	4,871,664.00	4,871,664.00	207,057.78	4,871,664.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,901,637.00	3,901,637.00	345,163.95	4,599,801.00	698,164.00	17.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	957,440.00	957,440.00	2,578,011.08	2,578,011.00	1,620,571.00	169.3%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	198,764.00	198,764.00	105,453.08	214,467.00	15,703.00	7.9%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,539,397.00	1,539,397.00	598,633.57	9,600,095.00	8,060,698.00	523.6%
TOTAL, OTHER STATE REVENUE			12,303,960.00	12,303,960.00	4,719,909.46	26,349,628.00	14,045,668.00	114.2%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	95,000.00	95,000.00	91,648.87	115,273.00	20,273.00	21.3%
Interest		8660	100,000.00	100,000.00	35,591.38	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	68,828.82	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,600.00	3,600.00	(1,097,957.60)	4,091,255.00	4,087,655.00	113546.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	360,768.00	360,768.00	143,254.00	360,768.00	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	9,777,239.00	9,777,239.00	2,668,990.00	9,777,239.00	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	2,420,776.00	2,420,776.00	1,235,100.91	2,763,452.00	342,676.00	14.2%
TOTAL, OTHER LOCAL REVENUE			12,757,383.00	12,757,383.00	3,145,456.38	17,207,987.00	4,450,604.00	34.9%
TOTAL, REVENUES			306,856,045.00	306,856,045.00	72,457,965.11	337,354,649.00	30,498,604.00	9.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	111,407,767.00	111,407,767.00	35,495,915.04	123,283,434.00	(11,875,667.00)	-10.7%
Certificated Pupil Support Salaries		1200	10,542,745.00	10,542,745.00	3,562,787.20	11,852,831.00	(1,310,086.00)	-12.4%
Certificated Supervisors' and Administrators' Salaries		1300	13,784,270.00	13,784,270.00	5,446,252.72	15,532,879.00	(1,748,609.00)	-12.7%
Other Certificated Salaries		1900	1,189,976.00	1,189,976.00	371,072.08	1,347,616.00	(157,640.00)	-13.2%
TOTAL, CERTIFICATED SALARIES			136,924,758.00	136,924,758.00	44,876,027.04	152,016,760.00	(15,092,002.00)	-11.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,880,807.00	7,880,807.00	2,198,241.28	7,995,698.00	(114,891.00)	-1.5%
Classified Support Salaries		2200	18,429,169.00	18,429,169.00	6,032,403.84	18,684,521.00	(255,352.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	5,392,151.00	5,392,151.00	1,935,687.06	5,834,654.00	(442,503.00)	-8.2%
Clerical, Technical and Office Salaries		2400	15,827,817.00	15,827,817.00	5,220,559.39	16,262,405.00	(434,588.00)	-2.7%
Other Classified Salaries		2900	2,048,733.00	2,048,733.00	392,372.12	2,119,419.00	(70,686.00)	-3.5%
TOTAL, CLASSIFIED SALARIES			49,578,677.00	49,578,677.00	15,779,263.69	50,896,697.00	(1,318,020.00)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,745,568.00	18,745,568.00	6,037,857.87	27,845,491.00	(9,099,923.00)	-48.5%
PERS		3201-3202	7,688,904.00	7,688,904.00	2,441,042.95	7,743,373.00	(54,469.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	5,466,004.00	5,466,004.00	1,713,061.58	5,702,970.00	(236,966.00)	-4.3%
Health and Welfare Benefits		3401-3402	20,516,309.00	20,516,309.00	5,841,722.03	21,660,586.00	(1,144,277.00)	-5.6%
Unemployment Insurance		3501-3502	151,411.00	151,411.00	41,505.16	157,645.00	(6,234.00)	-4.1%
Workers' Compensation		3601-3602	3,050,939.00	3,050,939.00	1,033,111.77	3,263,058.00	(212,119.00)	-7.0%
OPEB, Allocated		3701-3702	1,500,000.00	1,500,000.00	457,728.08	1,500,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	795,040.00	795,040.00	58,413.40	1,307,592.00	(512,552.00)	-64.5%
TOTAL, EMPLOYEE BENEFITS			57,914,175.00	57,914,175.00	17,624,442.84	69,180,715.00	(11,266,540.00)	-19.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,459,649.00	3,459,649.00	329,125.60	12,054,591.00	(8,594,942.00)	-248.4%
Books and Other Reference Materials		4200	304,928.00	304,928.00	74,154.31	425,436.00	(120,508.00)	-39.5%
Materials and Supplies		4300	8,337,614.00	8,337,614.00	3,061,507.96	17,231,529.00	(8,893,915.00)	-106.7%
Noncapitalized Equipment		4400	1,142,506.00	1,142,506.00	1,027,186.21	2,588,480.00	(1,445,974.00)	-126.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,244,697.00	13,244,697.00	4,491,974.08	32,300,036.00	(19,055,339.00)	-143.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,495,883.00	7,495,883.00	2,484,584.44	10,368,578.00	(2,872,695.00)	-38.3%
Travel and Conferences		5200	1,292,058.00	1,292,058.00	319,315.42	1,783,770.00	(491,712.00)	-38.1%
Dues and Memberships		5300	136,778.00	136,778.00	112,162.87	179,332.00	(42,554.00)	-31.1%
Insurance		5400-5450	2,293,795.00	2,293,795.00	932,933.62	2,006,140.00	287,655.00	12.5%
Operations and Housekeeping Services		5500	6,692,484.00	6,692,484.00	2,349,766.30	6,837,097.00	(144,613.00)	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,938,450.00	3,938,450.00	1,253,813.94	3,617,317.00	321,133.00	8.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(100,625.00)	(100,625.00)	(126,398.08)	(107,795.00)	7,170.00	-7.1%
Professional/Consulting Services and Operating Expenditures		5800	17,744,321.00	17,744,321.00	7,225,763.28	22,321,957.00	(4,577,636.00)	-25.8%
Communications		5900	1,159,990.00	1,159,990.00	446,826.21	1,228,558.00	(68,568.00)	-5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,653,134.00	40,653,134.00	14,998,768.00	48,234,954.00	(7,581,820.00)	-18.7%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	63,525.22	1,180,794.00	(1,180,794.00)	New
Buildings and Improvements of Buildings		6200	307,463.00	307,463.00	56,800.00	2,251,914.00	(1,944,451.00)	-632.4%
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	2,129,828.00	2,129,828.00	1,240,899.64	5,653,045.00	(3,523,217.00)	-165.4%
Equipment Replacement		6500	32,917.00	32,917.00	42,949.63	131,698.00	(98,781.00)	-300.1%
TOTAL, CAPITAL OUTLAY			2,470,208.00	2,470,208.00	1,404,174.49	9,217,451.00	(6,747,243.00)	-273.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,310,865.00	1,310,865.00	0.00	1,642,235.00	(331,370.00)	-25.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	407,138.00	407,138.00	0.00	407,138.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	70,783.00	70,783.00	27,669.41	70,783.00	0.00	0.0%
Other Debt Service - Principal		7439	1,507,845.00	1,507,845.00	673,569.00	1,507,845.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,356,631.00	3,356,631.00	701,238.41	3,688,001.00	(331,370.00)	-9.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,494,530.00)	(1,494,530.00)	(119,173.35)	(1,496,770.00)	2,240.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,494,530.00)	(1,494,530.00)	(119,173.35)	(1,496,770.00)	2,240.00	-0.1%
TOTAL, EXPENDITURES			302,647,750.00	302,647,750.00	99,756,715.20	364,037,844.00	(61,390,094.00)	-20.3%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	2,700,000.00	2,700,000.00	New
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	2,700,000.00	2,700,000.00	New
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	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000,000.00	10,000,000.00	0.00	10,000,000.00	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 of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(10,000,000.00)	(10,000,000.00)	0.00	(7,300,000.00)	(2,700,000.00)	-27.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	261,337,385.00	261,337,385.00	61,778,630.09	263,245,226.00	1,907,841.00	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	11,770.88	11,771.00	11,771.00	New
3) Other State Revenue		8300-8599	4,606,544.00	4,606,544.00	1,009,386.50	8,257,076.00	3,650,532.00	79.2%
4) Other Local Revenue		8600-8799	2,980,144.00	2,980,144.00	3,033,326.68	4,809,538.00	1,829,394.00	61.4%
5) TOTAL, REVENUES			268,924,073.00	268,924,073.00	65,833,114.15	276,323,611.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	111,073,397.00	111,073,397.00	37,299,743.57	122,062,828.00	(10,989,431.00)	-9.9%
2) Classified Salaries		2000-2999	37,675,723.00	37,675,723.00	12,090,034.53	38,530,361.00	(854,638.00)	-2.3%
3) Employee Benefits		3000-3999	46,126,646.00	46,126,646.00	14,264,625.52	48,736,320.00	(2,609,674.00)	-5.7%
4) Books and Supplies		4000-4999	8,754,508.00	8,754,508.00	2,420,223.79	16,513,562.00	(7,759,054.00)	-88.6%
5) Services and Other Operating Expenditures		5000-5999	26,933,874.00	26,933,874.00	9,212,841.91	28,029,184.00	(1,095,310.00)	-4.1%
6) Capital Outlay		6000-6999	2,228,486.00	2,228,486.00	1,057,462.01	6,193,966.00	(3,965,480.00)	-177.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,626,128.00	1,626,128.00	701,238.41	1,957,498.00	(331,370.00)	-20.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,389,391.00)	(3,389,391.00)	(272,857.77)	(4,202,775.00)	813,384.00	-24.0%
9) TOTAL, EXPENDITURES			231,029,371.00	231,029,371.00	76,773,311.97	257,820,944.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,894,702.00	37,894,702.00	(10,940,197.82)	18,502,667.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	2,700,000.00	2,700,000.00	New
b) Transfers Out		7600-7629	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(33,627,997.00)	(33,627,997.00)	(9,250.00)	(35,870,806.00)	(2,242,809.00)	6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,627,997.00)	(43,627,997.00)	(9,250.00)	(43,170,806.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,733,295.00)	(5,733,295.00)	(10,949,447.82)	(24,668,139.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,772,518.74	38,772,518.74		38,772,518.74	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)			38,772,518.74	38,772,518.74		38,772,518.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,772,518.74	38,772,518.74		38,772,518.74		
2) Ending Balance, June 30 (E + F1e)			33,039,223.74	33,039,223.74		14,104,379.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	105,000.00	105,000.00		105,000.00		
Stores		9712	573,276.00	573,276.00		773,672.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,663,120.76	22,663,120.76		0.00		
Site Base Allocation C/O	0000	9780	1,342,849.00					
Transportation Safety Budget One-time	0000	9780	1,509.00					
Police Supplemental C/O	0000	9780	95,560.00					
Police K9 Program One-time C/O	0000	9780	29,604.00					
Instructional Technology GOAL 9670	0000	9780	95,568.00					
Instructional Technology Ed Tech One-	0000	9780	23,575.00					
Facilities/Rental Fee Carryover	0000	9780	462,582.00					
Charter Block Grant C/O	0000	9780	187,657.00					
JPA C/O	0000	9780	3,141.00					
Lost Library Books C/O	0000	9780	9,931.00					
Oral Health Assessment C/O	0000	9780	17,642.00					
Pupil Testing C/O	0000	9780	150,347.79					
Pacific Infant/Toddler Center C/O	0000	9780	193,319.60					
ROC/P C/O	0000	9780	692,671.34					
Art & Music C/O	0000	9780	260,194.40					
Gate C/O	0000	9780	20,607.11					
Instructional Materials C/O	0000	9780	3,374,558.81					
Pupil Retention C/O	0000	9780	123,211.74					
Teacher Credentialing C/O	0000	9780	32,901.15					
Professional Development C/O	0000	9780	12,794.92					
CELDT C/O	0000	9780	115,995.28					
ASES Matching C/O	0000	9780	47,564.33					
VOIP C/O	0000	9780	702,797.58					
LCFF Supp./Cont. Including Charters C	0000	9780	2,331,656.71					
Mandated Cost for one-time 1%+1%	0000	9780	2,998,078.00					
16/17 retro & 17/18 Salary & Benefits	0000	9780	9,336,804.00					
Site Base Allocation C/O	0000	9780		1,342,849.00				
Transportation Safety Budget One-time	0000	9780		1,509.00				
Police Supplemental C/O	0000	9780		95,560.00				

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)
Police K9 Program One-time C/O	0000	9780		29,604.00				
Instructional Technology Goal 9670 EF	0000	9780		95,568.00				
Instructional Technology Ed Tech One-	0000	9780		23,575.00				
Facilities/Rental Fee Carryover	0000	9780		462,582.00				
Charter Block Grant C/O	0000	9780		187,657.00				
JPA C/O	0000	9780		3,141.00				
Lost Library Books C/O	0000	9780		9,931.00				
Oral Health Assessment C/O	0000	9780		17,642.00				
Pupil Testing C/O	0000	9780		150,347.79				
Pacific Infant/Toddler Center C/O	0000	9780		193,319.60				
ROC/P C/O	0000	9780		692,671.34				
Art & Music C/O	0000	9780		260,194.40				
Gate C/O	0000	9780		20,607.11				
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VOIP C/O	0000	9780		702,797.58				
LCFF Supp./Cont.Including Charters C	0000	9780		2,331,656.71				
Mandated Cost for one-time 1%+1%	0000	9780		2,998,078.00				
16/17 retro & 17/18 Salary & Benefits	0000	9780		9,336,804.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,697,826.98	9,697,826.98		13,225,707.74		
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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	198,316,976.00	198,316,976.00	54,857,182.00	195,576,989.00	(2,739,987.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	34,690,722.00	34,690,722.00	8,763,872.00	34,583,124.00	(107,598.00)	-0.3%
State Aid - Prior Years		8019	0.00	0.00	2,263,501.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,000,000.00	27,000,000.00	0.00	28,255,000.00	1,255,000.00	4.6%
Unsecured Roll Taxes		8042	845,000.00	845,000.00	3,226.33	845,000.00	0.00	0.0%
Prior Years' Taxes		8043	300,000.00	300,000.00	7,038.59	300,000.00	0.00	0.0%
Supplemental Taxes		8044	750,000.00	750,000.00	0.00	1,300,000.00	550,000.00	73.3%
Education Revenue Augmentation Fund (ERAF)		8045	7,405,000.00	7,405,000.00	2,055.94	11,000,000.00	3,595,000.00	48.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	3.23	500,000.00	500,000.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	796.80	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			269,607,698.00	269,607,698.00	65,897,675.89	272,660,113.00	3,052,415.00	1.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,896,380.00)	(1,896,380.00)	(1,896,380.00)	(1,896,380.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,373,933.00)	(6,373,933.00)	(2,222,665.80)	(7,518,507.00)	(1,144,574.00)	18.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			261,337,385.00	261,337,385.00	61,778,630.09	263,245,226.00	1,907,841.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	11,770.88	11,771.00	11,771.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	11,770.88	11,771.00	11,771.00	New
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	835,058.00	835,058.00	885,590.00	4,485,590.00	3,650,532.00	437.2%
Lottery - Unrestricted and Instructional Materials		8560	3,711,744.00	3,711,744.00	82,160.64	3,711,744.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	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						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	59,742.00	59,742.00	41,635.86	59,742.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,606,544.00	4,606,544.00	1,009,386.50	8,257,076.00	3,650,532.00	79.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	95,000.00	95,000.00	91,648.87	115,273.00	20,273.00	21.3%
Interest		8660	100,000.00	100,000.00	35,591.38	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	68,828.82	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,600.00	3,600.00	1,458,902.70	1,470,045.00	1,466,445.00	40734.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	360,768.00	360,768.00	143,254.00	360,768.00	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	2,420,776.00	2,420,776.00	1,235,100.91	2,763,452.00	342,676.00	14.2%
TOTAL, OTHER LOCAL REVENUE			2,980,144.00	2,980,144.00	3,033,326.68	4,809,538.00	1,829,394.00	61.4%
TOTAL, REVENUES			268,924,073.00	268,924,073.00	65,833,114.15	276,323,611.00	7,399,538.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	91,900,141.00	91,900,141.00	29,810,534.02	100,185,556.00	(8,285,415.00)	-9.0%
Certificated Pupil Support Salaries		1200	5,719,381.00	5,719,381.00	2,154,909.76	6,711,239.00	(991,858.00)	-17.3%
Certificated Supervisors' and Administrators' Salaries		1300	13,087,826.00	13,087,826.00	5,196,819.93	14,692,220.00	(1,604,394.00)	-12.3%
Other Certificated Salaries		1900	366,049.00	366,049.00	137,479.86	473,813.00	(107,764.00)	-29.4%
TOTAL, CERTIFICATED SALARIES			111,073,397.00	111,073,397.00	37,299,743.57	122,062,828.00	(10,989,431.00)	-9.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,616,467.00	1,616,467.00	422,282.75	1,612,517.00	3,950.00	0.2%
Classified Support Salaries		2200	14,912,675.00	14,912,675.00	4,818,821.07	15,058,694.00	(146,019.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	4,916,339.00	4,916,339.00	1,789,941.51	5,351,582.00	(435,243.00)	-8.9%
Clerical, Technical and Office Salaries		2400	14,638,959.00	14,638,959.00	4,800,083.42	14,891,391.00	(252,432.00)	-1.7%
Other Classified Salaries		2900	1,591,283.00	1,591,283.00	258,905.78	1,616,177.00	(24,894.00)	-1.6%
TOTAL, CLASSIFIED SALARIES			37,675,723.00	37,675,723.00	12,090,034.53	38,530,361.00	(854,638.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,126,502.00	15,126,502.00	4,992,148.00	16,029,365.00	(902,863.00)	-6.0%
PERS		3201-3202	5,847,402.00	5,847,402.00	1,894,916.47	5,868,718.00	(21,316.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	4,201,244.00	4,201,244.00	1,342,551.12	4,347,783.00	(146,539.00)	-3.5%
Health and Welfare Benefits		3401-3402	16,136,341.00	16,136,341.00	4,655,355.24	17,064,698.00	(928,357.00)	-5.8%
Unemployment Insurance		3501-3502	132,601.00	132,601.00	35,870.93	136,671.00	(4,070.00)	-3.1%
Workers' Compensation		3601-3602	2,416,728.00	2,416,728.00	841,390.28	2,555,191.00	(138,463.00)	-5.7%
OPEB, Allocated		3701-3702	1,500,000.00	1,500,000.00	457,728.08	1,500,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	765,828.00	765,828.00	44,665.40	1,233,894.00	(468,066.00)	-61.1%
TOTAL, EMPLOYEE BENEFITS			46,126,646.00	46,126,646.00	14,264,625.52	48,736,320.00	(2,609,674.00)	-5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,209,607.00	2,209,607.00	99,468.25	5,839,114.00	(3,629,507.00)	-164.3%
Books and Other Reference Materials		4200	260,344.00	260,344.00	25,484.90	272,063.00	(11,719.00)	-4.5%
Materials and Supplies		4300	5,558,213.00	5,558,213.00	1,740,733.34	9,091,418.00	(3,533,205.00)	-63.6%
Noncapitalized Equipment		4400	726,344.00	726,344.00	554,537.30	1,310,967.00	(584,623.00)	-80.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,754,508.00	8,754,508.00	2,420,223.79	16,513,562.00	(7,759,054.00)	-88.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	76,000.00	76,000.00	16,877.97	99,495.00	(23,495.00)	-30.9%
Travel and Conferences		5200	876,277.00	876,277.00	115,778.24	851,528.00	24,749.00	2.8%
Dues and Memberships		5300	62,865.00	62,865.00	51,512.54	63,091.00	(226.00)	-0.4%
Insurance		5400-5450	2,293,795.00	2,293,795.00	932,933.62	2,006,140.00	287,655.00	12.5%
Operations and Housekeeping Services		5500	6,692,484.00	6,692,484.00	2,344,166.30	6,837,097.00	(144,613.00)	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,501,247.00	2,501,247.00	571,511.34	2,547,899.00	(46,652.00)	-1.9%
Transfers of Direct Costs		5710	(339,292.00)	(339,292.00)	(89,872.73)	(364,582.00)	25,290.00	-7.5%
Transfers of Direct Costs - Interfund		5750	(101,375.00)	(101,375.00)	(126,398.08)	(107,795.00)	6,420.00	-6.3%
Professional/Consulting Services and Operating Expenditures		5800	13,722,312.00	13,722,312.00	4,949,793.83	14,879,413.00	(1,157,101.00)	-8.4%
Communications		5900	1,149,561.00	1,149,561.00	446,538.88	1,216,898.00	(67,337.00)	-5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,933,874.00	26,933,874.00	9,212,841.91	28,029,184.00	(1,095,310.00)	-4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	63,525.22	1,114,268.00	(1,114,268.00)	New
Buildings and Improvements of Buildings		6200	307,463.00	307,463.00	37,800.00	2,229,994.00	(1,922,531.00)	-625.3%
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	1,888,106.00	1,888,106.00	913,187.16	2,776,787.00	(888,681.00)	-47.1%
Equipment Replacement		6500	32,917.00	32,917.00	42,949.63	72,917.00	(40,000.00)	-121.5%
TOTAL, CAPITAL OUTLAY			2,228,486.00	2,228,486.00	1,057,462.01	6,193,966.00	(3,965,480.00)	-177.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	47,500.00	47,500.00	0.00	378,870.00	(331,370.00)	-697.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	70,783.00	70,783.00	27,669.41	70,783.00	0.00	0.0%
Other Debt Service - Principal		7439	1,507,845.00	1,507,845.00	673,569.00	1,507,845.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,626,128.00	1,626,128.00	701,238.41	1,957,498.00	(331,370.00)	-20.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,894,861.00)	(1,894,861.00)	(153,684.42)	(2,706,005.00)	811,144.00	-42.8%
Transfers of Indirect Costs - Interfund		7350	(1,494,530.00)	(1,494,530.00)	(119,173.35)	(1,496,770.00)	2,240.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,389,391.00)	(3,389,391.00)	(272,857.77)	(4,202,775.00)	813,384.00	-24.0%
TOTAL, EXPENDITURES			231,029,371.00	231,029,371.00	76,773,311.97	257,820,944.00	(26,791,573.00)	-11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	2,700,000.00	2,700,000.00	New
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	2,700,000.00	2,700,000.00	New
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	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000,000.00	10,000,000.00	0.00	10,000,000.00	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 of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(33,627,997.00)	(33,627,997.00)	(9,250.00)	(35,870,806.00)	(2,242,809.00)	6.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(33,627,997.00)	(33,627,997.00)	(9,250.00)	(35,870,806.00)	(2,242,809.00)	6.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(43,627,997.00)	(43,627,997.00)	(9,250.00)	(43,170,806.00)	457,191.00	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,457,317.00	20,457,317.00	2,802,198.30	30,540,037.00	10,082,720.00	49.3%
3) Other State Revenue		8300-8599	7,697,416.00	7,697,416.00	3,710,522.96	18,092,552.00	10,395,136.00	135.0%
4) Other Local Revenue		8600-8799	9,777,239.00	9,777,239.00	112,129.70	12,398,449.00	2,621,210.00	26.8%
5) TOTAL, REVENUES			37,931,972.00	37,931,972.00	6,624,850.96	61,031,038.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,851,361.00	25,851,361.00	7,576,283.47	29,953,932.00	(4,102,571.00)	-15.9%
2) Classified Salaries		2000-2999	11,902,954.00	11,902,954.00	3,689,229.16	12,366,336.00	(463,382.00)	-3.9%
3) Employee Benefits		3000-3999	11,787,529.00	11,787,529.00	3,359,817.32	20,444,395.00	(8,656,866.00)	-73.4%
4) Books and Supplies		4000-4999	4,490,189.00	4,490,189.00	2,071,750.29	15,786,474.00	(11,296,285.00)	-251.6%
5) Services and Other Operating Expenditures		5000-5999	13,719,260.00	13,719,260.00	5,785,926.09	20,205,770.00	(6,486,510.00)	-47.3%
6) Capital Outlay		6000-6999	241,722.00	241,722.00	346,712.48	3,023,485.00	(2,781,763.00)	-1150.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,730,503.00	1,730,503.00	0.00	1,730,503.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,894,861.00	1,894,861.00	153,684.42	2,706,005.00	(811,144.00)	-42.8%
9) TOTAL, EXPENDITURES			71,618,379.00	71,618,379.00	22,983,403.23	106,216,900.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,686,407.00)	(33,686,407.00)	(16,358,552.27)	(45,185,862.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	33,627,997.00	33,627,997.00	9,250.00	35,870,806.00	2,242,809.00	6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,627,997.00	33,627,997.00	9,250.00	35,870,806.00		

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)			(58,410.00)	(58,410.00)	(16,349,302.27)	(9,315,056.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,315,278.98	9,315,278.98		9,315,278.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,315,278.98	9,315,278.98		9,315,278.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,315,278.98	9,315,278.98		9,315,278.98		
2) Ending Balance, June 30 (E + F1e)			9,256,868.98	9,256,868.98		222.98		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,256,868.98	9,256,868.98		223.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	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		(0.02)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,935,509.00	4,935,509.00	0.00	4,935,509.00	0.00	0.0%
Special Education Discretionary Grants		8182	918,106.00	918,106.00	(175,139.23)	915,634.00	(2,472.00)	-0.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	11,247,327.00	11,247,327.00	2,008,721.48	18,707,031.00	7,459,704.00	66.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	1,518,412.00	1,518,412.00	351,046.71	3,406,031.00	1,887,619.00	124.3%

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	37,316.00	37,316.00	11,358.38	92,762.00	55,446.00	148.6%
Title III, Part A, English Learner Program	4203	8290	944,970.00	944,970.00	86,360.26	1,325,491.00	380,521.00	40.3%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	8,694.70	8,698.00	8,698.00	New
Career and Technical Education	3500-3599	8290	330,677.00	330,677.00	172,898.30	503,575.00	172,898.00	52.3%
All Other Federal Revenue	All Other	8290	525,000.00	525,000.00	338,257.70	645,306.00	120,306.00	22.9%
TOTAL, FEDERAL REVENUE			20,457,317.00	20,457,317.00	2,802,198.30	30,540,037.00	10,082,720.00	49.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	1,159,920.00	1,159,920.00	124,897.14	1,159,920.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,901,637.00	3,901,637.00	345,163.95	4,599,801.00	698,164.00	17.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	957,440.00	957,440.00	2,578,011.08	2,578,011.00	1,620,571.00	169.3%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	198,764.00	198,764.00	105,453.08	214,467.00	15,703.00	7.9%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,479,655.00	1,479,655.00	556,997.71	9,540,353.00	8,060,698.00	544.8%
TOTAL, OTHER STATE REVENUE			7,697,416.00	7,697,416.00	3,710,522.96	18,092,552.00	10,395,136.00	135.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	(2,556,860.30)	2,621,210.00	2,621,210.00	New
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	9,777,239.00	9,777,239.00	2,668,990.00	9,777,239.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,777,239.00	9,777,239.00	112,129.70	12,398,449.00	2,621,210.00	26.8%
TOTAL, REVENUES			37,931,972.00	37,931,972.00	6,624,850.96	61,031,038.00	23,099,066.00	60.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,507,626.00	19,507,626.00	5,685,381.02	23,097,878.00	(3,590,252.00)	-18.4%
Certificated Pupil Support Salaries		1200	4,823,364.00	4,823,364.00	1,407,877.44	5,141,592.00	(318,228.00)	-6.6%
Certificated Supervisors' and Administrators' Salaries		1300	696,444.00	696,444.00	249,432.79	840,659.00	(144,215.00)	-20.7%
Other Certificated Salaries		1900	823,927.00	823,927.00	233,592.22	873,803.00	(49,876.00)	-6.1%
TOTAL, CERTIFICATED SALARIES			25,851,361.00	25,851,361.00	7,576,283.47	29,953,932.00	(4,102,571.00)	-15.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,264,340.00	6,264,340.00	1,775,958.53	6,383,181.00	(118,841.00)	-1.9%
Classified Support Salaries		2200	3,516,494.00	3,516,494.00	1,213,582.77	3,625,827.00	(109,333.00)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	475,812.00	475,812.00	145,745.55	483,072.00	(7,260.00)	-1.5%
Clerical, Technical and Office Salaries		2400	1,188,858.00	1,188,858.00	420,475.97	1,371,014.00	(182,156.00)	-15.3%
Other Classified Salaries		2900	457,450.00	457,450.00	133,466.34	503,242.00	(45,792.00)	-10.0%
TOTAL, CLASSIFIED SALARIES			11,902,954.00	11,902,954.00	3,689,229.16	12,366,336.00	(463,382.00)	-3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,619,066.00	3,619,066.00	1,045,709.87	11,816,126.00	(8,197,060.00)	-226.5%
PERS		3201-3202	1,841,502.00	1,841,502.00	546,126.48	1,874,655.00	(33,153.00)	-1.8%
OASDI/Medicare/Alternative		3301-3302	1,264,760.00	1,264,760.00	370,510.46	1,355,187.00	(90,427.00)	-7.1%
Health and Welfare Benefits		3401-3402	4,379,968.00	4,379,968.00	1,186,366.79	4,595,888.00	(215,920.00)	-4.9%
Unemployment Insurance		3501-3502	18,810.00	18,810.00	5,634.23	20,974.00	(2,164.00)	-11.5%
Workers' Compensation		3601-3602	634,211.00	634,211.00	191,721.49	707,867.00	(73,656.00)	-11.6%
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	29,212.00	29,212.00	13,748.00	73,698.00	(44,486.00)	-152.3%
TOTAL, EMPLOYEE BENEFITS			11,787,529.00	11,787,529.00	3,359,817.32	20,444,395.00	(8,656,866.00)	-73.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,250,042.00	1,250,042.00	229,657.35	6,215,477.00	(4,965,435.00)	-397.2%
Books and Other Reference Materials		4200	44,584.00	44,584.00	48,669.41	153,373.00	(108,789.00)	-244.0%
Materials and Supplies		4300	2,779,401.00	2,779,401.00	1,320,774.62	8,140,111.00	(5,360,710.00)	-192.9%
Noncapitalized Equipment		4400	416,162.00	416,162.00	472,648.91	1,277,513.00	(861,351.00)	-207.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,490,189.00	4,490,189.00	2,071,750.29	15,786,474.00	(11,296,285.00)	-251.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,419,883.00	7,419,883.00	2,467,706.47	10,269,083.00	(2,849,200.00)	-38.4%
Travel and Conferences		5200	415,781.00	415,781.00	203,537.18	932,242.00	(516,461.00)	-124.2%
Dues and Memberships		5300	73,913.00	73,913.00	60,650.33	116,241.00	(42,328.00)	-57.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	5,600.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,437,203.00	1,437,203.00	682,302.60	1,069,418.00	367,785.00	25.6%
Transfers of Direct Costs		5710	339,292.00	339,292.00	89,872.73	364,582.00	(25,290.00)	-7.5%
Transfers of Direct Costs - Interfund		5750	750.00	750.00	0.00	0.00	750.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,022,009.00	4,022,009.00	2,275,969.45	7,442,544.00	(3,420,535.00)	-85.0%
Communications		5900	10,429.00	10,429.00	287.33	11,660.00	(1,231.00)	-11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,719,260.00	13,719,260.00	5,785,926.09	20,205,770.00	(6,486,510.00)	-47.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	66,526.00	(66,526.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	19,000.00	21,920.00	(21,920.00)	New
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	241,722.00	241,722.00	327,712.48	2,876,258.00	(2,634,536.00)	-1089.9%
Equipment Replacement		6500	0.00	0.00	0.00	58,781.00	(58,781.00)	New
TOTAL, CAPITAL OUTLAY			241,722.00	241,722.00	346,712.48	3,023,485.00	(2,781,763.00)	-1150.8%
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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,263,365.00	1,263,365.00	0.00	1,263,365.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	407,138.00	407,138.00	0.00	407,138.00	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)			1,730,503.00	1,730,503.00	0.00	1,730,503.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,894,861.00	1,894,861.00	153,684.42	2,706,005.00	(811,144.00)	-42.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,894,861.00	1,894,861.00	153,684.42	2,706,005.00	(811,144.00)	-42.8%
TOTAL, EXPENDITURES			71,618,379.00	71,618,379.00	22,983,403.23	106,216,900.00	(34,598,521.00)	-48.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	33,627,997.00	33,627,997.00	9,250.00	35,870,806.00	2,242,809.00	6.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			33,627,997.00	33,627,997.00	9,250.00	35,870,806.00	2,242,809.00	6.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,627,997.00	33,627,997.00	9,250.00	35,870,806.00	(2,242,809.00)	6.7%

Resource	Description	2017-18 Projected Year Totals
5640	Medi-Cal Billing Option	221.08
6300	Lottery: Instructional Materials	0.29
6512	Special Ed: Mental Health Services	0.22
7338	College Readiness Block Grant	0.05
9010	Other Restricted Local	1.36
Total, Restricted Balance		223.00

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	203,982.00	203,982.00	68,876.51	623,907.00	419,925.00	205.9%
3) Other State Revenue		8300-8599	2,653,394.00	2,653,394.00	533,058.73	2,795,229.00	141,835.00	5.3%
4) Other Local Revenue		8600-8799	0.00	0.00	491.06	7,060.00	7,060.00	New
5) TOTAL, REVENUES			2,857,376.00	2,857,376.00	602,426.30	3,426,196.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,006,197.00	1,006,197.00	381,021.50	1,239,855.00	(233,658.00)	-23.2%
2) Classified Salaries		2000-2999	689,378.00	689,378.00	219,898.59	727,652.00	(38,274.00)	-5.6%
3) Employee Benefits		3000-3999	590,853.00	590,853.00	189,322.34	741,175.00	(150,322.00)	-25.4%
4) Books and Supplies		4000-4999	101,772.00	101,772.00	24,123.31	190,514.00	(88,742.00)	-87.2%
5) Services and Other Operating Expenditures		5000-5999	472,320.00	472,320.00	264,742.76	712,049.00	(239,729.00)	-50.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	176,856.00	176,856.00	44,778.58	176,856.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,037,376.00	3,037,376.00	1,123,887.08	3,788,101.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(180,000.00)	(180,000.00)	(521,460.78)	(361,905.00)		
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	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(480,000.00)	(480,000.00)	(821,460.78)	(661,905.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,254,252.94	1,254,252.94		1,254,252.94	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)			1,254,252.94	1,254,252.94		1,254,252.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,254,252.94	1,254,252.94		1,254,252.94		
2) Ending Balance, June 30 (E + F1e)			774,252.94	774,252.94		592,347.94		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	554,285.50	554,285.50		372,380.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	219,967.44	219,967.44		219,967.44		
Adult Education	0000	9780	219,967.44					
Adult Education	0000	9780		219,967.44				
Adult Education	0000	9780				219,967.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	203,982.00	203,982.00	68,876.51	623,907.00	419,925.00	205.9%
TOTAL, FEDERAL REVENUE			203,982.00	203,982.00	68,876.51	623,907.00	419,925.00	205.9%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,653,394.00	2,653,394.00	533,058.73	2,737,904.00	84,510.00	3.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	57,325.00	57,325.00	New
TOTAL, OTHER STATE REVENUE			2,653,394.00	2,653,394.00	533,058.73	2,795,229.00	141,835.00	5.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	354.00	7,000.00	7,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	137.06	60.00	60.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	491.06	7,060.00	7,060.00	New
TOTAL, REVENUES			2,857,376.00	2,857,376.00	602,426.30	3,426,196.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	570,480.00	570,480.00	231,458.57	759,829.00	(189,349.00)	-33.2%
Certificated Pupil Support Salaries		1200	253,162.00	253,162.00	82,102.41	283,824.00	(30,662.00)	-12.1%
Certificated Supervisors' and Administrators' Salaries		1300	182,555.00	182,555.00	67,460.52	196,202.00	(13,647.00)	-7.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,006,197.00	1,006,197.00	381,021.50	1,239,855.00	(233,658.00)	-23.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	151,387.00	151,387.00	26,299.05	146,168.00	5,219.00	3.4%
Classified Support Salaries		2200	34,944.00	34,944.00	11,883.72	35,651.00	(707.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	365,217.00	365,217.00	129,346.91	352,553.00	12,664.00	3.5%
Other Classified Salaries		2900	137,830.00	137,830.00	52,368.91	193,280.00	(55,450.00)	-40.2%
TOTAL, CLASSIFIED SALARIES			689,378.00	689,378.00	219,898.59	727,652.00	(38,274.00)	-5.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	140,288.00	140,288.00	51,959.03	211,706.00	(71,418.00)	-50.9%
PERS		3201-3202	89,402.00	89,402.00	31,105.91	92,507.00	(3,105.00)	-3.5%
OASDI/Medicare/Alternative		3301-3302	57,383.00	57,383.00	20,900.54	63,399.00	(6,016.00)	-10.5%
Health and Welfare Benefits		3401-3402	271,764.00	271,764.00	74,840.62	277,108.00	(5,344.00)	-2.0%
Unemployment Insurance		3501-3502	768.00	768.00	300.54	848.00	(80.00)	-10.4%
Workers' Compensation		3601-3602	26,148.00	26,148.00	10,215.70	28,829.00	(2,681.00)	-10.3%
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	5,100.00	5,100.00	0.00	66,778.00	(61,678.00)	-1209.4%
TOTAL, EMPLOYEE BENEFITS			590,853.00	590,853.00	189,322.34	741,175.00	(150,322.00)	-25.4%
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	101,772.00	101,772.00	18,313.61	190,514.00	(88,742.00)	-87.2%
Noncapitalized Equipment		4400	0.00	0.00	5,809.70	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101,772.00	101,772.00	24,123.31	190,514.00	(88,742.00)	-87.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,320.00	17,320.00	5,725.05	11,511.00	5,809.00	33.5%
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	140,000.00	140,000.00	29,321.32	140,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	100,000.00	2,409.65	90.00	99,910.00	99.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,000.00	75,000.00	75,423.32	75,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	140,000.00	140,000.00	151,863.42	485,448.00	(345,448.00)	-246.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			472,320.00	472,320.00	264,742.76	712,049.00	(239,729.00)	-50.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	176,856.00	176,856.00	44,778.58	176,856.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			176,856.00	176,856.00	44,778.58	176,856.00	0.00	0.0%
TOTAL, EXPENDITURES			3,037,376.00	3,037,376.00	1,123,887.08	3,788,101.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		

Resource	Description	2017/18 Projected Year Totals
6391	Adult Education Block Grant Program	267,298.16
6392	Adult Education Block Grant Data and Accountability	98,545.54
9010	Other Restricted Local	6,536.80
Total, Restricted Balance		<u>372,380.50</u>

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	2,096,831.00	2,096,831.00	340,182.89	2,738,292.00	641,461.00	30.6%
3) Other State Revenue		8300-8599	4,421,245.00	4,421,245.00	3,150,480.89	5,277,406.00	856,161.00	19.4%
4) Other Local Revenue		8600-8799	1,146,160.00	1,146,160.00	235,250.78	1,132,173.00	(13,987.00)	-1.2%
5) TOTAL, REVENUES			7,664,236.00	7,664,236.00	3,725,914.56	9,147,871.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,961,165.00	2,961,165.00	818,952.90	3,097,579.00	(136,414.00)	-4.6%
2) Classified Salaries		2000-2999	1,974,485.00	1,974,485.00	531,667.75	1,928,274.00	46,211.00	2.3%
3) Employee Benefits		3000-3999	1,742,709.00	1,742,709.00	505,527.56	1,942,182.00	(199,473.00)	-11.4%
4) Books and Supplies		4000-4999	201,798.00	201,798.00	106,954.60	461,806.00	(260,008.00)	-128.8%
5) Services and Other Operating Expenditures		5000-5999	391,453.00	391,453.00	144,017.94	654,025.00	(262,572.00)	-67.1%
6) Capital Outlay		6000-6999	0.00	0.00	54,734.29	670,865.00	(670,865.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	392,626.00	392,626.00	74,394.77	392,626.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,664,236.00	7,664,236.00	2,236,249.81	9,147,357.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,489,664.75	514.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,489,664.75	514.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	480,582.34	480,582.34		480,582.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,582.34	480,582.34		480,582.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,582.34	480,582.34		480,582.34		
2) Ending Balance, June 30 (E + F1e)			480,582.34	480,582.34		481,096.34		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	480,582.34	480,582.34		481,096.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,096,831.00	2,096,831.00	340,182.89	2,738,292.00	641,461.00	30.6%
TOTAL, FEDERAL REVENUE			2,096,831.00	2,096,831.00	340,182.89	2,738,292.00	641,461.00	30.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	4,403,745.00	4,403,745.00	2,444,217.97	4,432,311.00	28,566.00	0.6%
All Other State Revenue	All Other	8590	17,500.00	17,500.00	706,262.92	845,095.00	827,595.00	4729.1%
TOTAL, OTHER STATE REVENUE			4,421,245.00	4,421,245.00	3,150,480.89	5,277,406.00	856,161.00	19.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	497.00	514.00	514.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	105,760.00	105,760.00	41,979.41	91,250.00	(14,510.00)	-13.7%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,040,400.00	1,040,400.00	192,774.37	1,040,409.00	9.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,146,160.00	1,146,160.00	235,250.78	1,132,173.00	(13,987.00)	-1.2%
TOTAL, REVENUES			7,664,236.00	7,664,236.00	3,725,914.56	9,147,871.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,619,252.00	2,619,252.00	695,812.43	2,690,980.00	(71,728.00)	-2.7%
Certificated Pupil Support Salaries		1200	71,325.00	71,325.00	24,177.81	75,330.00	(4,005.00)	-5.6%
Certificated Supervisors' and Administrators' Salaries		1300	171,313.00	171,313.00	69,741.41	228,075.00	(56,762.00)	-33.1%
Other Certificated Salaries		1900	99,275.00	99,275.00	29,221.25	103,194.00	(3,919.00)	-3.9%
TOTAL, CERTIFICATED SALARIES			2,961,165.00	2,961,165.00	818,952.90	3,097,579.00	(136,414.00)	-4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,305,233.00	1,305,233.00	335,549.28	1,305,387.00	(154.00)	0.0%
Classified Support Salaries		2200	245,688.00	245,688.00	69,377.96	229,097.00	16,591.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	423,564.00	423,564.00	126,740.51	393,790.00	29,774.00	7.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,974,485.00	1,974,485.00	531,667.75	1,928,274.00	46,211.00	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	307,635.00	307,635.00	81,270.94	502,665.00	(195,030.00)	-63.4%
PERS		3201-3202	263,544.00	263,544.00	112,605.07	284,646.00	(21,102.00)	-8.0%
OASDI/Medicare/Alternative		3301-3302	158,522.00	158,522.00	61,794.01	178,057.00	(19,535.00)	-12.3%
Health and Welfare Benefits		3401-3402	667,954.00	667,954.00	222,988.11	844,407.00	(176,453.00)	-26.4%
Unemployment Insurance		3501-3502	1,899.00	1,899.00	680.72	2,230.00	(331.00)	-17.4%
Workers' Compensation		3601-3602	64,601.00	64,601.00	23,088.71	75,561.00	(10,960.00)	-17.0%
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	278,554.00	278,554.00	3,100.00	54,616.00	223,938.00	80.4%
TOTAL, EMPLOYEE BENEFITS			1,742,709.00	1,742,709.00	505,527.56	1,942,182.00	(199,473.00)	-11.4%
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	201,798.00	201,798.00	98,434.08	461,806.00	(260,008.00)	-128.8%
Noncapitalized Equipment		4400	0.00	0.00	8,520.52	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			201,798.00	201,798.00	106,954.60	461,806.00	(260,008.00)	-128.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25,852.00	25,852.00	5,893.19	20,161.00	5,691.00	22.0%
Dues and Memberships		5300	0.00	0.00	900.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	726.32	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,000.00	70,000.00	8,638.33	30,000.00	40,000.00	57.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	3,101.56	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80,000.00	80,000.00	40,292.42	80,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	205,601.00	205,601.00	84,431.36	513,864.00	(308,263.00)	-149.9%
Communications		5900	0.00	0.00	34.76	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			391,453.00	391,453.00	144,017.94	654,025.00	(262,572.00)	-67.1%
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	963.00	598,977.00	(598,977.00)	New
Equipment		6400	0.00	0.00	53,771.29	71,888.00	(71,888.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	54,734.29	670,865.00	(670,865.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	392,626.00	392,626.00	74,394.77	392,626.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			392,626.00	392,626.00	74,394.77	392,626.00	0.00	0.0%
TOTAL, EXPENDITURES			7,664,236.00	7,664,236.00	2,236,249.81	9,147,357.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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		

Resource	Description	2017/18 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	479,956.72
9010	Other Restricted Local	1,139.62
Total, Restricted Balance		<u>481,096.34</u>

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	16,230,000.00	16,230,000.00	2,972,709.76	16,754,906.00	524,906.00	3.2%
3) Other State Revenue		8300-8599	1,130,000.00	1,130,000.00	212,765.19	1,164,000.00	34,000.00	3.0%
4) Other Local Revenue		8600-8799	1,200,000.00	1,200,000.00	11,046.33	1,200,000.00	0.00	0.0%
5) TOTAL, REVENUES			18,560,000.00	18,560,000.00	3,196,521.28	19,118,906.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,655,418.00	6,655,418.00	1,939,086.35	6,577,892.00	77,526.00	1.2%
3) Employee Benefits		3000-3999	2,591,338.00	2,591,338.00	751,231.01	2,651,310.00	(59,972.00)	-2.3%
4) Books and Supplies		4000-4999	8,048,971.00	8,048,971.00	2,486,320.40	8,173,921.00	(124,950.00)	-1.6%
5) Services and Other Operating Expenditures		5000-5999	324,225.00	324,225.00	167,372.74	302,926.00	21,299.00	6.6%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	102,104.08	117,104.00	(102,104.00)	-680.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	925,048.00	925,048.00	0.00	927,288.00	(2,240.00)	-0.2%
9) TOTAL, EXPENDITURES			18,560,000.00	18,560,000.00	5,446,114.58	18,750,441.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(2,249,593.30)	368,465.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(2,249,593.30)	368,465.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,077,681.73	2,077,681.73		2,077,681.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,077,681.73	2,077,681.73		2,077,681.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,077,681.73	2,077,681.73		2,077,681.73		
2) Ending Balance, June 30 (E + F1e)			2,077,681.73	2,077,681.73		2,446,146.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	230,700.00	230,700.00		230,700.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,846,981.73	1,846,981.73		2,215,446.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	16,230,000.00	16,230,000.00	2,882,709.76	16,620,000.00	390,000.00	2.4%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	90,000.00	134,906.00	134,906.00	New
TOTAL, FEDERAL REVENUE			16,230,000.00	16,230,000.00	2,972,709.76	16,754,906.00	524,906.00	3.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,130,000.00	1,130,000.00	212,765.19	1,164,000.00	34,000.00	3.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,130,000.00	1,130,000.00	212,765.19	1,164,000.00	34,000.00	3.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,120,000.00	1,120,000.00	1,984.49	1,120,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	625.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	80,000.00	80,000.00	8,436.84	80,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200,000.00	1,200,000.00	11,046.33	1,200,000.00	0.00	0.0%
TOTAL, REVENUES			18,560,000.00	18,560,000.00	3,196,521.28	19,118,906.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	5,483,556.00	5,483,556.00	1,530,038.66	5,374,921.00	108,635.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	714,546.00	714,546.00	272,780.24	771,081.00	(56,535.00)	-7.9%
Clerical, Technical and Office Salaries		2400	437,316.00	437,316.00	134,692.55	411,890.00	25,426.00	5.8%
Other Classified Salaries		2900	20,000.00	20,000.00	1,575.00	20,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,655,418.00	6,655,418.00	1,939,086.35	6,577,892.00	77,526.00	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	987,170.00	987,170.00	275,203.00	960,323.00	26,847.00	2.7%
OASDI/Medicare/Alternative		3301-3302	482,389.00	482,389.00	137,301.73	478,040.00	4,349.00	0.9%
Health and Welfare Benefits		3401-3402	1,002,814.00	1,002,814.00	301,191.77	1,088,101.00	(85,287.00)	-8.5%
Unemployment Insurance		3501-3502	3,206.00	3,206.00	970.15	3,315.00	(109.00)	-3.4%
Workers' Compensation		3601-3602	103,759.00	103,759.00	32,964.36	108,731.00	(4,972.00)	-4.8%
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	12,000.00	12,000.00	3,600.00	12,800.00	(800.00)	-6.7%
TOTAL, EMPLOYEE BENEFITS			2,591,338.00	2,591,338.00	751,231.01	2,651,310.00	(59,972.00)	-2.3%
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	564,400.00	564,400.00	24,585.47	566,700.00	(2,300.00)	-0.4%
Noncapitalized Equipment		4400	122,571.00	122,571.00	3,815.81	120,602.00	1,969.00	1.6%
Food		4700	7,362,000.00	7,362,000.00	2,457,919.12	7,486,619.00	(124,619.00)	-1.7%
TOTAL, BOOKS AND SUPPLIES			8,048,971.00	8,048,971.00	2,486,320.40	8,173,921.00	(124,950.00)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,425.00	5,425.00	2,248.98	13,091.00	(7,666.00)	-141.3%
Dues and Memberships		5300	125.00	125.00	480.00	480.00	(355.00)	-284.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	122,000.00	122,000.00	31,026.93	74,740.00	47,260.00	38.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	160,000.00	160,000.00	80,333.23	161,250.00	(1,250.00)	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(54,375.00)	(54,375.00)	10,682.34	(47,205.00)	(7,170.00)	13.2%
Professional/Consulting Services and Operating Expenditures		5800	91,050.00	91,050.00	42,601.26	100,570.00	(9,520.00)	-10.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			324,225.00	324,225.00	167,372.74	302,926.00	21,299.00	6.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	102,104.08	117,104.00	(102,104.00)	-680.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	15,000.00	102,104.08	117,104.00	(102,104.00)	-680.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	925,048.00	925,048.00	0.00	927,288.00	(2,240.00)	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			925,048.00	925,048.00	0.00	927,288.00	(2,240.00)	-0.2%
TOTAL, EXPENDITURES			18,560,000.00	18,560,000.00	5,446,114.58	18,750,441.00		

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								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,230,062.35
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	955,824.00
9010	Other Restricted Local	29,560.38
Total, Restricted Balance		<u>2,215,446.73</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,896,380.00	1,896,380.00	1,896,380.00	1,896,380.00	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	58,500.00	58,500.00	4,847.01	58,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,954,880.00	1,954,880.00	1,901,227.01	1,954,880.00		
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	25,199.00	(25,199.00)	New
5) Services and Other Operating Expenditures		5000-5999	1,080,000.00	1,080,000.00	254,495.85	1,437,219.00	(357,219.00)	-33.1%
6) Capital Outlay		6000-6999	15,063,500.00	15,063,500.00	1,449,623.54	17,267,283.00	(2,203,783.00)	-14.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	121,380.00	121,380.00	50,575.00	121,380.00	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			16,264,880.00	16,264,880.00	1,754,694.39	18,851,081.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,310,000.00)	(14,310,000.00)	146,532.62	(16,896,201.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000,000.00	10,000,000.00	0.00	10,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,310,000.00)	(4,310,000.00)	146,532.62	(6,896,201.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,896,201.09	6,896,201.09		6,896,201.09	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)			6,896,201.09	6,896,201.09		6,896,201.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,896,201.09	6,896,201.09		6,896,201.09		
2) Ending Balance, June 30 (E + F1e)			2,586,201.09	2,586,201.09		0.09		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,586,201.09	2,586,201.09		0.09		
Deferred Maintenance	0000	9780	2,586,201.09					
Deferred Maintenance	0000	9780		2,586,201.09				
Deferred Maintenance	0000	9780				0.09		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,896,380.00	1,896,380.00	1,896,380.00	1,896,380.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,896,380.00	1,896,380.00	1,896,380.00	1,896,380.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	58,500.00	58,500.00	4,847.00	58,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.01	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			58,500.00	58,500.00	4,847.01	58,500.00	0.00	0.0%
TOTAL, REVENUES			1,954,880.00	1,954,880.00	1,901,227.01	1,954,880.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	25,199.00	(25,199.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	25,199.00	(25,199.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,060,000.00	1,060,000.00	176,976.85	1,197,234.00	(137,234.00)	-12.9%
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	20,000.00	20,000.00	77,519.00	239,985.00	(219,985.00)	-1099.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,080,000.00	1,080,000.00	254,495.85	1,437,219.00	(357,219.00)	-33.1%
CAPITAL OUTLAY								
Land Improvements		6170	100,000.00	100,000.00	318,957.90	778,628.00	(678,628.00)	-678.6%
Buildings and Improvements of Buildings		6200	14,963,500.00	14,963,500.00	1,130,665.64	16,488,655.00	(1,525,155.00)	-10.2%
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			15,063,500.00	15,063,500.00	1,449,623.54	17,267,283.00	(2,203,783.00)	-14.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	17,314.00	17,314.00	7,716.28	17,314.00	0.00	0.0%
Other Debt Service - Principal		7439	104,066.00	104,066.00	42,858.72	104,066.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,380.00	121,380.00	50,575.00	121,380.00	0.00	0.0%
TOTAL, EXPENDITURES			16,264,880.00	16,264,880.00	1,754,694.39	18,851,081.00		

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	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,000,000.00	10,000,000.00	0.00	10,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	11,000.00	11,000.00	1,109.00	11,000.00	0.00	0.0%
5) TOTAL, REVENUES			11,000.00	11,000.00	1,109.00	11,000.00		
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%
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)			11,000.00	11,000.00	1,109.00	11,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,000.00	11,000.00	1,109.00	11,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,472,852.90	1,472,852.90		1,472,852.90	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)			1,472,852.90	1,472,852.90		1,472,852.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,472,852.90	1,472,852.90		1,472,852.90		
2) Ending Balance, June 30 (E + F1e)			1,483,852.90	1,483,852.90		1,483,852.90		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,483,852.90	1,483,852.90		1,483,852.90		
OPEB Liability	0000	9780	1,483,852.90					
OPEB Liability	0000	9780		1,483,852.90				
OPEB Liability	0000	9780				1,483,852.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	11,000.00	11,000.00	1,109.00	11,000.00	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			11,000.00	11,000.00	1,109.00	11,000.00	0.00	0.0%
TOTAL, REVENUES			11,000.00	11,000.00	1,109.00	11,000.00		
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	135,579.00	135,579.00	37,791.84	135,579.00	0.00	0.0%
5) TOTAL, REVENUES			135,579.00	135,579.00	37,791.84	135,579.00		
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	11,750.00	11,750.00	55,332.70	70,538.00	(58,788.00)	-500.3%
6) Capital Outlay		6000-6999	102,926.00	102,926.00	6,414.06	50,225.00	52,701.00	51.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,515,200.00	1,515,200.00	757,600.00	1,515,200.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,629,876.00	1,629,876.00	819,346.76	1,635,963.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,494,297.00)	(1,494,297.00)	(781,554.92)	(1,500,384.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	300,000.00	300,000.00	300,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,194,297.00)	(1,194,297.00)	(481,554.92)	(1,200,384.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,719,624.60	7,719,624.60		7,719,624.60	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)			7,719,624.60	7,719,624.60		7,719,624.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,719,624.60	7,719,624.60		7,719,624.60		
2) Ending Balance, June 30 (E + F1e)			6,525,327.60	6,525,327.60		6,519,240.60		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,477,084.84	6,477,084.84		6,477,084.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	48,242.76	48,242.76		42,155.76		
Future Projects	0000	9780	48,242.76					
Future Projects	0000	9780		48,242.76				
Future Projects	0000	9780				42,155.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	88,329.00	88,329.00	31,952.80	88,329.00	0.00	0.0%
Interest		8660	47,250.00	47,250.00	5,839.04	47,250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			135,579.00	135,579.00	37,791.84	135,579.00	0.00	0.0%
TOTAL, REVENUES			135,579.00	135,579.00	37,791.84	135,579.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	10,149.00	(10,149.00)	New
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	11,750.00	11,750.00	55,332.70	60,389.00	(48,639.00)	-413.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,750.00	11,750.00	55,332.70	70,538.00	(58,788.00)	-500.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	102,926.00	102,926.00	6,414.06	50,225.00	52,701.00	51.2%
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			102,926.00	102,926.00	6,414.06	50,225.00	52,701.00	51.2%
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 Ald - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	1,515,200.00	1,515,200.00	757,600.00	1,515,200.00	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)			1,515,200.00	1,515,200.00	757,600.00	1,515,200.00	0.00	0.0%
TOTAL, EXPENDITURES			1,629,876.00	1,629,876.00	819,346.76	1,635,963.00		

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	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	300,000.00	300,000.00	300,000.00		

Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	6,477,084.84
Total, Restricted Balance		6,477,084.84

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	12,020,870.00	12,020,870.00	0.00	12,020,870.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	9,737.00	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			12,035,870.00	12,035,870.00	9,737.00	12,035,870.00		
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	3,037.13	20,000.00	(20,000.00)	New
6) Capital Outlay		6000-6999	26,086,379.00	26,086,379.00	7,736,294.55	25,326,999.00	759,380.00	2.9%
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			26,086,379.00	26,086,379.00	7,739,331.68	25,346,999.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,050,509.00)	(14,050,509.00)	(7,729,594.68)	(13,311,129.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	100,000.00	100,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,050,509.00)	(14,050,509.00)	(7,729,594.68)	(13,211,129.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,211,128.59	13,211,128.59		13,211,128.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,211,128.59	13,211,128.59		13,211,128.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,211,128.59	13,211,128.59		13,211,128.59		
2) Ending Balance, June 30 (E + F1e)			(839,380.41)	(839,380.41)		(0.41)		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(839,380.41)	(839,380.41)		(0.41)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	12,020,870.00	12,020,870.00	0.00	12,020,870.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,020,870.00	12,020,870.00	0.00	12,020,870.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	9,737.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	9,737.00	15,000.00	0.00	0.0%
TOTAL, REVENUES			12,035,870.00	12,035,870.00	9,737.00	12,035,870.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,037.13	20,000.00	(20,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	3,037.13	20,000.00	(20,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,086,379.00	26,086,379.00	7,736,294.55	25,326,999.00	759,380.00	2.9%
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			26,086,379.00	26,086,379.00	7,736,294.55	25,326,999.00	759,380.00	2.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,086,379.00	26,086,379.00	7,739,331.68	25,346,999.00		

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								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	100,000.00	100,000.00	New
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	100,000.00	100,000.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	107,367.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	347,697.00	347,697.00	66,748.49	391,843.00	44,146.00	12.7%
5) TOTAL, REVENUES			347,697.00	347,697.00	174,115.49	391,843.00		
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	86,918.00	86,918.00	38,512.95	514,321.00	(427,403.00)	-491.7%
6) Capital Outlay		6000-6999	556,955.00	556,955.00	8,681.04	485,473.00	71,482.00	12.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,643,873.00	1,643,873.00	47,193.99	999,794.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,296,176.00)	(1,296,176.00)	126,921.50	(607,951.00)		
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	2,700,000.00	(2,700,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(2,700,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,296,176.00)	(1,296,176.00)	126,921.50	(3,307,951.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,969,959.12	16,969,959.12		16,969,959.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,969,959.12	16,969,959.12		16,969,959.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,969,959.12	16,969,959.12		16,969,959.12		
2) Ending Balance, June 30 (E + F1e)			15,673,783.12	15,673,783.12		13,662,008.12		
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 Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,784,536.34	9,784,536.34		10,493,026.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,889,246.78	5,889,246.78		3,168,981.61		
Future Projects	0000	9780	5,889,246.78					
Future Projects	0000	9780		5,889,246.78				
Future Projects	0000	9780				3,168,981.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	107,367.00	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	107,367.00	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	7,638.00	7,638.00	3,182.70	7,638.00	0.00	0.0%
Interest		8660	287,300.00	287,300.00	20,185.65	317,000.00	29,700.00	10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,759.00	2,759.00	43,380.14	2,759.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,000.00	50,000.00	0.00	64,446.00	14,446.00	28.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			347,697.00	347,697.00	66,748.49	391,843.00	44,146.00	12.7%
TOTAL, REVENUES			347,697.00	347,697.00	174,115.49	391,843.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	38,512.95	244,378.00	(194,378.00)	-388.8%
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	36,918.00	36,918.00	0.00	269,943.00	(233,025.00)	-631.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,918.00	86,918.00	38,512.95	514,321.00	(427,403.00)	-491.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	556,955.00	556,955.00	8,681.04	485,473.00	71,482.00	12.8%
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			556,955.00	556,955.00	8,681.04	485,473.00	71,482.00	12.8%
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	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
TOTAL, EXPENDITURES			1,643,873.00	1,643,873.00	47,193.99	999,794.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	2,700,000.00	(2,700,000.00)	New
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	2,700,000.00	(2,700,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	(2,700,000.00)		

Resource	Description	2017/18
		Projected Year Totals
6230	California Clean Energy Jobs Act	0.41
9010	Other Restricted Local	10,493,026.10
Total, Restricted Balance		10,493,026.51

	Object	Beginning Balances (Ref: 000)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL										
Liabilities and Deferred Inflows										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL										
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		17,752,491.00	23,576,666.00	11,846,312.00	14,093,986.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	27,829,637.00	16,301,929.00	16,301,929.00	21,962,327.00	5,144,312.00		230,160,113.00	230,160,113.00
Property Taxes	8020-8079		383,826.00	13,507,501.00	4,189,445.00			42,500,000.00	42,500,000.00
Miscellaneous Funds	8080-8099	(1,133,595.00)	(561,627.00)	441,124.00	(4,562,739.00)			(9,414,887.00)	(9,414,887.00)
Federal Revenue	8100-8299	3,938,918.00	372,720.00	227,521.00	7,152,348.00	2,800,000.00	6,500,000.00	30,551,808.00	30,551,808.00
Other State Revenue	8300-8599	1,020,160.00	2,100,946.00	65,141.00	11,544,240.00	800,000.00		26,349,628.00	26,349,628.00
Other Local Revenue	8600-8799	1,411,371.00	1,748,794.00	1,903,795.00	7,463,541.00	375,000.00		17,207,987.00	17,207,987.00
Interfund Transfers In	8910-8929				2,700,000.00			2,700,000.00	2,700,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		33,066,491.00	20,346,588.00	32,447,011.00	50,449,162.00	9,119,312.00	6,500,000.00	340,054,649.00	340,054,649.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,799,532.00	12,974,272.00	13,079,509.00	11,979,666.00	2,000,000.00	3,000,000.00	152,016,760.00	152,016,760.00
Classified Salaries	2000-2999	4,115,241.00	4,161,679.00	4,858,668.00	5,172,345.00	300,000.00	400,000.00	50,896,697.00	50,896,697.00
Employee Benefits	3000-3999	4,874,507.00	5,035,348.00	5,133,691.00	16,354,870.00	400,000.00	450,000.00	69,180,715.00	69,180,715.00
Books and Supplies	4000-4999	1,757,382.00	3,006,492.00	2,798,973.00	4,757,098.00	4,000,000.00	4,000,000.00	32,300,036.00	32,300,036.00
Services	5000-5999	2,709,324.00	3,461,647.00	2,598,624.00	5,217,379.00	3,500,000.00	5,000,000.00	48,234,954.00	48,234,954.00
Capital Outlay	6000-6599	972,406.00	2,798,338.00	1,128,015.00	1,444,538.00			9,217,451.00	9,217,451.00
Other Outgo	7000-7499	13,924.00	639,166.00	601,857.00	(275,650.00)			2,191,231.00	2,191,231.00
Interfund Transfers Out	7600-7629							10,000,000.00	10,000,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		27,242,316.00	32,076,942.00	30,199,337.00	44,650,546.00	10,200,000.00	12,850,000.00	374,037,844.00	374,037,844.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							9,367,707.00	
Due From Other Funds	9310							1,124,581.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	10,492,288.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							21,201,305.00	
Due To Other Funds	9610							1,200,954.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,982,572.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	24,384,831.00	
Nonoperating								0.00	
Suspense Clearing	9910							(13,892,543.00)	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(13,892,543.00)	
E. NET INCREASE/DECREASE (B - C + D)		5,824,175.00	(11,730,354.00)	2,247,674.00	5,798,616.00	(1,080,688.00)	(6,350,000.00)	(47,875,738.00)	(33,983,195.00)
F. ENDING CASH (A + E)		23,576,666.00	11,846,312.00	14,093,986.00	19,892,602.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,461,914.00	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,600.00	22,600.00	22,748.00	22,748.00	148.00	1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,600.00	22,600.00	22,748.00	22,748.00	148.00	1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	28.00	28.00	28.00	0%
b. Special Education-Special Day Class	99.00	99.00	85.00	85.00	(14.00)	-14%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation 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)	99.00	99.00	113.00	113.00	14.00	14%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,699.00	22,699.00	22,861.00	22,861.00	162.00	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	2,051.00	2,051.00	2,065.00	2,065.00	14.00	1%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
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	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2,051.00	2,051.00	2,065.00	2,065.00	14.00	1%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
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	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,051.00	2,051.00	2,065.00	2,065.00	14.00	1%

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

**2017/2018
FIRST INTERIM BUDGET
MULTIYEAR PROJECTION ASSUMPTIONS
FOR 2018/2019 AND 2019/2020**

GENERAL FUND – UNRESTRICTED

REVENUE ASSUMPTIONS

For the 2018/19 projection year, the Local Control Funding Formula (LCFF) includes a 2.15% COLA, 100% Gap funding and an increase in ADA (Average Daily Attendance) of 175. The ADA increase is as follows:

- Twin Rivers – 108 (52 from adding 6th grade to Regency Park)
- Creative Connections Arts Academy – 5
- Smythe Academy of Arts and Sciences – 4
- Westside Preparatory Charter – 58 (adding a school site location at Regency Park)

The unduplicated percentages are:

- Twin Rivers – 87.34%
- Creative Connections Arts Academy – 68.18%
- Smythe Academy of Arts and Sciences – 91.53%
- Westside Preparatory Charter – 71.60%

With the 100% Gap funding and increase in ADA, the LCFF is projected with a \$16.6 million increase; \$8 million to base and \$8.6 million to supplemental/concentration funds. The base funding is eliminating most of the deficit spending and covering the increase costs for automatic step/column and STRS & PERS. The majority of the supplemental/concentration funds (\$6.2 million) are earmarked to maximum the CSR calculation and for changes for the 2018/2019 HR Staffing Handbook.

The projection for 2019/2020 includes a 2.35% COLA and no change to ADA. The unduplicated percentages are:

- Twin Rivers – 87.26%
- Creative Connections Arts Academy – 68.34%
- Smythe Academy of Arts and Sciences – 91.30%
- Westside Preparatory Charter – 68.83%

LCFF is projected with a \$6.2 million increase; \$4.7 million to base and \$1.5 million to supplemental/concentration funds. Automatic step/column increases and the STRS & PERS increases are estimated at \$5.5 million; \$800 thousand more than the LCFF base revenue increase.

Federal Revenues remain unchanged in the projection years.

Other State Revenues includes Lottery and the Mandate Block Grant (MBG). A reduction of \$3.6 million is applied for the one-time Mandated Cost funds received in 2017/2018 (funds received in addition to the MBG and used towards a one-time relief of deficit spending in 2017/2018). Most of the MBG funds (\$700,000 of the \$885,590) are being used on-going to minimize deficit spending.

Other Local Revenues includes a reduction of \$1,063,643 in 2018/19 for the one-time insurance reimbursement in 2017/18. A reduction of \$151 thousand in 2018/2019 and an additional reduction of another \$151 thousand in 2019/2020 to the Regional Occupational Program funding from SCOE. The funding from SCOE will continue to decrease until it is zero; anticipated for the year 2020/2021. The next largest revenue source is the MOUs with Heritage Peak, Highlands Community Charter and Gateway Community Charters for administrative and other support services from Twin Rivers.

Transfers In are decreased to zero in 2018/2019 for the one-time increase of \$2.7 million in 2017/2018 to assist with deficit spending.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.10% for step/column in both projection years. There is no salary schedule increase for either projection year. The Other Adjustments reduction of \$7,482,259 is the 2016/2017 2% retro for TRUE and management paid for in 2017/2018 and the one-time 2016/2017 1% and 2017/2018 1% for TRUE and management paid for in 2017/2018 along with a decrease for other changes in supplemental/concentration funded programs and an increase of seven teachers for increased enrollment.

Classified Salaries increase by 2.10% for step in both projection years. There is no salary schedule increase for either projection year. The Other Adjustments reduction of \$254,056 is the 2016/2017 2% retro for management and confidential paid for in 2017/2018 and the one-time 2016/2017 1% and 2017/2018 1% for management and confidential paid for in 2017/2018.

Except for increases to CalSTRS and CalPERS, all other statutory benefit rates are unchanged in both projection years. CalSTRS statutory rate increases started in 2014/2015 and increases an additional 1.85% each year until 2020/2021; 19.10% employer contribution in 2020/2021. CalPERS estimated increases vary year to year with a final estimate of 20.40% for 2020/2021 (2.569% increase in 2018/2019 and 2.70% increase in 2019/2020). CalSTRS and CalPERS increase costs in 2019/20 over 2014/2015 is estimated to be \$14.3 million. Benefit amounts are adjusted for the changes in salaries indicated above.

In 2018/2019 Books and Supplies include an on-going \$5.3 million reduction for prior year carryovers.

Services and Other Operating reflect an on-going decrease in 2018/2019 for the elimination of prior year carryovers of \$5 million.

Capital Outlay includes an on-going decreases in 2018/2019 for \$1.3 million for the VOIP system and \$1 million for the insurance reimbursement which were both budgeted in 2017/2018.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Cost's remain unchanged in the projection years.

Transfers Out remain unchanged in the projection years.

Other Adjustments for both years is new supplemental/concentration funds that currently are not identified for a specific purpose. These funds will be a part of the LCAP process to be incorporated into the budget.

ENDING FUND BALANCE

At Adopted budget, the on-going deficit spending for 2018/2019 should have been reflected at \$10.2 million. What was noted was that year's deficit spending, not the true on-going deficit spending due to the use of one-time mandated revenue of \$4.2 million. Additionally, the TRUE 2016/2017 2%

salary schedule increase of \$3.6 million was treated as a one-time expenditure instead of on-going and thus was not in the 2018/2019 projections.

\$2.4 mil deficit spending noted at 2017/2018 Adopted budget for 2018/2019 projection

\$4.2 mil use of one-time revenue

\$3.6 mil on-going salary increase not reflected in 2018/2019

\$10.2 mil on-going deficit spending 2017/2018 Adopted budget for 2018/2019 projection

Now at First Interim, with the use of Gap funding at 100% and COLA of 2.15% for the LCFF revenue, increased ADA, changes to the HR Staffing Handbook and changes within instructional programs, the 2018/2019 multiyear projection on-going deficit spending is down to \$1,228,937. The ending fund balance covers the required 3% State reserve for economic uncertainties.

For 2019/2020 we are deficit spending \$2 million. The increase in deficit spending is due to the automatic step/column increases and the STRS & PERS increases being more than the 2.3% LCFF revenue increase. The ending fund balance falls short by \$600 thousand of the required 3% State reserve for economic uncertainties. In both of the projection years, we do not meet our Board Policy intent to maintain a minimum reserve for economic uncertainties equal to at least one month of general fund payroll expenditures (\$15 million), or 6% of general fund expenditures and other financing uses.

We will continue to monitor, analyze and evaluate the budget assumptions and projections to meet the required State reserves by 2019/2020. Additionally, the District continues to implement programs and philosophies to attract and retain students and increase student attendance.

The ending fund balances are categorized by the GASB 54 requirements.

2018/2019:

Nonspendable - \$878,672

Restricted - \$0

Assigned - \$0

Economic Uncertainties - \$11,996,993

Unassigned - \$0

2019/2020:

Nonspendable - \$878,672

Restricted - \$0

Assigned - \$0

Economic Uncertainties - \$9,916,298

Unassigned - \$0

GENERAL FUND – RESTRICTED

REVENUE ASSUMPTIONS

In 2018/2019 Federal Revenues reflect a \$7.6 million reduction for one-time 2017/2018 deferred revenue.

Other State Revenues reflect a \$623 thousand reduction for one-time 2017/2018 deferred revenue.

Other Local Revenues remain unchanged in the projection years.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.10% for step/column in both projection years. There is no salary schedule increase included in the projection years.

Classified Salaries increase by 2.10% for step in both projection years. There is no salary schedule increase for either projection year.

Except for increases to CalSTRS and CalPERS, all other statutory benefit rates are unchanged in both projection years. CalSTRS statutory rate increases started in 2014/2015 and increases an additional 1.85% each year until 2020/2021; 19.10% employer contribution in 2020/2021. CalPERS estimated increases vary year to year with a final estimate of 20.40% for 2020/2021 (2.569% increase in 2018/2019 and 2.70% increase in 2019/2020).

Books and Supplies decrease \$3 million in 2018/2019 to eliminate one-time expenditures in 2017/2018, which utilize a carryover balance.

Services decrease in both projection years. 2018/2019 reflects a decrease of \$1million to eliminate one-time expenditures in 2017/2018 (which utilize a carryover balance), \$5.2 million decrease for deferred revenue and a decrease to balance the programs due to step/column increases, STRS and PERS increases. 2019/2020 reflects a decrease to balance the programs due to step/column and retirement benefit increases.

Capital Outlay includes an on-going decrease of \$2.5 million to eliminate one-time expenditures in 2017/2018, which utilize a carryover balance.

ENDING FUND BALANCE

The multiyear projections reflect a balanced budget for the restricted programs.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	263,245,226.00	6.31%	279,857,379.00	2.22%	286,074,988.00
2. Federal Revenues	8100-8299	30,551,808.00	-24.87%	22,953,495.00	0.00%	22,953,495.00
3. Other State Revenues	8300-8599	26,349,628.00	-16.18%	22,086,727.00	0.00%	22,086,727.00
4. Other Local Revenues	8600-8799	17,207,987.00	-7.06%	15,993,344.00	-0.94%	15,842,344.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,700,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		340,054,649.00	0.25%	340,890,945.00	1.78%	346,957,554.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				152,016,760.00		146,088,334.00
b. Step & Column Adjustment				1,553,833.00		1,593,285.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,482,259.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	152,016,760.00	-3.90%	146,088,334.00	1.09%	147,681,619.51
2. Classified Salaries						
a. Base Salaries				50,896,697.00		51,732,735.00
b. Step & Column Adjustment				1,090,094.00		1,113,877.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(254,056.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,896,697.00	1.64%	51,732,735.00	2.15%	52,846,612.00
3. Employee Benefits	3000-3999	69,180,715.00	4.11%	72,022,536.00	6.24%	76,517,128.00
4. Books and Supplies	4000-4999	32,300,036.00	-44.44%	17,945,368.00	-0.84%	17,794,368.00
5. Services and Other Operating Expenditures	5000-5999	48,234,954.00	-25.04%	36,157,838.00	-4.55%	34,512,586.00
6. Capital Outlay	6000-6999	9,217,451.00	-52.77%	4,353,808.00	0.00%	4,353,808.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,688,001.00	0.00%	3,688,001.00	0.00%	3,688,001.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,496,770.00)	53.45%	(2,296,770.02)	0.00%	(2,296,770.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				2,428,033.00		3,940,896.00
11. Total (Sum lines B1 thru B10)		374,037,844.00	-8.53%	342,119,882.98	2.02%	349,038,248.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(33,983,195.00)		(1,228,937.98)		(2,080,694.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		48,087,797.72		14,104,602.72		12,875,664.74
2. Ending Fund Balance (Sum lines C and D1)		14,104,602.72		12,875,664.74		10,794,970.23
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	878,672.00		878,672.00		878,672.00
b. Restricted	9740	223.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,225,707.74		11,996,992.74		9,916,298.23
2. Unassigned/Unappropriated	9790	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,104,602.72		12,875,664.74		10,794,970.23

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,225,707.74		11,996,992.74		9,916,298.23
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.02)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		13,225,707.72		11,996,992.74		9,916,298.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.54%		3.51%		2.84%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
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)		24,813.00		24,926.00		24,926.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		374,037,844.00		342,119,882.98		349,038,248.51
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		374,037,844.00		342,119,882.98		349,038,248.51
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,221,135.32		10,263,596.49		10,471,147.46
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,221,135.32		10,263,596.49		10,471,147.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	263,245,226.00	6.31%	279,857,379.00	2.22%	286,074,988.00
2. Federal Revenues	8100-8299	11,771.00	0.00%	11,771.00	0.00%	11,771.00
3. Other State Revenues	8300-8599	8,257,076.00	-43.60%	4,657,076.00	0.00%	4,657,076.00
4. Other Local Revenues	8600-8799	4,809,538.00	-25.25%	3,594,895.00	-4.20%	3,443,895.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,700,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(35,870,806.00)	0.00%	(35,870,806.00)	0.00%	(35,870,806.00)
6. Total (Sum lines A1 thru A5c)		243,152,805.00	3.74%	252,250,315.00	2.40%	258,316,924.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				122,062,828.00		115,774,955.00
b. Step & Column Adjustment				1,194,386.00		1,229,524.51
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,482,259.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	122,062,828.00	-5.15%	115,774,955.00	1.06%	117,004,479.51
2. Classified Salaries						
a. Base Salaries				38,530,361.00		39,069,607.00
b. Step & Column Adjustment				793,302.00		809,962.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(254,056.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,530,361.00	1.40%	39,069,607.00	2.07%	39,879,569.00
3. Employee Benefits	3000-3999	48,736,320.00	3.89%	50,633,311.00	6.95%	54,150,550.00
4. Books and Supplies	4000-4999	16,513,562.00	-33.64%	10,958,894.00	-1.38%	10,807,894.00
5. Services and Other Operating Expenditures	5000-5999	28,029,184.00	-17.84%	23,029,184.00	0.00%	23,029,184.00
6. Capital Outlay	6000-6999	6,193,966.00	-38.16%	3,830,323.00	0.00%	3,830,323.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,957,498.00	0.00%	1,957,498.00	0.00%	1,957,498.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,202,775.00)	0.00%	(4,202,775.00)	0.00%	(4,202,775.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				2,428,033.00		3,940,896.00
11. Total (Sum lines B1 thru B10)		267,820,944.00	-5.36%	253,479,030.00	2.73%	260,397,618.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(24,668,139.00)		(1,228,715.00)		(2,080,694.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		38,772,518.74		14,104,379.74		12,875,664.74
2. Ending Fund Balance (Sum lines C and D1)		14,104,379.74		12,875,664.74		10,794,970.23
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	878,672.00		878,672.00		878,672.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,225,707.74		11,996,992.74		9,916,298.23
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,104,379.74		12,875,664.74		10,794,970.23

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,225,707.74		11,996,992.74		9,916,298.23
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)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,225,707.74		11,996,992.74		9,916,298.23
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.						
Please see Assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	30,540,037.00	-24.88%	22,941,724.00	0.00%	22,941,724.00
3. Other State Revenues	8300-8599	18,092,552.00	-3.66%	17,429,651.00	0.00%	17,429,651.00
4. Other Local Revenues	8600-8799	12,398,449.00	0.00%	12,398,449.00	0.00%	12,398,449.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	35,870,806.00	0.00%	35,870,806.00	0.00%	35,870,806.00
6. Total (Sum lines A1 thru A5c)		96,901,844.00	-8.53%	88,640,630.00	0.00%	88,640,630.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,953,932.00		30,313,379.00
b. Step & Column Adjustment				359,447.00		363,761.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,953,932.00	1.20%	30,313,379.00	1.20%	30,677,140.00
2. Classified Salaries						
a. Base Salaries				12,366,336.00		12,663,128.00
b. Step & Column Adjustment				296,792.00		303,915.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,366,336.00	2.40%	12,663,128.00	2.40%	12,967,043.00
3. Employee Benefits	3000-3999	20,444,395.00	4.62%	21,389,225.00	4.57%	22,366,578.00
4. Books and Supplies	4000-4999	15,786,474.00	-55.74%	6,986,474.00	0.00%	6,986,474.00
5. Services and Other Operating Expenditures	5000-5999	20,205,770.00	-35.03%	13,128,654.00	-12.53%	11,483,402.00
6. Capital Outlay	6000-6999	3,023,485.00	-82.69%	523,485.00	0.00%	523,485.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,730,503.00	0.00%	1,730,503.00	0.00%	1,730,503.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,706,005.00	-29.56%	1,906,004.98	0.00%	1,906,005.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		106,216,900.00	-16.55%	88,640,852.98	0.00%	88,640,630.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,315,056.00)		(222.98)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,315,278.98		222.98		0.00
2. Ending Fund Balance (Sum lines C and D1)		222.98		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	223.00				
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	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		222.98		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see Assumptions attached.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	623,907.00	0.00%	623,907.00	0.00%	623,907.00
3. Other State Revenues	8300-8599	2,795,229.00	-3.02%	2,710,719.00	0.00%	2,710,719.00
4. Other Local Revenues	8600-8799	7,060.00	0.00%	7,060.00	0.00%	7,060.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		3,426,196.00	-2.47%	3,341,686.00	0.00%	3,341,686.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	1,239,855.00	-4.95%	1,178,453.00	1.50%	1,196,130.00
2. Classified Salaries	2000-2999	727,652.00	1.50%	738,567.00	1.50%	749,646.00
3. Employee Benefits	3000-3999	741,175.00	7.00%	793,068.00	6.84%	847,333.00
4. Books and Supplies	4000-4999	190,514.00	-36.74%	120,514.00	0.00%	120,514.00
5. Services and Other Operating Expenditures	5000-5999	712,049.00	-56.18%	312,049.00	-25.64%	232,049.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	176,856.00	1.64%	179,760.00	0.10%	179,932.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		4,088,101.00	-11.39%	3,622,411.00	0.09%	3,625,604.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(661,905.00)		(280,725.00)		(283,918.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,254,252.94		592,347.94		311,622.94
2. Ending Fund Balance (Sum lines C and D1)		592,347.94		311,622.94		27,704.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	372,380.50		311,622.94		27,704.94
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	219,967.44				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		592,347.94		311,622.94		27,704.94
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2018/19 - Federal and Other Local Revenue (fee based programs) remain unchanged in the projection years. The State one-time consortium fund are removed in 2018/19. A 1.5% step and column increase is budgeted in both certificated and classified salaries. No COLA is budgeted. Extra duty is reduced with the removal of the one-time consortium revenue. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged in both projection years. Supplies and Services and Operations decrease significantly to remove the one-time carryover funds. Indirect cost is projected at the 2017/18 rate of 5.72%. 2019/20 - Federal, State and Other Local Revenue (fee based programs) remain unchanged in the projection year. A 1.5% step and column increase is budgeted in both certificated and classified salaries. No COLA is budgeted. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged in both projection years. Indirect cost is projected at the 2017/18 rate of 5.72%. Services and Operations decrease to cover the increase salary and benefit costs. No other expenditure changes are projected.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,738,292.00	-21.87%	2,139,315.00	0.00%	2,139,315.00
3. Other State Revenues	8300-8599	5,277,406.00	-13.30%	4,575,518.00	0.00%	4,575,518.00
4. Other Local Revenues	8600-8799	1,132,173.00	-19.13%	915,636.00	0.00%	915,636.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		9,147,871.00	-16.59%	7,630,469.00	0.00%	7,630,469.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	3,097,579.00	-9.67%	2,798,177.00	0.07%	2,800,150.00
2. Classified Salaries	2000-2999	1,928,274.00	-1.72%	1,895,116.00	0.44%	1,903,543.00
3. Employee Benefits	3000-3999	1,942,182.00	2.56%	1,991,821.00	6.68%	2,124,897.00
4. Books and Supplies	4000-4999	461,806.00	-45.18%	253,172.00	-27.65%	183,172.00
5. Services and Other Operating Expenditures	5000-5999	654,025.00	-22.93%	504,025.00	-15.87%	424,025.00
6. Capital Outlay	6000-6999	670,865.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	392,626.00	8.42%	425,700.00	-0.09%	425,327.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		9,147,357.00	-13.99%	7,868,011.00	-0.09%	7,861,114.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		514.00		(237,542.00)		(230,645.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	480,582.34		481,096.34		243,554.34
2. Ending Fund Balance (Sum lines C and D1)		481,096.34		243,554.34		12,909.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	481,096.34		243,554.34		12,909.34
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		481,096.34		243,554.34		12,909.34
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2018/19 -Federal (Head Start) revenue is reduced for the one-time duration funds received in 2017/18. State Revenues (CSPP and CCTR) remain unchanged but the one-time QRIS grant carryover funds are eliminated. Other Local Revenue (First Five and parent paid fees) decrease slightly for updated 3-year First Five funding. Salary and benefits include a 1.5% step and column increase and no COLA is budgeted. Reductions are made with the reduction of revenue to the First Five funds and the QRIS grant. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged in both projection years. All other expenditures decrease due to the reduction of First Five Funding and the one-time QRIS grant. 2019/20 - Federal (Head Start), State Revenues (CSPP and CCTR), and Other Local Revenue (First Five and parent paid fees) are unchanged. Salary and benefits include a 1.5% step and column increase and no COLA is budgeted. Except for the increase to STRS and PERS, Employee Benefit rates are unchanged in both projection years. All other expenditures decrease to cover the increase costs of salary and benefits.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	16,754,906.00	0.46%	16,832,455.00	1.00%	17,000,779.00
3. Other State Revenues	8300-8599	1,164,000.00	1.00%	1,175,640.00	1.01%	1,187,514.00
4. Other Local Revenues	8600-8799	1,200,000.00	1.00%	1,212,000.00	0.99%	1,224,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		19,118,906.00	0.53%	19,220,095.00	1.00%	19,412,293.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	6,577,892.00	1.63%	6,685,000.00	1.50%	6,785,275.00
3. Employee Benefits	3000-3999	2,651,310.00	3.91%	2,755,000.00	4.17%	2,870,000.00
4. Books and Supplies	4000-4999	8,173,921.00	1.54%	8,300,000.00	1.55%	8,429,000.00
5. Services and Other Operating Expenditures	5000-5999	302,926.00	-9.22%	275,000.00	5.45%	290,000.00
6. Capital Outlay	6000-6999	117,104.00	-76.85%	27,104.00	84.47%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	927,288.00	2.01%	945,911.00	2.01%	964,888.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		18,750,441.00	1.27%	18,988,015.00	2.11%	19,389,163.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		368,465.00		232,080.00		23,130.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	2,077,681.73		2,446,146.73		2,678,226.73
2. Ending Fund Balance (Sum lines C and D1)		2,446,146.73		2,678,226.73		2,701,356.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	230,700.00		230,700.00		230,700.00
b. Restricted	9740	2,215,446.73		2,447,526.73		2,470,656.73
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		2,446,146.73		2,678,226.73		2,701,356.73
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
<p>2018/19 - Federal and State Revenues are projected to increase by about 1% in the breakfast, lunch and after school feeding programs. Additionally, the Federal revenue is reduced for the one-time equipment grant. Other Local Revenue reflects a 1% increase in ala-carte sales from implementation of portable kiosks at the secondary schools. A step increase is budgeted for classified salaries. No COLA is budgeted. Except for the increase to PERS, Employee Benefit rates are unchanged in both projection years. The food budget is increased slightly to account for projected food needs from anticipated increased sales and costs. Capital Outlay decreases for the equipment grant. Indirect cost is projected at 5.25% until the projected year rates are updated from CDE. 2019/20 - Federal and State Revenues are projected to increase by about 1% in the breakfast, lunch and after school feeding programs. Other Local Revenue reflects a 1% increase in ala-carte sales. A step increase is budgeted for classified salaries. No COLA is budgeted. Except for the increase to PERS, Employee Benefit rates are unchanged in both projection years. The food budget is increased slightly to account for projected food needs from anticipated increased sales and costs. Indirect cost is projected at 5.25% until the projected year rates are updated from CDE.</p> <p>Although the overall fund is increasing each year, the main NSLP is deficit spending \$1,061 in 17/18, \$127,068 in 18/19 and \$299,511 in 19/20. The ending fund balance for this program in 19/20 is \$741,446. The deficit spending has been significantly reduced compared to last year's First Interim budget through efficiencies with reductions to extra hours, closure of a few positions, reduction of food waste and increase in revenue from the federal/state reimbursement rate in 17/18.</p>						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,896,380.00	0.00%	1,896,380.00	0.00%	1,896,380.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	58,500.00	0.00%	58,500.00	0.00%	58,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		11,954,880.00	0.00%	11,954,880.00	0.00%	11,954,880.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	25,199.00	-0.79%	25,000.00	0.00%	25,000.00
5. Services and Other Operating Expenditures	5000-5999	1,437,219.00	-30.42%	1,000,000.00	0.00%	1,000,000.00
6. Capital Outlay	6000-6999	17,267,283.00	-37.40%	10,808,500.09	0.00%	10,808,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,380.00	0.00%	121,380.00	0.00%	121,380.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		18,851,081.00	-36.58%	11,954,880.09	0.00%	11,954,880.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,896,201.00)		(0.09)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	6,896,201.09		0.09		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.09		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.09				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.09		0.00		0.00
(Line D3f must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2018/19 - No change to the revenues. All funds are budgeted to be spent. 2019/20 - No change from the prior year.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	11,000.00	0.00%	11,000.00	0.00%	11,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		11,000.00	0.00%	11,000.00	0.00%	11,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		11,000.00		11,000.00		11,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,472,852.90		1,483,852.90		1,494,852.90
2. Ending Fund Balance (Sum lines C and D1)		1,483,852.90		1,494,852.90		1,505,852.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,483,852.90		1,494,852.90		1,505,852.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,483,852.90		1,494,852.90		1,505,852.90
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Only interest income is budgeted in the projection years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	135,579.00	0.00%	135,579.00	0.00%	135,579.00
5. Other Financing Sources						
a. Transfers In	8900-8929	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		435,579.00	0.00%	435,579.00	0.00%	435,579.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	70,538.00	-83.34%	11,750.00	0.00%	11,750.00
6. Capital Outlay	6000-6999	50,225.00	75.87%	88,329.00	0.00%	88,329.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,515,200.00	0.00%	1,515,200.00	0.00%	1,515,200.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		1,635,963.00	-1.26%	1,615,279.00	0.00%	1,615,279.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,200,384.00)		(1,179,700.00)		(1,179,700.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	7,719,624.60		6,519,240.60		5,339,540.60
2. Ending Fund Balance (Sum lines C and D1)		6,519,240.60		5,339,540.60		4,159,840.60
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,477,084.84		5,309,135.60		4,141,185.60
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	42,155.76		30,405.00		18,655.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		6,519,240.60		5,339,540.60		4,159,840.60
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2018/19 - Other Local Revenues remain the same for interest income of \$47,250 and tower lease income of \$88,329. Expenditures remain similar with the projection to use all tower lease income, exp for annual debt administration fees and COP 2007 debt payment. 2019/20 - No changes.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,075,500.00	0.00%	1,075,500.00	0.00%	1,075,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		1,075,500.00	0.00%	1,075,500.00	0.00%	1,075,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	664,453.00	-84.95%	100,000.00	0.00%	100,000.00
6. Capital Outlay	6000-6999	5,596,203.00	-82.57%	975,500.10	0.00%	975,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		6,360,656.00	-83.09%	1,075,500.10	0.00%	1,075,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,285,156.00)		(0.10)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	5,285,156.10		0.10		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.10		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.10				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.10		0.00		0.00
(Line D3f must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2018/19 - Developer fees are budgeted at \$1,000,000, redevelopment funds at \$50,000 and interest income at \$25,500. All funds are budgeted to reflect current and future project plans.						
2019/20 - No changes from the prior year.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	12,020,870.00	-100.00%		0.00%	
4. Other Local Revenues	8600-8799	15,000.00	-100.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		12,135,870.00	-100.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	20,000.00	-100.00%		0.00%	
6. Capital Outlay	6000-6999	25,326,999.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		25,346,999.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(13,211,129.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	13,211,128.59		(0.41)		(0.41)
2. Ending Fund Balance (Sum lines C and D1)		(0.41)		(0.41)		(0.41)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(0.41)		(0.41)		(0.41)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(0.41)		(0.41)		(0.41)
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
18/19 - The one-time State School Facilities program revenue is eliminated. The 17/18 revenue is actually a holding spot for the future anticipated State funding to balance the 17/18 projects and the summer 2018 projects. However, a reevaluation of projects that can be completed during this time frame is being reassessed due to cash flow; until we actually do receive the State reimbursement. The 2017/18 revenue and projects will decrease for Second Interim.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	391,843.00	-19.05%	317,198.00	-27.60%	229,638.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		391,843.00	-19.05%	317,198.00	-27.60%	229,638.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%	7,638.00	0.00%	7,638.00
5. Services and Other Operating Expenditures	5000-5999	514,321.00	-100.00%		0.00%	
6. Capital Outlay	6000-6999	485,473.00	-89.70%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	5,000,000.00	-100.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,700,000.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		3,699,794.00	36.70%	5,057,638.00	-98.86%	57,638.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,307,951.00)		(4,740,440.00)		172,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	16,969,959.12		13,662,008.12		8,921,568.12
2. Ending Fund Balance (Sum lines C and D1)		13,662,008.12		8,921,568.12		9,093,568.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,493,026.51		5,752,586.51		5,924,586.51
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,168,981.61		3,168,981.61		3,168,981.61
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		13,662,008.12		8,921,568.12		9,093,568.12
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2018-19 Other Local Revenue reflects \$50,000 from GCC MOU, \$7,638 library lease income and projected interest income of \$259,560 for the QZABs. Other MOU projects within Other Local Revenue are eliminated. The pay off of 1 of the 3 QZABs is budgeted along with the GCC MOU and library lease income. 2019-20 Other Local Revenue reflects \$50,000 from GCC MOU, \$7,638 library lease income and projected interest income of \$172,000 for the QZABs. The budget is for the GCC MOU and library lease income. The last two QZABs are due December 2020.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	22,600.00	22,748.00		
Charter School	2,051.00	2,065.00		
Total ADA	24,651.00	24,813.00	0.7%	Met
1st Subsequent Year (2018-19)				
District Regular	22,600.00	22,856.00		
Charter School	2,051.00	2,132.00		
Total ADA	24,651.00	24,988.00	1.4%	Met
2nd Subsequent Year (2019-20)				
District Regular	22,600.00	22,856.00		
Charter School	2,051.00	2,132.00		
Total ADA	24,651.00	24,988.00	1.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	23,897	24,061		
Charter School	2,173	2,174		
Total Enrollment	26,070	26,235	0.6%	Met
1st Subsequent Year (2018-19)				
District Regular	23,897	24,140		
Charter School	2,173	2,243		
Total Enrollment	26,070	26,383	1.2%	Met
2nd Subsequent Year (2019-20)				
District Regular	23,897	24,140		
Charter School	2,173	2,243		
Total Enrollment	26,070	26,383	1.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	22,809	24,217	
Charter School	2,023	2,178	
Total ADA/Enrollment	24,832	26,395	94.1%
Second Prior Year (2015-16)			
District Regular	22,744	23,989	
Charter School	2,010	2,099	
Total ADA/Enrollment	24,754	26,088	94.9%
First Prior Year (2016-17)			
District Regular	22,651	23,957	
Charter School	2,048	2,138	
Total ADA/Enrollment	24,699	26,095	94.7%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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 (2017-18)				
District Regular	22,748	24,061		
Charter School	2,065	2,174		
Total ADA/Enrollment	24,813	26,235	94.6%	Met
1st Subsequent Year (2018-19)				
District Regular	22,856	24,140		
Charter School	2,132	2,243		
Total ADA/Enrollment	24,988	26,383	94.7%	Met
2nd Subsequent Year (2019-20)				
District Regular	22,856	24,140		
Charter School	2,132	2,243		
Total ADA/Enrollment	24,988	26,383	94.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

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 (2017-18)	269,607,698.00	272,660,113.00	1.1%	Met
1st Subsequent Year (2018-19)	274,941,225.00	289,272,266.00	5.2%	Not Met
2nd Subsequent Year (2019-20)	281,215,844.00	295,489,875.00	5.1%	Not Met

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)

In 2018/19 100% GAP funding is used in addition to a 175 ADA increase. The 100% GAP funding continues in 2019/20.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	168,603,751.31	197,836,948.92	85.2%
Second Prior Year (2015-16)	174,321,129.42	206,622,898.80	84.4%
First Prior Year (2016-17)	182,339,355.12	223,418,393.81	81.6%
	Historical Average Ratio:		83.7%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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):	80.7% to 86.7%	80.7% to 86.7%	80.7% to 86.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	209,329,509.00	257,820,944.00	81.2%	Met
1st Subsequent Year (2018-19)	205,477,873.00	243,479,030.00	84.4%	Met
2nd Subsequent Year (2019-20)	211,034,598.51	250,397,618.51	84.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2017-18)	20,457,317.00	30,551,808.00	49.3%	Yes
1st Subsequent Year (2018-19)	20,457,317.00	22,953,495.00	12.2%	Yes
2nd Subsequent Year (2019-20)	20,457,317.00	22,953,495.00	12.2%	Yes

Explanation:
(required if Yes)

For 2017-18, First Interim includes \$6.9 million deferred revenue which were mostly not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Also an increase of \$3.2 million to the on-going Title I revenue. Along with revenue increases, expenditures were increased for First Interim to balance the programs. For 2018-19 and 2019-20 the on-going increase in Title I is included, along with the expenditures.

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

Current Year (2017-18)	12,303,960.00	26,349,628.00	114.2%	Yes
1st Subsequent Year (2018-19)	16,510,786.00	22,086,727.00	33.8%	Yes
2nd Subsequent Year (2019-20)	12,303,960.00	22,086,727.00	79.5%	Yes

Explanation:
(required if Yes)

2017-18 Adopted budget and projection years did not have the \$7.6 mil State contribution to CalSTRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line of the financials. Additionally, there is one-time \$3.6 mil for Mandated Cost and \$1.6 mil for Career Tech Ed Incentive Grant. The one-time revenue items are removed for 2018-19 and 2019-20.

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

Current Year (2017-18)	12,757,383.00	17,207,987.00	34.9%	Yes
1st Subsequent Year (2018-19)	12,606,383.00	15,993,344.00	26.9%	Yes
2nd Subsequent Year (2019-20)	12,455,383.00	15,842,344.00	27.2%	Yes

Explanation:
(required if Yes)

2017-18 includes increases for administrative and facility fees from independent charter schools, one-time insurance reimbursement, Ca Career Pathways Trust, and Cornell Grant GEO Garden funding. The one-time revenue items are removed for 2018-19 and 2019-20.

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

Current Year (2017-18)	13,244,697.00	32,300,036.00	143.9%	Yes
1st Subsequent Year (2018-19)	18,758,902.00	17,945,368.00	-4.3%	No
2nd Subsequent Year (2019-20)	12,907,723.00	17,794,368.00	37.9%	Yes

Explanation:
(required if Yes)

For 2017-18, First Interim includes deferred revenue which was not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the assigned ending fund balances from the Unaudited Actuals were budget at First Interim. 2018-19 and 2019-20 reflect the on-going programs.

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

Current Year (2017-18)	40,653,134.00	48,234,954.00	18.7%	Yes
1st Subsequent Year (2018-19)	43,114,176.00	36,157,838.00	-16.1%	Yes
2nd Subsequent Year (2019-20)	36,369,141.00	34,512,586.00	-5.1%	Yes

Explanation:
(required if Yes)

For 2017-18, First Interim includes deferred revenue which was not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the assigned ending fund balances from the Unaudited Actuals were budget at First Interim. 2018-19 and 2019-20 reflect the on-going programs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	45,518,660.00	74,109,423.00	62.8%	Not Met
1st Subsequent Year (2018-19)	49,574,486.00	61,033,566.00	23.1%	Not Met
2nd Subsequent Year (2019-20)	45,216,660.00	60,882,566.00	34.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	53,897,831.00	80,534,990.00	49.4%	Not Met
1st Subsequent Year (2018-19)	61,873,078.00	54,103,206.00	-12.6%	Not Met
2nd Subsequent Year (2019-20)	49,276,864.00	52,306,954.00	6.1%	Not Met

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

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

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

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

For 2017-18, First Interim includes \$6.9 million deferred revenue which were mostly not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Also an increase of \$3.2 million to the on-going Title I revenue. Along with revenue increases, expenditures were increased for First Interim to balance the programs. For 2018-19 and 2019-20 the on-going increase in Title I is included, along with the expenditures.

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

2017-18 Adopted budget and projection years did not have the \$7.6 mil State contribution to CalSTRS on-behalf of district employees. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line of the financials. Additionally, there is one-time \$3.6 mil for Mandated Cost and \$1.6 mil for Career Tech Ed Incentive Grant. The one-time revenue items are removed for 2018-19 and 2019-20.

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

2017-18 includes increases for administrative and facility fees from independent charter schools, one-time insurance reimbursement, Ca Career Pathways Trust, and Cornell Grant GEO Garden funding. The one-time revenue items are removed for 2018-19 and 2019-20.

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

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

For 2017-18, First Interim includes deferred revenue which was not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the assigned ending fund balances from the Unaudited Actuals were budget at First Interim. 2018-19 and 2019-20 reflect the on-going programs.

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

For 2017-18, First Interim includes deferred revenue which was not known or projected at Adopted Budget (since the prior year records were not closed at the time of the Adopted Budget). Along with revenue increases, expenditures were increased for First Interim to balance the programs. Additionally, the assigned ending fund balances from the Unaudited Actuals were budget at First Interim. 2018-19 and 2019-20 reflect the on-going programs.

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,806,770.64	8,535,343.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		9,000,000.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.5%	3.5%	2.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.2%	1.2%	0.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2017-18)	(24,668,139.00)	267,820,944.00	9.2%	Not Met
1st Subsequent Year (2018-19)	(1,228,715.00)	253,479,030.00	0.5%	Met
2nd Subsequent Year (2019-20)	(2,080,694.51)	260,397,618.51	0.8%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

\$22.6 million of the 2017-18 Unrestricted deficit spending is one-time and utilizes the prior year assigned carryover ending fund balance. This brings the current year deficit spending down to \$2 million. But there are one-time revenues of \$5.7 million being used in the current year towards deficit spending so the true on-going deficit spending is \$7.7 million. Most of the on-going deficit spending is alleviated in 2018-19 with the projected 100% GAP funding of LCFF revenue, ADA increase, changes to the HR Staffing Handbook, and changes within instructional programs.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2017-18)		14,104,602.72	Met
1st Subsequent Year (2018-19)		12,875,664.74	Met
2nd Subsequent Year (2019-20)		10,794,970.23	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2017-18)		19,892,602.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (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 Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	24,813	24,926	24,926
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	374,037,844.00	342,119,882.98	349,038,248.51
2. 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)	374,037,844.00	342,119,882.98	349,038,248.51
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,221,135.32	10,263,596.49	10,471,147.46
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	11,221,135.32	10,263,596.49	10,471,147.46

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)		0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)		13,225,707.74	11,996,992.74	9,916,298.23
3. General Fund - Unassigned/Unappropriated Amount (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) (Form MYPI, Line E1d)		(0.02)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)		0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)		0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)		0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)		13,225,707.72	11,996,992.74	9,916,298.23
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)		3.54%	3.51%	2.84%
District's Reserve Standard (Section 10B, Line 7):		11,221,135.32	10,263,596.49	10,471,147.46
Status:		Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

2019-20 is about \$500,000 short of the State's 3% Economic Uncertainty reserve. The district will met the 2019-20 minimum reserve by the 2018-19 Adopted budget.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

Yes

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

See 8.C. There are one-time revenues of \$5.7 million being used in the current year towards deficit spending so the true on-going deficit spending is \$7.7 million. Most of the on-going deficit spending is alleviated in 2018-19 with the projected 100% GAP funding of LCFF revenue, ADA increase, changes to the HR Staffing Handbook, and changes within instructional programs.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(33,627,997.00)	(35,870,806.00)	6.7%	2,242,809.00	Not Met
1st Subsequent Year (2018-19)	(33,627,997.00)	(35,870,806.00)	6.7%	2,242,809.00	Not Met
2nd Subsequent Year (2019-20)	(33,627,997.00)	(35,870,806.00)	6.7%	2,242,809.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	2,700,000.00	New	2,700,000.00	Not Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	10,000,000.00	10,000,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	5,000,000.00	10,000,000.00	100.0%	5,000,000.00	Not Met
2nd Subsequent Year (2019-20)	3,000,000.00	10,000,000.00	233.3%	7,000,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The First Interim includes the TRUE (2 years), Management (2years) and CSEA (1 year) negotiations which increased salary and benefits; thus the special education contribution was increased.

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

Explanation:
(required if NOT met)

One-time increase in First Interim.

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

Explanation:
(required if NOT met)

With the LCFF GAP at 100% the \$10 million S/C high needs facility funds did not need to be reduced.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation bonds increase in 2017-18 but there is no affect on the district's expenditures since the GO bonds are paid through property taxes. 2018-19 one of the three QZABs are due; funds are reserved in Fund 40.

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

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

November 2016, the District refunded bonds and issued new bonds which allowed for a prepayment of \$48.6 million of the 2007 Certificate of Participation (COP) debt. The use of bond funds and the one-time District funds (\$15 million) towards prepayment of debt liability reduces the amount and time from which the General Fund will burden the remainder of the unfunded 2007 COP debt liability. The District has reserves in the Building Fund to cover the debt interest payments through 2021-22. Thereafter, debt interest payments of \$1.5 million will start in 2022-23 from the General Fund. \$8.8 million in 2026-27 and an average of \$10.8 million each of the last 4 years of the COP debt.

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

Yes

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
-
- b. OPEB unfunded actuarial accrued liability (UAAL)
-
- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
-
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
55,887,758.00	37,953,763.00
55,456,039.00	37,953,763.00

Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2016

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
-
- Current Year (2017-18)
-
- 1st Subsequent Year (2018-19)
-
- 2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7A)	First Interim
6,254,704.00	3,261,113.00
6,254,704.00	3,261,113.00
6,254,704.00	3,261,113.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
-
- Current Year (2017-18)
-
- 1st Subsequent Year (2018-19)
-
- 2nd Subsequent Year (2019-20)

1,500,000.00	1,500,000.00
1,500,000.00	1,500,000.00
1,500,000.00	1,500,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
-
- Current Year (2017-18)
-
- 1st Subsequent Year (2018-19)
-
- 2nd Subsequent Year (2019-20)

1,500,000.00	1,500,000.00
1,500,000.00	1,500,000.00
1,500,000.00	1,500,000.00

- d. Number of retirees receiving OPEB benefits
-
- Current Year (2017-18)
-
- 1st Subsequent Year (2018-19)
-
- 2nd Subsequent Year (2019-20)

367	367
367	367
367	367

4. Comments:

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

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

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

No

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

n/a

- c. 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 (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,485.1	1,486.1	1,471.1	1,471.1

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 02, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 19, 2017

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

Yes

If Yes, date of budget revision board adoption:

Dec 12, 2017

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2018

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(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 "Reopener")

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

Negotiations Not Settled

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

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7. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
12,607,303	12,607,303	12,607,303
100-50%	100-50%	100-50%
0.0%	0.0%	0.0%

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

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

Yes

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

If Yes, explain the nature of the new costs:

2% on-going	2% on-going	2% on-going
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The August 2, 2017 Board approved TRUE settlement was a 2 year agreement; 2016-17 2% and 2017/18 2% and restructure of salary schedule. See AB 1200 for all the negotiated items.

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,426,144	1,493,833	1,533,285
0.0%	0.0%	0.0%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	960.2	960.9	960.9	960.9

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Sep 26, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 15, 2017

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

Yes

If Yes, date of budget revision board adoption:

Dec 12, 2107

4. Period covered by the agreement:

Begin Date:

Oct 16, 2017

End Date:

Oct 15, 2018

5. Salary settlement:

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
7,394,239	7,394,239	7,394,239
100-50%	100-50%	100-50%
0.0%	0.0%	0.0%

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:

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,108,343	1,090,094	1,113,877
0.0%	0.0%	0.0%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	173.7	181.2	181.2	181.2

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits	1,887,467		
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential
Step and Column Adjustments**

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
