

# 2017-2018 Second Interim



**March 13, 2018**

To: Board of Education

From: Meg Jetté, Asst. Supt. of Business Services

Date: March 13, 2018

Subject: 2017-18 Second Interim Report

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## Introduction

The 2017-18 second interim report for all funds for the Santa Barbara Unified School District (SBUSD) is being presented to the Board for approval, in compliance with the statutory deadline of March 15, 2018.

School districts are required by the State of California to produce annually the second interim report using the state's format known as SACS (Standardized Account Code Structure) for all funds. The second interim report is as of January 31 and reports on all activities in SBUSD funds.

## Executive Summary

### *The Economy – Local, State and Federal*

#### Local - Thomas Fire and Mudslide

The most significant event since the 2017-18 first Interim report, board approved on January 9, 2018, was the Thomas Fire and Montecito mudslide. Not only did this greatly affect our community, it also affected SBUSD's funding by way of property taxes.

The Santa Barbara County Auditor/Treasurer's (County) office has reduced the assessed value of homes that were affected by the fire and mudslide. The reduction of assessed value in the SBUSD taxing boundaries was approximately \$1.3 billion and therefore will reduce the corresponding property taxes allocation.

The County is **estimating a \$2.3 million** reduction to the 2017-18 property taxes allocated to SBUSD. However, the county assessor is unable to verify which houses were fully or partially destroyed due to inaccessibility to the area at this time. The County stresses that this is the best estimate given the information at this time and cautions the SBUSD that these numbers will change within the next couple of months. Staff is projecting SBUSD to remain in community funded status (CF) in 2017-18. However, the excess property taxes are substantially less than reported in the first interim. This event will affect SBUSD's property taxes for the next couple of years. Staff projects that the SBUSD will not be CF in 2018-19 and 2019-20 but should be back into a CF status in 2020-21, unless there is another catastrophic event.

#### State

The state's general fund revenues are up \$2.9 billion or four percent higher than projected. The personal income taxes, which are approximately two thirds of the general fund revenues, were higher than projected by 22 percent. Sales and use taxes fell short of the projections. The statewide medium home price increased by approximately eight percent over last year and the unemployment rate dropped to four percent. These are all good signs of a healthy economy for the state even with the fluctuation of the stock market. One concern is the impact the new federal tax law will have on Californians. Particularly the state and local taxes (SALT) deduction

and its impact on families and their ability to become homeowners in an already impacted affordable housing market. In addition, the legalization of marijuana and the resulting effects on the overall state economy are unknown.

Governor Brown's 2018-19 final budget has Local Control Funding Formula (LCFF) fully funded. SBUSD will drop out of CF status in 2018-19 and 2019-20 due to the following: a) fully funded LCFF in 2018-19, b) SBUSD's entitlement increase, c) decrease of property taxes due to fire, mudslide and the one-time sale of property on Calle Cesar Chavez from the Historic Redevelopment Agency (RDA), and d) loss of excess Environmental Protection Agency (EPA) funding.

In addition, several bills are being brought to the state assembly to increase the funding for LCFF. An example is Assembly Bill 2808. If approved, SBUSD funding would increase substantially, to the extent that the district would bounce out of CF status. The increase in per student funding level would exceed the CF level.

Assembly Bill 2808	Current 2018-19	Proposed
Base Grant TK-3	\$7,374	\$11,799
Base Grant 4-6	\$7,484	\$11,975
Base Grant 7-8	\$7,707	\$12,332
Base Grant 9-12	\$8,391	\$14,289

### Federal

The federal government has passed a temporary budget that will expire on March 23, 2018. Without a federal budget it is hard to determine what the projected funding will be for federal programs such as Title I and II. For the fiscal year 2018-19, staff has decreased federal funding by amount of carryover from 2016-17.

The SBUSD is a member of the California School Funding Coalition (CSFC) based out of Clovis Unified School District. CSFC advocates for the increase of funding for school districts not only for base funding, but for the federal government to increase its funding for special education. When special education students entered into the public school system in the 1970s the federal government stated they would allocate 40 percent of the total cost of special education. Currently, the federal government funds approximately 10 percent of the total cost of special education. CSFC and other agencies are working hard with the senate and the legislation to increase funding, however previous bills have failed to pass.

Another special education "movement" is to equalize funding for each Special Education Local Plan Area (SELPA) throughout California. Some SELPAs are funded three times greater than the Santa Barbara County SELPA. The SELPA funding is based on total district Average Daily Attendance (ADA) which is decreasing throughout the state but the number of SBUSD special education students is growing. As a result, revenues are shrinking yet expenditures are growing.

Students will benefit If the federal government increases its funding to 40 percent and the state equalizes the per ADA funding amounts. Unfortunately, there is nothing in either the federal or state budget for 2018-19 addressing these issues at this time.

### **Revenue Updates**

Property taxes for 2017-18 have been reduced in the second interim by \$2.3 million due to the Thomas Fire event. In the two subsequent years, 2018-19 and 2019-20, the property taxes have been reduced due to the one-time sale of property on Calle Cesar Chavez in the amount of \$2.26 million dollars in 2018-19. Staff is projecting a three percent growth in 2018-19 and 2019-20. Construction building in Santa Barbara and in the Goleta area is increasing rapidly. Additionally, the Historic RDA's debt will be completely paid off in June of 2019 and SBUSD will receive 100 percent of its property taxes from its portion of the RDA.

## 2017-18 Second interim Report

Explanations of the changes between the 2017-18 first interim and the 2017-18 second interim reports (also referred to as projected year totals in SACS) are listed below.

### UNRESTRICTED/RESTRICTED REVENUES, EXPENDITURES, FUND BALANCE

#### General Fund

The following graph and schedules reflect the changes between general fund projections in the first interim and the second interim.

#### UNRESTRICTED ACTIVITY

UNRESTRICTED REVENUES						
		2017-18 First Interim		2017-18 Second Interim	Change	Percent Change
LCFF	£ \$	123,983,278	\$	121,891,420	\$ (2,091,858)	-1.7%
Federal Revenue	£	32,500		188,794	156,294	480.9%
Other State Revenue	£	4,491,037		4,533,093	42,056	0.9%
Other Local Revenue	£	4,616,308		5,081,374	465,066	10.1%
Total Revenue	\$	133,123,123	\$	131,694,681	\$ (1,428,442)	-1.1%

### Changes to Unrestricted Revenues

#### Resources 0000 to 1999

Included in these resources are LCFF, Supplemental, Unrestricted Lottery, Instructional Materials, One-Time Mandated, Mandated Block Grant, Civic Center, Medical Administrative Activities (MAA), TK-3 Class Size Reduction (CSR), Routine Restricted Maintenance (RRM), Deferred Maintenance (DM), and Department and Site allocations.

#### Local Control Funding Formula (LCFF) Objects 8010-8099

The LCFF funding consist of two main funding sources:

- 1) Local property taxes, RDA taxes and a reduction of \$9.4 million in taxes provided to the charter school In Lieu of Property Taxes (ILPT).
- 2) State of California funding of \$11.4 million in state guarantee and \$2.6 million in EPA funds.

The funds from LCFF are allocated to fund supplemental, class size reduction, instructional materials, routine restricted maintenance, deferred maintenance, SBUSD departments and site allocations.

- The reduction is a net result of the projected property taxes of \$-2.3 million due to the Thomas events and the reduction of ILPT of \$400,000.

#### Federal Revenue (MAA and Forestry) Objects 8100-8299

These funds are mostly from Medical Administrative Activities (MAA). MAA funds are generated when students are recommended for certain services within the MAA guidelines. These funds are from the calendar year 2016. Forestry funding is generated by students in the district boundaries that live on federal land.

- Due to their instability, these funds are budgeted upon receipt. SBUSD has currently received \$188,794.

## Other State Revenue (Lottery, Mandated Block Grant and Mandated One-Time) Objects 8300-8599

- The unrestricted state revenue variance is due to a lottery funding increase of \$2 per student.

## Other Local Revenue (Charters and Miscellaneous) Objects 8600-8699

Other local revenue funds are partly from unexpected funds such as community gifts. However, the majority of funds come from payment of services from the SBUSD's three charter schools.

- Increase in other local revenue is due to the following: donations totaling \$300,000, insurance funds for the Parma flood, Civic Center fees and Beginning Teacher Support Assessment Program (BTSA).

UNRESTRICTED EXPENDITURES					
		2017-18 First Interim	2017-18 Second Interim	Change	Percent Change
Certificated Salaries	1	\$ 57,394,429	\$ 57,474,336	\$ (79,907)	-0.1%
Classified Salaries	2	18,544,734	18,491,969	\$ 52,765	0.3%
Employee Benefits	3	21,087,937	20,988,620	\$ 99,317	0.5%
Books and Supplies	4	5,799,156	6,117,991	\$ (318,835)	-5.5%
Services and Other Operating Expenses	5	16,648,190	16,814,126	\$ (165,936)	-1.0%
Capital Outlay	6	403,726	422,226	\$ (18,500)	-4.6%
Other Outgo (non indirect costs)	7	220,197	223,697	\$ (3,500)	-1.6%
Other Outgo (indirect costs)	8	(1,519,209)	(1,507,531)	(11,678)	0.8%
<b>Total Expenditures</b>		<b>\$ 118,579,160</b>	<b>\$ 119,025,434</b>	<b>\$ (446,274)</b>	<b>-0.4%</b>

## Changes to Unrestricted Expenditures

### Resources: 0000-1999

Expenditures include Certificated Salaries (teachers, substitutes, supervisors and hourly), Classified Salaries (instructional support, support staff, supervisors and hourly), Employee Benefits (statutory, retirement and health), Books and Supplies, Services and Other Operation Expenses, Capital Outlay and Other Out-going (non-indirect and indirect costs).

### Salaries and Benefits Objects 1000 - 3999

Certificated (teachers, substitutes, supervisors and hourly), Classified (instructional support, support staff, supervisors and hourly), and Benefits (statutory, retirement and health).

- The net decrease is due to the following events: a certificated employee was paid from a restricted fund yet should have been paid charged to unrestricted, classified positions left unfilled for months and the cost from the corresponding benefits related to these positions.

### Books and Supplies Objects 4000 – 4999

Approved text books, materials and supplies and non-capitalized equipment.

- The increase is due to the purchase of Chromebooks, the Summit Learning Program, Spanish curriculum and proceeds from Civic Center.

### Services and Operating Objects 5000 – 5999

Agreements, travel and conference, dues and memberships, insurance, operations and housekeeping, rentals, consulting and communications.

- The increase is due to the demolition of the Parma School building, temporary services, the cost involved in the review of the human resources (HR) department, contracted services for HR, membership fees and travel.

### All Other Expenditures Objects 6000 – 7999

All other expenditures capture the costs for land improvement, building improvements, new equipment and equipment replacement that exceed \$5,000, and debt and transfers of indirect costs.

- Increase is due to the purchase of an electric cart.

UNRESTRICTED OTHER FINANCING AND SOURCE/USES					
	2017-18 First Interim	2017-18 Second Interim	Change	Percent Change	
Interfund Transfer - In	£ \$ -	\$ -	\$ -		
Interfund Transfer - (Out)	7 1,425,411	1,425,411	-	0.0%	
Other Sources	£ 52,000	52,000	-	0.0%	
Other Uses	7 139,230	139,230	-	0.0%	
Contributions	£ (19,337,739)	(19,374,836)	(37,097)	0.2%	
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (20,850,380)</b>	<b>\$ (20,887,477)</b>	<b>\$ (37,097)</b>	<b>0.2%</b>	

### Changes to Unrestricted Other Financing Sources/Uses Estimates Resources 0000 - 1999

#### Inter-fund Transfers Objects 8900 – 8929

These object codes are used to transfer money between funds such as fund 13 (food service) and fund 17 (special reserve funds.)

#### Contributions Objects 8980 – 8999

The contributions object codes are used to move funds from unrestricted resources to restricted resources and resources within 0000 to 1999 resources.

- There is a slight increase to our local contribution due to special education. Staff received a revised funding model for special education after the budget was finalized. This new model showed an increase of \$500,000. However the property taxes that were received through the SELPA were not decreased to reflect the reduction in property taxes resulting from the Thomas Fire.

UNRESTRICTED FUND BALANCE					
	2017-18 First Interim	2017-18 Second Interim	Change	Percent Change	
Beginning Fund Balance	\$ 20,522,603	\$ 20,636,357	\$ 113,754	0.6%	
Restatements and Audit Adjustments	113,754	-	-		
Results of Operations	(6,306,417)	(8,218,230)	(1,911,813)		
<b>Ending Fund Balance</b>	<b>\$ 14,329,940</b>	<b>\$ 12,418,127</b>	<b>\$ (1,911,813)</b>	<b>-13.3%</b>	

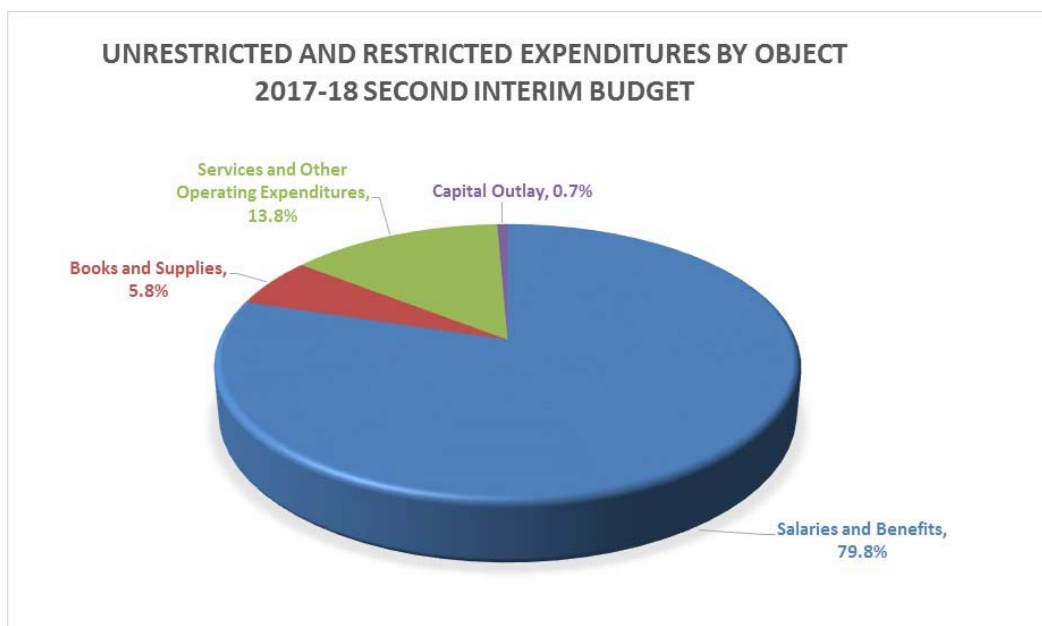
## Changes in Unrestricted Fund Balance

### Resources 0000 - 1999

The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance. The results of operations is determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

- The SBUUSD ended its 2016-17 fiscal year with an audit adjustment of \$113,754, which was entered correctly but did not zero its self out due to the way the audit adjustment account was set up. Staff has corrected this error.

The graph below represents the budget for both the unrestricted and restricted expenditures. The graph by object classifies expenditures according to the types of items purchased or services obtained.



## RESTRICTED ACTIVITY

### Resources 2000 - 9999

Restricted activity includes all of SBUSD's revenues and expenditures that are made in the categorical programs as prescribed by the state and federal governments. Presented below are statements of restricted revenues and expenditures for the SBUSD general fund. Any significant variances from the 2017-18 first interim and the second interim budget are explained.

RESTRICTED REVENUES						
		2017-18 First Interim	2017-18 Second Interim	Change	Percent Change	
LCFF	£ \$	2,939,072	\$ 2,939,072	\$ -	0.0%	
Federal Revenue	£	7,985,677	8,026,958	41,281	0.5%	
Other State Revenue	£	9,702,277	9,747,812	45,535	0.5%	
Other Local Revenue	£	5,111,589	5,839,391	727,802	14.2%	
<b>Total Revenue</b>	<b>\$</b>	<b>25,738,615</b>	<b>\$ 26,553,233</b>	<b>\$ 814,618</b>	<b>3.2%</b>	

### Changes to Restricted Revenue Resource 2000 - 9999

Included in these resources are Special Education, Title I, II, III, Career Technology Education Incentive Grant (CTEIG), Teacher Induction Program (TIP), Lottery, Community donors, California Partnership Academies, Associated Student Body (ASB), and site donation accounts.

#### Local Control Funding Formula (LCFF) Objects 8010 – 8099

- The funds that are coded to the restricted LCFF object are from the Special Education Local Plan Area (SELPA) as a property tax transfer. Staff believes that the taxes will decrease by year-end as a result of the Thomas Fire event.

#### Federal Revenue (Title I, II, III, Medical and Special Education) Objects 8100 – 8299

- This slight increase is related to a final adjustment to Title I.

#### Other State Revenue (CTEIG, TIP, and Lottery) Objects 8300 – 8599

- Revised the funding for restricted lottery upwards \$3 per student.

#### Other Local Revenue (Site Donations, Redevelopment Fees and other community donors) Objects 8600 - 8799

- The increase to other local revenue is due to site and district donations and the sale of property by the Former RDA for the City of Goleta



RESTRICTED EXPENDITURES						
		2017-18 First Interim	2017-18 Second Interim	Change	Percent Change	
Certificated Salaries	1	\$ 15,592,857	\$ 15,433,776	\$ 159,081	1.0%	
Classified Salaries	2	9,008,056	9,019,194	(11,138)	-0.1%	
Employee Benefits	3	12,962,671	12,910,899	51,772	0.4%	
Books and Supplies	4	3,390,231	3,590,100	(199,869)	-5.9%	
Services and Other Operating Expenses	5	5,753,501	6,443,300	(689,799)	-12.0%	
Capital Outlay	6	475,576	704,271	(228,695)	-48.1%	
Other Outgo (non indirect costs)	7	-	-	-	0.0%	
Other Outgo (indirect costs)	7	469,024	465,937	3,087	0.7%	
<b>Total Expenditures</b>		<b>\$ 47,651,916</b>	<b>\$ 48,567,477</b>	<b>\$ (915,561)</b>	<b>-1.9%</b>	

#### Changes to Restricted Expenditures: Resources 2000 – 9999

Expenditures include Certificated Salaries (teachers, substitutes, supervisors and hourly), Classified Salaries (instructional support, support staff, supervisors and hourly), Employee Benefits (statutory, retirement and health), Books and Supplies, Services and Other Operation Expenses, Capital Outlay and Other Out-going.

#### Salaries and Benefits Objects 1000 - 3999:

Certificated (teachers, substitutes, supervisors and hourly and classified (instructional support, support staff, supervisors and hourly) plus all benefits (statutory, retirement and health).

- The net decrease is due to reallocating budget from salaries to services due to para-educators and related benefits

#### Books and Supplies Objects 4000 – 4999

Approved text books, materials and supplies and non-capitalized equipment.

- The increase to books and supplies is due to sites reallocating their budgets from salaries to books and supplies.

#### Services and Operating Objects 5000 – 5999

Agreements, travel and conferences, dues and memberships, insurance, operations and housekeeping, rentals, consulting and communications.

- The increase in services and operations is due to reallocation from salaries to services due to para-educators.

#### All Other Expenditures Objects 6000 – 7999

All other expenditures capture costs for land improvement, building improvements, new equipment and equipment replacement that exceed \$5,000, and debt and transfers of indirect costs.

- Purchase of a special education van and grounds improvements such as the edible forest projects.

RESTRICTED OTHER FINANCING AND SOURCE/USES					
	2017-18 First Interim	2017-18 Second Interim	Change	Percent Change	
Interfund Transfer - In	£ \$ -	\$ -	\$ -	0.0%	
Interfund Transfer - (Out)	7600-7629	-	-	0.0%	
Other Sources	£ -	-	-	0.0%	
Other Uses	7 -	-	-	0.0%	
Contributions	£ 19,337,739	19,374,836	37,097	0.2%	
<b>Total Other Financing Sources/Uses</b>	<b>\$ 19,337,739</b>	<b>\$ 19,374,836</b>	<b>\$ 37,097</b>	<b>0.2%</b>	

### Changes in Other Financing Sources/Uses

RESTRICTED FUND BALANCE					
	2017-18 First Interim	2017-18 Second Interim	Change	Percent Change	
Beginning Fund Balance	\$ 3,926,429	\$ 3,926,429	\$ -	0.0%	
Results of Operations	(2,575,562)	(2,639,408)	(63,846)		
<b>Ending Fund Balance</b>	<b>\$ 1,350,867</b>	<b>\$ 1,287,021</b>	<b>\$ (63,846)</b>	<b>-4.7%</b>	

### Changes in Restricted Fund Balance

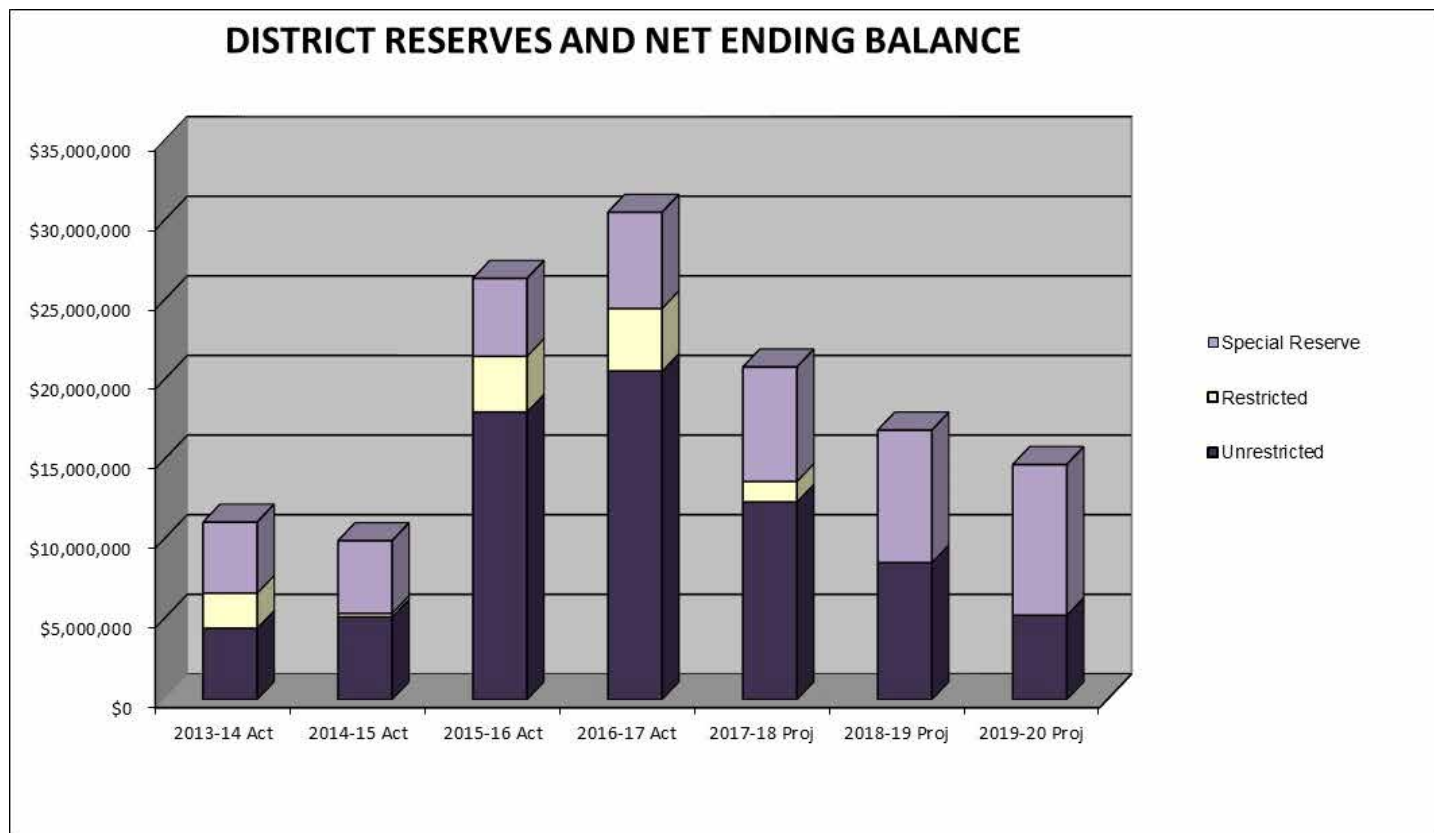
The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit. It is common to see deficit spending in the restricted budget. This is due mostly to carryover from the prior year. This results in more expenditures than revenues. The goal of the restricted side of the budget is to spend current funds on current students. Site donation budgets are also restricted. Site principals have complete discretion over donation accounts.

The SBUSD is projected to end 2017-18 fiscal year with a surplus of \$1,287,021, which should be fully expensed by 2018-19.

### Reserves and Net Ending Fund Balance

A school district's net ending balance is a reserve account to fund unforeseen events in subsequent fiscal years. Included within the projected net ending balance is a "reserve for economic uncertainties," which is the state's recommended minimum reserve of three percent. The three percent reserve is calculated on the total expenditures in the general fund; however, the three percent state minimum reserve must be held in the unrestricted side of the budget or in special reserve fund 17. Per Board Policy 3100 Budget, the board intends to maintain a minimum reserve for economic uncertainties equal to ten percent of general fund expenditures.

The SBUSD’s estimated reserve for economic uncertainties as of the 2017-18 unaudited actuals is above the state’s minimum requirement of three percent. The projected unrestricted fund balance for 2017-18 is 9.33 percent, including special reserve fund 17, in the unaudited actuals. This percentage ***excludes*** the assigned balances.



The SBUSD is reducing its general operating fund (fund 01) reserve level each year to the extent that staff is projecting to have a 5.25 percent reserve for 2017-18, a 3.53 percent reserve in 2018-19 and a 3.30 percent for 2019-20. These percentages are ***excluding*** assigned balances. By 2018-19 and 2019-20, SBUSD’s general fund reserves are projected to meet its state’s require minimum balance with additional reserve in the special reserve fund (fund 17). It is critical that the SBUSD remain diligent in its monitoring of expenditures to ensure it remains solvent. SBUSD’s three year projections can be very volatile as we have seen in 2018. Because staffing is 80 percent of the district’s expenses, SBUSD must be strategic in its staffing to ensure that the student-to-teacher ratio is correct across all grades and subjects.

COMPONENTS OF UNRESTRICTED FUND BALANCE					
	2017-18 First Interim	2017-18 Second Interim	Change	Percent Change	
Beginning Fund Balance	\$ 20,522,603	\$ 20,636,357	\$ 113,754		
Restatements/Audit Adjustments	113,754	-	(113,754)		
Results of Operations	(6,306,417)	(8,218,230)	(1,911,813)		
<b>Ending Fund Balance</b>	<b>\$ 14,329,940</b>	<b>\$ 12,418,127</b>	<b>\$ (1,911,813)</b>	<b>-13.3%</b>	
<b>Components of Ending Fund Balance</b>					
<b>Nonspendable</b>	\$ -	\$ -	\$ -		
<b>Assigned</b>					
Other Assigned	-	-	-		
One Time Mandated Funds	3,216,146	3,814,105	597,959		
Lottery	-	-	-		
Instructional Materials	-	-	-		
Deferred Maintenance	707,877	-	-		
<b>Total Assigned Fund Balance</b>	<b>\$ 3,924,023</b>	<b>3,814,105</b>	<b>109,918</b>	<b>-2.8%</b>	
<b>Unassigned</b>					
Unassigned/Unappropriated	5,033,872	2,478,362	2,555,510		
Reserve for Economic Reserve Uncertainties	5,372,045	6,125,660	(753,615)		
<b>Total Unassigned Fund Balance</b>	<b>\$ 10,405,917</b>	<b>\$ 8,604,022</b>	<b>\$ 1,801,895</b>	<b>-17.3%</b>	
<b>Ending Fund Balance</b>	<b>\$ 14,329,940</b>	<b>\$ 12,418,127</b>	<b>\$ 1,911,813</b>	<b>-13.3%</b>	

### Assigned Ending Fund Balances

Included in the ending fund balances are funds that are assigned. Assigned funds balances indicate that they are projected to be spent in the next one to three years. It is important to identify these and remove them from the total ending fund balance to ensure the District does not double spend the funds.

### ENROLLMENT/ADA HISTORY AND PROJECTIONS

Based on the cohort survival projection method, it is anticipated that SBUSD will decrease in enrollment over the next six school years.

Enrollment/Average Daily Attendance (ADA)											
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-2024	2024-25
Description	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Total Enrollment	14,200	14,134	13,842	13,719	13,378	13,265	13,105	13,097	12,854	12,620	12,785
Total P-2 ADA	13,536	13,320	13,099	12,964	12,642	12,535	12,384	12,377	12,147	11,926	12,082
Percentage Enr/ADA	95.32%	94.24%	94.63%	94.50%	94.50%	94.50%	94.50%	94.50%	94.50%	94.50%	94.50%
ADA Incr (Decr) Yr Over Yr		(216)	(221)	(134)	(322)	(107)	(151)	(8)	(230)	(221)	156
Percentage Inc (Decr)		-1.5%	-1.6%	-1.0%	-2.3%	-0.8%	-1.1%	-0.1%	-1.8%	-1.7%	1.2%

Enrollment Projection per Grade Span					
Year	TK-3	4-6	7-8	9-12	Enr Proj
2015	2,712	1,832	3,105	6,551	14,200
2016	2,564	1,897	2,894	6,779	14,134
2017	2,458	1,843	2,968	6,573	13,842
2018	2,339	1,809	3,041	6,530	13,719
2019	2,265	1,797	3,042	6,274	13,378
2020	2,261	1,747	2,946	6,311	13,265
2021	2,265	1,668	2,859	6,313	13,105
2022	2,269	1,709	2,848	6,270	13,097
2023	2,286	1,597	2,791	6,181	12,854
2024	2,306	1,596	2,724	5,994	12,620
2025	2,433	1,595	2,775	5,982	12,785

Unduplicated Pupil Count											
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	204-25
	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Elementary	3,375	3,066	3,191	3,254	3,193	3,172	3,150	3,128	3,107	3,085	3,063
Junior High	1,574	1,430	1,488	1,518	1,489	1,479	1,469	1,459	1,449	1,439	1,429
Senior High	2,819	2,561	2,665	2,718	2,667	2,649	2,631	2,613	2,595	2,577	2,558
Total	7,767	7,057	7,344	7,490	7,350	7,300	7,250	7,200	7,150	7,100	7,050
Projected Precentage	54.70%	49.93%	53.06%	54.60%	54.94%	55.03%	55.32%	54.97%	55.62%	56.26%	55.14%

## MULTI-YEAR PROJECTIONS

The Multi-Year Projections (MYP) have been updated with the revised ending fund balance for 2016-17. The 2017-18 second interim report was prepared using the LCFF model and assumptions from the School Services of California Dartboard. The SBUSD is assuming a 1.56 percent COLA for 2017-18, a 2.51 and 2.41 percent COLA for 2018-19 and 2019-20, respectively. The Governor's 2018-19 budget will fully fund LCFF to its targeted amount. All of the above assumptions are important, however, now that the SBUSD is a CF district, the growth in property taxes is more important than the state COLA.

As mentioned earlier, SBUSD's property taxes will be reduced by approximately \$2.3 million for 2017-18, this will carry over into the two subsequent years until the houses destroyed by the Montecito mudslide are rebuilt. These events will put SBUSD back in to LCFF status for 2018-19, where it most likely will remain until 2019-20.

The assumptions surrounding property taxes are typically an increase of three percent over the previous year. The estimated amounts for 2018-19 includes the \$2.3 million reduction in taxes from 2017-18, the \$2.26 million reduction for the sale of the Calle Cesar Chavez property, and the addition of a three percent growth. Staff feels confident of the growth percentage due to the amount of construction in the Santa Barbara and Goleta areas. Following is a chart with these adjustments.

Property Tax Growth	Actual	Actual	Actuals	Estimated	Estimated
	2014-15	2015-16	2016-17	2017-18*	2018-19**
Secure	88,244,688	92,447,878	97,172,305	103,135,268	105,472,490
Unsecured	3,978,793	3,479,934	3,318,865	3,419,914	3,488,312
Homeowner	581,683	579,985	581,243	577,673	589,226
Other	471	-	-	-	-
Prior Year	(735,392)	134,139	802,764	(1,913)	(1,951)
Impounds		-	51,572		-
Supplemental	1,081,534	990,290	1,715,126	(979,880)	-
ERAF	511,434	391,596	248,134	258,782	-
RDA Restricted		99,685	123,377	137,785	140,541
RDA Unrestricted	5,834,852	6,559,663	7,918,740	8,647,962	8,820,921
RDA One Time		-	-	2,262,657	-
Total Property Tax	99,498,063	104,683,170	111,932,126	117,458,248	118,509,540
Total increase of PT %		5.21%	6.92%	2.87%	0.63%
Increase Reg PT %		4.66%	5.98%	0.20%	2.71%
Increase of RDA PT %		12.42%	20.76%	37.38%	-18.89%
				* Mont. Fire & Mudslide	**RDA debt pd in full & reduction due to fire/mudslide

## MULTI-YEAR PROJECTIONS

### Items for consideration

Projecting a school district's budget for the two subsequent years is a difficult task when so many circumstances unforeseen. The Thomas Fire event is a perfect example as well as the governor's accelerating the full funding LCFF two years earlier than expected. As mentioned earlier, there is a big push to increase California's per pupil funding levels. Even with the full implementation of LCFF in 2018-19, this hardly restores the funding levels of schools to what they were before the great recession, yet these gains are quickly eroded by the increasing cost of health care, pensions, special education, transportation and utilities. This leaves very little for increasing programs and services for students.

	Total Budget	Actuals					Second Interm	Multi-Year Projections	
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Funded Average Daily Attendance	13,412	13,469	13,469	13,508	13,331	13,107	12,984	12,663
2	Beginning Fund Balance/Audit Adj	8,934,163	13,755,696	11,304,520	15,149,772	21,805,857	24,562,787	13,705,149	8,601,853
	Revenue						CF	LCFF	LCFF
3	LCFF	95,166,537	95,313,491	108,633,175	117,459,771	120,686,174	124,830,492	126,182,814	128,736,903
4	Federal	7,627,110	7,443,776	6,770,449	6,139,640	6,347,464	8,215,752	7,053,926	6,916,623
5	Other State	15,931,315	6,880,201	7,151,774	13,104,457	16,198,690	14,280,905	15,108,951	11,357,623
6	Other Local & Other Sources	9,425,438	11,340,206	12,051,737	12,244,795	13,180,436	10,972,765	10,472,765	10,472,765
7	Total Revenue	128,150,400	120,977,675	134,607,135	148,948,663	156,412,764	158,299,914	158,818,456	157,483,915
	Expenditures								
8	Salaries and Benefits	99,484,100	100,454,111	106,261,482	114,819,544	125,456,449	134,318,794	136,247,047	138,875,092
9	Books and Supplies	3,911,729	5,189,821	5,471,278	6,269,511	6,777,570	9,708,091	6,210,754	4,657,358
10	Services & Operating	14,797,519	15,713,686	18,391,597	18,975,888	19,713,429	23,257,426	19,822,206	16,356,390
11	All Other Expenditures	5,135,519	2,025,645	637,525	2,341,389	1,708,386	1,873,241	1,641,744	896,744
12	On-Going Reduction to be made					-		-	
13	Total Expenditures	123,328,868	123,383,262	130,761,883	142,406,332	153,655,834	169,157,552	163,921,751	160,785,584
14	Net Income(Loss)	4,821,532	(2,451,176)	3,845,252	6,542,331	2,756,930	(10,857,638)	(5,103,295)	(3,301,669)
15	Total Ending Balance	13,755,695	11,304,520	15,149,772	21,692,103	24,562,787	13,705,149	8,601,853	5,300,184
	Breakdown of Ending Fund Balance								
16	Restricted	1,911,101	3,777,835	3,491,461	3,623,262	3,926,429	1,287,021	-	
17	Unrestricted	11,844,595	7,526,685	11,658,311	18,068,840	20,636,357	12,418,127	8,601,853	5,300,184
	Componets of Unrestricted Ending Fund Balance								
18	Assigned Fund Balance:			4,480,000	19,177,735	8,932,988	3,814,105	2,811,996	
19	State Recommended 3% Reserve	3,699,866	3,701,498	3,922,857	4,272,190	4,609,675	5,074,727	4,917,653	4,823,568
20	Excess Unrestricted Fund Balance	8,144,729	3,825,187	3,255,455	(5,381,085)	6,638,511	3,529,296	872,205	476,617
21	Total Unrestricted Ending Fund Balance	11,844,595	7,526,685	11,658,311	18,068,840	20,181,174	12,418,127	8,601,853	5,300,184
22	General fund Unrestricted Reserve Pcentage	9.60%	6.10%	8.92%	12.69%	13.43%	7.34%	5.25%	3.30%
	Special Reserve Fund 17								
	Beginning Fund Balance	23,653	4,362,242	4,478,441	4,809,473	4,897,041	6,044,602	7,184,602	8,324,602
23	Revenue	4,338,588	116,199	331,032	115,402	1,147,561	1,140,000	1,140,000	1,140,000
24	Expenditures	-	-	-	27,833	-	-	-	-
25	Net Income(loss)	4,338,588	116,199	331,032	87,568	1,147,561	1,140,000	1,140,000	1,140,000
26	Sp Reserve Ending Balance	4,362,242	4,478,441	4,809,473	4,897,041	6,044,602	7,184,602	8,324,602	9,464,602
27	Special Reserve %	3.5%	3.6%	3.7%	3.4%	3.9%	4.25%	5.08%	5.89%
28	Total Unrestricted Reserves	16.14%	12.73%	15.59%	16.13%	17.36%	11.59%	10.33%	9.18%

Multi Year Changes since First Interim				
Revenue Changes (Unrestricted/Restricted)	2018-19		2019-20	
Net Property Reduction due to Fire/Mudslide/3% growth	1,051,292		2,406,384	
One-time Mandate: Net new 3.2 less old 1.9	1,316,194		(3,241,114)	
Titles	(129,893)		(158,307)	
Career Tech Grant	(503,405)		(510,214)	
Special Ed decrease due to loss of PT	(500,000)			
Special Ed Adelante take back	(500,000)			
Special Ed increase funding	176,057			
Miscellaneous Grants	883,152		(155,865)	
<b>Total Changes to Revenue</b>	<b>\$ 1,793,397</b>		<b>\$ (1,659,116)</b>	
Expenditure Changes (Unrestricted/Restricted)	2018-19	FTE	2019-20	FTE
Staff reductions due to enrollment	(584,000)	8	(292,000)	4
Staff reductions due to master sch	(389,136)			
Step and Column	1,482,160		1,501,430	
Net increase due to Safety Off: Mangmt reogr: Reading Sp 4	496,986			
Sub cost	261,152		284,859	
Benefits	(523,433)			
Three Professional Days	(932,764)			
<b>Total Changes to Salaries and Benefits</b>	<b>(189,035)</b>		<b>1,494,289</b>	
All Other Changes (Unrestricted/Restricted)	2018-19		2019-20	
Mandate Expenditures - Prior Year	(1,924,920)		(1,630,557)	
Mandated Expenditures - Subsequent Years	1,630,557		1,000,000	
M&O Trucks	150,000		(150,000)	
Second Floor Remodel	745,000		(745,000)	
Increase to PEAC program	594,000			
Increase to TIP	34,345			
Supplies	75,095		(1,495,282)	
Services	(1,167,354)		(1,085,328)	
<b>Total Changes to All Other Expenditures</b>	<b>136,723</b>		<b>(4,106,167)</b>	



## Standardized Account Code Structure (SACS) Forms

- Form CA:** Certification page. The certification page contains contact information and signature lines as proof that the SACS financial report has been reviewed by the school district's board of education.
- Form 01:** General Fund. This is a school district's general operating fund.
- Form 09:** Charter Schools Special Revenue Fund. Used to account for charter school activities. In the case for SBUSD, it pertains just to Santa Barbara Charter School (SBCS). This allows the District to separate activities of the SBCS from the District's general fund. Other SBUSD sponsored charter schools operate independently from the District's financial system and are not reported in SBUSD financial reports. These charter schools issue their own reports.
- Form 12:** Child Development Fund. Used to account separately for federal, state, and local revenues to operate child development programs.
- Form 13:** Cafeteria Special Reserve Fund (referred to as food service's operating fund). Used to account separately for federal, state, and local resources to operate the food service program.
- Form 17:** Special Reserve Fund. Used primarily as a savings account and is intended to be used as a reserve fund. Expenditures from this special reserve fund must be transferred into the general or other appropriate fund prior to expenditures.
- Form 21:** Building Fund. It exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board.
- Form 25:** Capital Facilities Fund. Used primarily to account separately for money received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances (Government Codes sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the capital facilities fund is restricted to that fund. These funds are collected from developers/homeowners prior to building.
- Form 35:** County School Facilities Fund. Established to receive apportionments from the State School Facilities Fund Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).
- Form 40:** Special Reserve for Capital Outlay Fund. Exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects are proceeds from

the sale or lease-with-option-to-purchase of real property and rentals and leases of real property specifically authorized for deposit to the fund by the governing board.

**Forms 51-52:** Bond Interest and Redemption Fund. Used for the repayment of bonds issued for an LEA. The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund of the LEA. The county auditor-controller maintains control over the LEA's bond interest and redemption fund. The county treasurer must pay the principal and interest on the bonds from taxes levied by the county auditor-controller.

**Form 67:** Self-Insurance Fund. Used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers compensation, health and welfare, and deductible property loss. SBUSD is currently insured by SISC for workers' compensation; however, many years ago the District was self-insured and therefore must reserve a small amount of funds, \$10,000, for one claim until resolved. Once that claim is resolved the district can close the fund.

**Form A:** Average Daily Attendance. This form reports school district's ADA for 2016-17 and projections for 2017-18. ADA is calculated by how many days each student is attending school within the period. Each column reports the ADA for the different periods. Period 2 (P-2 is approximately 132 days) is the period that a school district is funded on for LCFF unless it is declining in ADA. Funded ADA is used if a district's ADA is lower in the current year than the prior year. Annual ADA is as of the last day of school (180 days).

**Form CASH:** Cash Flow Form. A cash flow statement is a financial report that describes the sources of a district's cash and how that cash was spent over a specified time period. It does not include non-cash items such as depreciation. Cash flow is useful for determining the short-term needs of a district, particularly its ability to pay bills and when its revenues are received.

**Form ESMOE:** Every Student Succeeds Act form has replaced the No Child Left Behind Maintenance of Effort Expenditure Form. This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized. Districts that fail to meet the MOE requirement applicable to a particular funding year will result in a reduction of allocations in the next fiscal year. SBUSD has made its maintenance of effort for the past nine years.

**Form ICR:** Indirect Cost Rate Form. Used to calculate a district's percentage to charge for general administration cost. The final percentages are available in April prior to the following fiscal year.

**Form MYP:** Multi-Year Projection Form. A multi-year financial projection is a forecast of a school district's revenues and expenditures over a defined period of time based on a specific set of assumptions.

- Form SIAI:** Summary of Inter-Fund Activities Form. This form is used for reconciling all inter-fund activities. The SACS software will automatically generate this report and if a school district is out of balance, the Technical Review Checks Form will report the imbalances.
- Form 01CS:** Criteria and Standards Review Form. This form provides a methodology and assumptions used to estimate ADA, enrollment, revenues, expenditure, reserves and fund balance and multi-year commitments. It measures reasonableness and requires an explanation as to why a district is not within the parameters.
- Form TRC:** Technical Review Checklist Form. This is an auto check to ensure that all basic entries and supplemental forms are completed and the accounting is correct. If the checklist forms comes back with issues, an explanation must be provided for any warnings. All fatal checks must be corrected prior to official export.

## OTHER FUNDS

The following schedules provide revenue and expenditure details and the effect on fund balance for all other district funds.

<b>Form 09 - Charter School</b>	<b>2017-18 First Interim</b>	<b>2017-18 Second Interim</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
LCFF	\$ 2,407,875	\$ 2,256,114	\$ (151,761)
Federal Revenue	46,719	46,719	-
Other State	185,612	186,617	1,005
Other Local	261,994	266,894	4,900
Interfund Transfers-Transfer In	103,887	103,887	-
<b>Total Revenues</b>	<b>\$ 3,006,087</b>	<b>\$ 2,860,231</b>	<b>\$ (145,856)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	\$ 2,734,197	\$ 2,720,662	\$ 13,535
Books and Supplies	154,027	124,577	29,450
Services and Other Operating	167,170	161,084	6,086
Capital Outlay	237,533	237,533	-
Other Outgo	250,600	250,600	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,543,527</b>	<b>\$ 3,494,456</b>	<b>\$ 49,071</b>
<b>Change to Fund Balance</b>	<b>\$ (537,440)</b>	<b>\$ (634,225)</b>	<b>\$ (96,785)</b>

<b>Form 12 - Child Development</b>	<b>2017-18 First Interim</b>	<b>2017-18 Second Interim</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	\$ 327,606	\$ 327,606	\$ -
Other State	2,691,929	2,691,929	-
Other Local	661,302	661,302	-
<b>Total Revenues</b>	<b>\$ 3,680,837</b>	<b>\$ 3,680,837</b>	<b>\$ -</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	\$ 3,013,555	\$ 3,068,604	\$ (55,049)
Books and Supplies	229,264	224,319	4,945
Service and Other Operating	256,179	208,015	48,164
Capital Outlay	-	-	-
Other Outgo	182,773	185,323	(2,550)
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,681,771</b>	<b>\$ 3,686,261</b>	<b>\$ (4,490)</b>
<b>Change to Fund Balance</b>	<b>\$ (934)</b>	<b>\$ (5,424)</b>	<b>\$ (4,490)</b>

	2017-18	2017-18	
<b>Form 13 - Cafeteria</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	\$ 6,310,000	\$ 6,410,000	\$ 100,000
Other State	454,000	454,000	-
Other Local	2,088,500	2,295,500	207,000
Interfund Transfers-Transfer In	221,524	221,524	-
<b>Total Revenues</b>	<b>\$ 9,074,024</b>	<b>\$ 9,381,024</b>	<b>\$ 307,000</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	\$ 5,925,245	\$ 6,402,837	\$ (477,592)
Books and Supplies	2,550,150	2,349,700	200,450
Service and Other Operating	380,490	447,750	(67,260)
Capital Outlay	28,370	46,745	(18,375)
Other Outgo	621,687	613,096	8,591
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>\$ 9,505,942</b>	<b>\$ 9,860,128</b>	<b>\$ (354,186)</b>
<b>Change to Fund Balance</b>	<b>\$ (431,918)</b>	<b>\$ (479,104)</b>	<b>\$ (47,186)</b>

	2017-18	2017-18	
<b>Form 17 - Special Reserve non Capital</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	40,000	40,000	-
Interfund Transfers-Transfer In	1,100,000	1,100,000	-
<b>Total Revenues</b>	<b>\$ 1,140,000</b>	<b>\$ 1,140,000</b>	<b>\$ -</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	\$ -	\$ -	\$ -
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change to Fund Balance</b>	<b>\$ 1,140,000</b>	<b>\$ 1,140,000</b>	<b>\$ -</b>

	2017-18	2017-18	
<b>Form 21 - Building</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	5,938,696	5,993,696	55,000
Other Sources	-	-	-
<b>Total Revenues</b>	<b>\$ 5,938,696</b>	<b>\$ 5,993,696</b>	<b>\$ 55,000</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	\$ 609,313	\$ 543,863	\$ 65,450
Books and Supplies	3,400	5,000	(1,600)
Services and Other Operating	125,121	140,621	(15,500)
Capital Outlay	67,991,200	85,391,039	(17,399,839)
Other Outgo	4,230	2,115	2,115
<b>Total Expenditures</b>	<b>\$ 68,733,264</b>	<b>\$ 86,082,638</b>	<b>\$ (17,349,374)</b>
<b>Change to Fund Balance</b>	<b>\$ (62,794,568)</b>	<b>\$ (80,088,942)</b>	<b>\$ (17,294,374)</b>

	2017-18	2017-18	
<b>Form 25 - Capital Facilities</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	1,100,000	1,460,000	360,000
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>\$ 1,100,000</b>	<b>\$ 1,460,000</b>	<b>\$ 360,000</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	\$ 40,955	\$ 40,955	\$ -
Books and Supplies	89,400	89,400	-
Services and Other Operating	319,940	319,940	-
Capital Outlay	2,519,627	2,564,578	(44,951)
<b>Total Expenditures</b>	<b>\$ 2,969,922</b>	<b>\$ 3,014,873</b>	<b>\$ (44,951)</b>
<b>Change to Fund Balance</b>	<b>\$ (1,869,922)</b>	<b>\$ (1,554,873)</b>	<b>\$ 315,049</b>

	2017-18	2017-18	
<b>Form 35 - County School Facilities</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	\$ -	\$ -	\$ -
Other State	6,353,166	6,353,166	-
Other Local	600	5,600	5,000
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>\$ 6,353,766</b>	<b>\$ 6,358,766</b>	<b>\$ 5,000</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	6,353,166	6,353,166	-
<b>Total Expenditures</b>	<b>\$ 6,353,166</b>	<b>\$ 6,353,166</b>	<b>\$ -</b>
<b>Change to Fund Balance</b>	<b>\$ 600</b>	<b>\$ 5,600</b>	<b>\$ 5,000</b>

	2017-18	2017-18	
<b>Form 40 - Capital Outlay</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Net Change</b>
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	280,919	280,919
Other Local	15,000	15,000	-
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>\$ 15,000</b>	<b>\$ 295,919</b>	<b>\$ 280,919</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	154,150	154,150	-
Service and Other Operating	10,350	10,350	-
Capital Outlay	713,379	713,379	-
<b>Total Expenditures</b>	<b>\$ 877,879</b>	<b>\$ 877,879</b>	<b>\$ -</b>
<b>Change to Fund Balance</b>	<b>\$ (862,879)</b>	<b>\$ (581,960)</b>	<b>\$ 280,919</b>

<b>Form 51/52 - Bond Interest &amp; Redemption</b>	<b>2017-18</b>	<b>2017-18</b>	<b>Net Change</b>
	<b>First Interim</b>	<b>Second Interim</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	\$ -	\$ -	\$ -
Other State	58,224	58,224	-
Other Local	16,446,637	16,446,637	-
Other Sources	-	-	-
<b>Total Revenues</b>	<b>\$ 16,504,861</b>	<b>\$ 16,504,861</b>	<b>\$ -</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Other Outgo	13,201,205	13,201,205	-
<b>Total Expenditures</b>	<b>\$ 13,201,205</b>	<b>\$ 13,201,205</b>	<b>\$ -</b>
<b>Change to Fund Balance</b>	<b>\$ 3,303,656</b>	<b>\$ 3,303,656</b>	<b>\$ -</b>



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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2018

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Meg Jette

Telephone: 805-963-4338 ext 6230

Title: Assistant Superintendent of Business

E-mail: mjette@sbusd.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 first interim.	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 first interim.	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 first interim.	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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		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 first interim that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	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 first interim 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 first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
Form	Description				
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund	G	G	G	G
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units	G	G	G	G
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	118,495,923.00	123,983,278.00	71,191,453.16	121,891,420.00	(2,091,858.00)	-1.7%
2) Federal Revenue		8100-8299	0.00	32,500.00	188,794.92	188,794.00	156,294.00	480.9%
3) Other State Revenue		8300-8599	4,437,037.00	4,491,037.00	2,024,799.68	4,533,093.00	42,056.00	0.9%
4) Other Local Revenue		8600-8799	3,227,956.00	4,616,308.00	2,376,358.66	5,081,374.00	465,066.00	10.1%
5) TOTAL, REVENUES			126,160,916.00	133,123,123.00	75,781,406.42	131,694,681.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	57,170,234.00	57,394,429.00	28,966,026.90	57,474,336.00	(79,907.00)	-0.1%
2) Classified Salaries		2000-2999	18,423,892.00	18,544,734.00	10,282,113.25	18,491,969.00	52,765.00	0.3%
3) Employee Benefits		3000-3999	20,730,509.00	21,087,937.00	11,313,913.63	20,988,620.00	99,317.00	0.5%
4) Books and Supplies		4000-4999	5,300,880.00	5,799,156.00	3,105,146.07	6,117,991.00	(318,835.00)	-5.5%
5) Services and Other Operating Expenditures		5000-5999	16,563,721.00	16,648,190.00	8,587,680.95	16,814,126.00	(165,936.00)	-1.0%
6) Capital Outlay		6000-6999	282,070.00	403,726.00	288,319.02	422,226.00	(18,500.00)	-4.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	169,000.00	220,197.00	198,135.47	223,697.00	(3,500.00)	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,249,241.00)	(1,519,209.00)	(172.61)	(1,507,531.00)	(11,678.00)	0.8%
9) TOTAL, EXPENDITURES			117,391,065.00	118,579,160.00	62,741,162.68	119,025,434.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,769,851.00	14,543,963.00	13,040,243.74	12,669,247.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	10,117,258.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,456,887.00	1,425,411.00	11,217,258.00	1,425,411.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	52,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
b) Uses		7630-7699	139,230.00	139,230.00	0.00	139,230.00	0.00	0.0%
3) Contributions		8980-8999	(18,084,399.00)	(19,337,739.00)	0.00	(19,374,836.00)	(37,097.00)	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,628,516.00)	(20,850,380.00)	(1,100,000.00)	(20,887,477.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,858,665.00)	(6,306,417.00)	11,940,243.74	(8,218,230.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,421,945.22	20,522,602.71		20,636,356.96	113,754.25	0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,421,945.22	20,522,602.71		20,636,356.96		
d) Other Restatements		9795	0.00	113,754.25		0.00	(113,754.25)	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,421,945.22	20,636,356.96		20,636,356.96		
2) Ending Balance, June 30 (E + F1e)			6,563,280.22	14,329,939.96		12,418,126.96		
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	4,237,431.45	3,924,023.00		3,814,105.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,325,848.77	5,033,872.00		6,125,660.15		
Unassigned/Unappropriated Amount		9790	0.00	5,372,044.96		2,478,361.81		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	11,443,098.00	11,443,098.00	7,993,676.00	11,443,098.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,283,155.00	2,621,370.00	1,333,059.00	2,621,370.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	598,680.00	577,673.00	293,660.17	577,673.00	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	100,505,979.00	103,135,268.00	55,341,683.21	100,825,211.00	(2,310,057.00)	-2.2%
Unsecured Roll Taxes		8042	3,379,889.00	3,419,914.00	3,873,576.25	3,419,914.00	0.00	0.0%
Prior Years' Taxes		8043	938,481.00	(1,913.00)	0.00	(1,913.00)	0.00	0.0%
Supplemental Taxes		8044	1,423,450.00	1,330,177.00	0.00	1,330,177.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	415,916.00	258,782.00	0.00	258,782.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,151,680.00	10,910,619.00	7,099,988.53	11,048,404.00	137,785.00	1.3%
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	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			128,140,328.00	133,694,988.00	75,935,643.16	131,522,716.00	(2,172,272.00)	-1.6%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,644,405.00)	(9,711,710.00)	(4,744,190.00)	(9,493,511.00)	218,199.00	-2.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	(137,785.00)	(137,785.00)	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			118,495,923.00	123,983,278.00	71,191,453.16	121,891,420.00	(2,091,858.00)	-1.7%
<b>FEDERAL REVENUE</b>								
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	32,500.00	188,794.92	188,794.00	156,294.00	480.9%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	32,500.00	188,794.92	188,794.00	156,294.00	480.9%
<b>OTHER STATE REVENUE</b>								
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	2,462,770.00	2,462,770.00	1,211,647.00	2,462,770.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,949,267.00	1,949,267.00	760,054.76	1,991,323.00	42,056.00	2.2%
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	25,000.00	79,000.00	53,097.92	79,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,437,037.00	4,491,037.00	2,024,799.68	4,533,093.00	42,056.00	0.9%



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)
<b>OTHER LOCAL REVENUE</b>								
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	485,326.00	536,218.00	344,590.68	566,353.00	30,135.00	5.6%
Interest		8660	200,000.00	200,000.00	424,746.57	500,000.00	300,000.00	150.0%
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	20,000.00	20,000.00	21,056.90	35,000.00	15,000.00	75.0%
All Other Fees and Contracts		8689	150,000.00	150,000.00	61,760.30	150,000.00	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	2,372,630.00	3,710,090.00	1,524,204.21	3,830,021.00	119,931.00	3.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,227,956.00</b>	<b>4,616,308.00</b>	<b>2,376,358.66</b>	<b>5,081,374.00</b>	<b>465,066.00</b>	<b>10.1%</b>
<b>TOTAL, REVENUES</b>			<b>126,160,916.00</b>	<b>133,123,123.00</b>	<b>75,781,406.42</b>	<b>131,694,681.00</b>	<b>(1,428,442.00)</b>	<b>-1.1%</b>

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	46,325,586.00	46,821,980.00	23,162,667.93	46,877,356.00	(55,376.00)	-0.1%
Certificated Pupil Support Salaries		1200	3,665,203.00	3,649,422.00	1,821,003.47	3,641,089.00	8,333.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	6,106,256.00	5,861,263.00	3,421,386.43	5,894,342.00	(33,079.00)	-0.6%
Other Certificated Salaries		1900	1,073,189.00	1,061,764.00	560,969.07	1,061,549.00	215.00	0.0%
TOTAL, CERTIFICATED SALARIES			57,170,234.00	57,394,429.00	28,966,026.90	57,474,336.00	(79,907.00)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	567,402.00	524,789.00	285,603.22	549,546.00	(24,757.00)	-4.7%
Classified Support Salaries		2200	7,659,852.00	7,651,389.00	4,241,047.31	7,599,013.00	52,376.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	1,839,828.00	1,994,391.00	1,155,685.89	1,994,391.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,023,627.00	6,972,776.00	3,914,674.70	6,984,913.00	(12,137.00)	-0.2%
Other Classified Salaries		2900	1,333,183.00	1,401,389.00	685,102.13	1,364,106.00	37,283.00	2.7%
TOTAL, CLASSIFIED SALARIES			18,423,892.00	18,544,734.00	10,282,113.25	18,491,969.00	52,765.00	0.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,112,483.00	8,221,641.00	4,123,158.79	8,198,226.00	23,415.00	0.3%
PERS		3201-3202	2,729,470.00	2,796,391.00	1,484,936.51	2,773,029.00	23,362.00	0.8%
OASDI/Medicare/Alternative		3301-3302	2,198,188.00	2,260,228.00	1,139,085.09	2,250,524.00	9,704.00	0.4%
Health and Welfare Benefits		3401-3402	5,160,825.00	5,270,834.00	3,005,551.30	5,234,391.00	36,443.00	0.7%
Unemployment Insurance		3501-3502	37,864.00	38,464.00	18,549.98	38,467.00	(3.00)	0.0%
Workers' Compensation		3601-3602	1,165,246.00	1,175,036.00	606,824.57	1,172,387.00	2,649.00	0.2%
OPEB, Allocated		3701-3702	748,352.00	753,116.00	390,918.26	749,309.00	3,807.00	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	578,081.00	572,227.00	544,889.13	572,287.00	(60.00)	0.0%
TOTAL, EMPLOYEE BENEFITS			20,730,509.00	21,087,937.00	11,313,913.63	20,988,620.00	99,317.00	0.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	500,000.00	459,125.00	434,480.90	459,125.00	0.00	0.0%
Books and Other Reference Materials		4200	65,134.00	296,173.00	248,804.67	273,026.00	23,147.00	7.8%
Materials and Supplies		4300	3,874,396.00	3,823,907.00	1,717,518.36	4,071,948.00	(248,041.00)	-6.5%
Noncapitalized Equipment		4400	861,350.00	1,219,951.00	704,342.14	1,313,892.00	(93,941.00)	-7.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,300,880.00	5,799,156.00	3,105,146.07	6,117,991.00	(318,835.00)	-5.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	427,074.00	418,217.00	158,865.41	456,076.00	(37,859.00)	-9.1%
Dues and Memberships		5300	96,778.00	101,305.00	98,009.40	111,505.00	(10,200.00)	-10.1%
Insurance		5400-5450	746,700.00	795,700.00	784,115.96	795,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,021,302.00	3,032,202.00	1,599,836.32	3,040,297.00	(8,095.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,637,257.00	1,578,955.00	862,854.00	1,567,461.00	11,494.00	0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,444,434.00	9,535,596.00	4,598,753.65	9,656,124.00	(120,528.00)	-1.3%
Communications		5900	1,190,176.00	1,186,215.00	485,246.21	1,186,963.00	(748.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,563,721.00	16,648,190.00	8,587,680.95	16,814,126.00	(165,936.00)	-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)
<b>CAPITAL OUTLAY</b>								
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	140.87	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	282,070.00	403,726.00	288,178.15	422,226.00	(18,500.00)	-4.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			282,070.00	403,726.00	288,319.02	422,226.00	(18,500.00)	-4.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	26,500.00	18,000.00	9,688.26	18,000.00	0.00	0.0%
Other Debt Service - Principal		7439	142,500.00	202,197.00	188,447.21	205,697.00	(3,500.00)	-1.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			169,000.00	220,197.00	198,135.47	223,697.00	(3,500.00)	-1.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(374,044.00)	(469,024.00)	(172.61)	(465,937.00)	(3,087.00)	0.7%
Transfers of Indirect Costs - Interfund		7350	(875,197.00)	(1,050,185.00)	0.00	(1,041,594.00)	(8,591.00)	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,249,241.00)	(1,519,209.00)	(172.61)	(1,507,531.00)	(11,678.00)	0.8%
TOTAL, EXPENDITURES			117,391,065.00	118,579,160.00	62,741,162.68	119,025,434.00	(446,274.00)	-0.4%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	10,117,258.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	10,117,258.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	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	253,000.00	221,524.00	0.00	221,524.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	103,887.00	103,887.00	10,117,258.00	103,887.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,456,887.00	1,425,411.00	11,217,258.00	1,425,411.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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	52,000.00	52,000.00	0.00	52,000.00	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			52,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
<b>USES</b>								
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	139,230.00	139,230.00	0.00	139,230.00	0.00	0.0%
(d) TOTAL, USES			139,230.00	139,230.00	0.00	139,230.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(18,084,399.00)	(19,337,739.00)	0.00	(19,374,836.00)	(37,097.00)	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,084,399.00)	(19,337,739.00)	0.00	(19,374,836.00)	(37,097.00)	0.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(19,628,516.00)	(20,850,380.00)	(1,100,000.00)	(20,887,477.00)	(37,097.00)	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,950,589.00	2,939,072.00	1,719,223.00	2,939,072.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,494,645.00	7,985,677.00	1,274,681.58	8,026,958.00	41,281.00	0.5%
3) Other State Revenue		8300-8599	11,764,052.00	9,702,277.00	3,598,522.47	9,747,812.00	45,535.00	0.5%
4) Other Local Revenue		8600-8799	2,137,352.00	5,111,589.00	2,185,294.74	5,839,391.00	727,802.00	14.2%
5) TOTAL, REVENUES			23,346,638.00	25,738,615.00	8,777,721.79	26,553,233.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	15,131,404.00	15,592,857.00	7,778,768.91	15,433,776.00	159,081.00	1.0%
2) Classified Salaries		2000-2999	8,067,028.00	9,008,056.00	4,415,296.46	9,019,194.00	(11,138.00)	-0.1%
3) Employee Benefits		3000-3999	12,428,790.00	12,962,671.00	3,431,216.99	12,910,899.00	51,772.00	0.4%
4) Books and Supplies		4000-4999	1,756,027.00	3,390,231.00	1,118,793.84	3,590,100.00	(199,869.00)	-5.9%
5) Services and Other Operating Expenditures		5000-5999	4,273,839.00	5,753,501.00	2,386,570.31	6,443,300.00	(689,799.00)	-12.0%
6) Capital Outlay		6000-6999	92,707.00	475,576.00	254,049.57	704,271.00	(228,695.00)	-48.1%
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	374,044.00	469,024.00	172.61	465,937.00	3,087.00	0.7%
9) TOTAL, EXPENDITURES			42,123,839.00	47,651,916.00	19,384,868.69	48,567,477.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,777,201.00)	(21,913,301.00)	(10,607,146.90)	(22,014,244.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	18,084,399.00	19,337,739.00	0.00	19,374,836.00	37,097.00	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,084,399.00	19,337,739.00	0.00	19,374,836.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(692,802.00)	(2,575,562.00)	(10,607,146.90)	(2,639,408.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,878,669.46	3,926,429.08		3,926,429.08	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)			1,878,669.46	3,926,429.08		3,926,429.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,878,669.46	3,926,429.08		3,926,429.08		
2) Ending Balance, June 30 (E + F1e)			1,185,867.46	1,350,867.08		1,287,021.08		
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	1,185,867.46	1,350,867.08		1,287,021.08		
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 (E/B) (F)
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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	2,950,589.00	2,939,072.00	1,719,223.00	2,939,072.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,950,589.00</b>	<b>2,939,072.00</b>	<b>1,719,223.00</b>	<b>2,939,072.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,334,161.00	2,322,708.00	(399,118.00)	2,322,708.00	0.00	0.0%
Special Education Discretionary Grants		8182	218,955.00	272,002.00	(136,165.00)	272,002.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,440,016.00	3,475,025.00	1,059,192.78	3,501,842.00	26,817.00	0.8%
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	463,843.00	555,660.00	300,128.81	555,457.00	(203.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	293,864.00	645,398.00	172,482.56	660,065.00	14,667.00	2.3%
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	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	141,000.00	112,078.00	54,809.79	112,078.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	602,806.00	602,806.00	223,350.64	602,806.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,494,645.00</b>	<b>7,985,677.00</b>	<b>1,274,681.58</b>	<b>8,026,958.00</b>	<b>41,281.00</b>	<b>0.5%</b>
<b>OTHER STATE REVENUE</b>								
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	2,755,880.00	0.00	854,547.78	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	358,629.00	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 Materials		8560	609,146.00	609,146.00	67,362.81	654,681.00	45,535.00	7.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,019,654.00	1,113,463.00	723,750.77	1,113,463.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,013,619.00	1,536,002.00	1,536,002.45	1,536,002.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	14,877.00	14,877.25	14,877.00	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	6,365,753.00	6,428,789.00	43,352.41	6,428,789.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,764,052.00</b>	<b>9,702,277.00</b>	<b>3,598,522.47</b>	<b>9,747,812.00</b>	<b>45,535.00</b>	<b>0.5%</b>



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)
<b>OTHER LOCAL REVENUE</b>								
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	155,532.00	155,532.00	187,123.36	250,000.00	94,468.00	60.7%
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	491,951.00	589,624.00	186,975.83	589,624.00	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	49,723.00	69,723.00	90,599.73	69,723.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		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	1,440,146.00	2,145,773.00	1,720,595.82	2,779,107.00	633,334.00	29.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	2,150,937.00	0.00	2,150,937.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,137,352.00	5,111,589.00	2,185,294.74	5,839,391.00	727,802.00	14.2%
<b>TOTAL, REVENUES</b>			23,346,638.00	25,738,615.00	8,777,721.79	26,553,233.00	814,618.00	3.2%

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	9,698,273.00	10,095,832.00	5,067,513.69	10,049,416.00	46,416.00	0.5%
Certificated Pupil Support Salaries		1200	2,096,062.00	2,145,541.00	1,065,969.51	2,111,735.00	33,806.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,208,780.00	1,253,714.00	660,712.84	1,253,714.00	0.00	0.0%
Other Certificated Salaries		1900	2,128,289.00	2,097,770.00	984,572.87	2,018,911.00	78,859.00	3.8%
TOTAL, CERTIFICATED SALARIES			15,131,404.00	15,592,857.00	7,778,768.91	15,433,776.00	159,081.00	1.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,406,433.00	6,123,980.00	2,809,945.69	5,981,230.00	142,750.00	2.3%
Classified Support Salaries		2200	311,147.00	315,472.00	228,364.20	315,892.00	(420.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	416,373.00	417,047.00	221,866.65	433,247.00	(16,200.00)	-3.9%
Other Classified Salaries		2900	1,933,075.00	2,151,557.00	1,155,119.92	2,288,825.00	(137,268.00)	-6.4%
TOTAL, CLASSIFIED SALARIES			8,067,028.00	9,008,056.00	4,415,296.46	9,019,194.00	(11,138.00)	-0.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,352,183.00	8,426,528.00	1,106,687.45	8,401,045.00	25,483.00	0.3%
PERS		3201-3202	1,061,954.00	1,214,648.00	588,019.67	1,212,189.00	2,459.00	0.2%
OASDI/Medicare/Alternative		3301-3302	784,520.00	888,477.00	425,343.20	886,597.00	1,880.00	0.2%
Health and Welfare Benefits		3401-3402	1,633,719.00	1,787,141.00	990,486.09	1,765,208.00	21,933.00	1.2%
Unemployment Insurance		3501-3502	10,617.00	13,173.00	5,825.16	13,343.00	(170.00)	-1.3%
Workers' Compensation		3601-3602	347,165.00	380,925.00	187,511.53	378,811.00	2,114.00	0.6%
OPEB, Allocated		3701-3702	226,719.00	242,049.00	122,214.49	243,761.00	(1,712.00)	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,913.00	9,730.00	5,129.40	9,945.00	(215.00)	-2.2%
TOTAL, EMPLOYEE BENEFITS			12,428,790.00	12,962,671.00	3,431,216.99	12,910,899.00	51,772.00	0.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	327,300.00	312,950.00	134,789.88	313,890.00	(940.00)	-0.3%
Books and Other Reference Materials		4200	71,200.00	343,353.00	289,283.34	366,913.00	(23,560.00)	-6.9%
Materials and Supplies		4300	1,032,231.00	2,205,730.00	492,734.66	2,303,519.00	(97,789.00)	-4.4%
Noncapitalized Equipment		4400	325,296.00	525,698.00	201,812.96	603,278.00	(77,580.00)	-14.8%
Food		4700	0.00	2,500.00	173.00	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,756,027.00	3,390,231.00	1,118,793.84	3,590,100.00	(199,869.00)	-5.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	112,706.00	139,414.00	25,000.00	139,414.00	0.00	0.0%
Travel and Conferences		5200	647,827.00	993,295.00	146,268.32	979,136.00	14,159.00	1.4%
Dues and Memberships		5300	90.00	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	540.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,977.00	116,288.00	23,310.32	111,562.00	4,726.00	4.1%
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	3,385,719.00	4,481,063.00	2,183,631.71	5,189,247.00	(708,184.00)	-15.8%
Communications		5900	20,980.00	23,441.00	8,359.96	23,941.00	(500.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,273,839.00	5,753,501.00	2,386,570.31	6,443,300.00	(689,799.00)	-12.0%

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<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	305,379.00	236,601.57	490,574.00	(185,195.00)	-60.6%
Buildings and Improvements of Buildings		6200	0.00	61,358.00	17,448.00	61,558.00	(200.00)	-0.3%
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	92,707.00	108,839.00	0.00	152,139.00	(43,300.00)	-39.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			92,707.00	475,576.00	254,049.57	704,271.00	(228,695.00)	-48.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	374,044.00	469,024.00	172.61	465,937.00	3,087.00	0.7%
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			374,044.00	469,024.00	172.61	465,937.00	3,087.00	0.7%
TOTAL, EXPENDITURES			42,123,839.00	47,651,916.00	19,384,868.69	48,567,477.00	(915,561.00)	-1.9%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	18,084,399.00	19,337,739.00	0.00	19,374,836.00	37,097.00	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			18,084,399.00	19,337,739.00	0.00	19,374,836.00	37,097.00	0.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			18,084,399.00	19,337,739.00	0.00	19,374,836.00	(37,097.00)	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	121,446,512.00	126,922,350.00	72,910,676.16	124,830,492.00	(2,091,858.00)	-1.6%
2) Federal Revenue		8100-8299	6,494,645.00	8,018,177.00	1,463,476.50	8,215,752.00	197,575.00	2.5%
3) Other State Revenue		8300-8599	16,201,089.00	14,193,314.00	5,623,322.15	14,280,905.00	87,591.00	0.6%
4) Other Local Revenue		8600-8799	5,365,308.00	9,727,897.00	4,561,653.40	10,920,765.00	1,192,868.00	12.3%
5) TOTAL, REVENUES			149,507,554.00	158,861,738.00	84,559,128.21	158,247,914.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	72,301,638.00	72,987,286.00	36,744,795.81	72,908,112.00	79,174.00	0.1%
2) Classified Salaries		2000-2999	26,490,920.00	27,552,790.00	14,697,409.71	27,511,163.00	41,627.00	0.2%
3) Employee Benefits		3000-3999	33,159,299.00	34,050,608.00	14,745,130.62	33,899,519.00	151,089.00	0.4%
4) Books and Supplies		4000-4999	7,056,907.00	9,189,387.00	4,223,939.91	9,708,091.00	(518,704.00)	-5.6%
5) Services and Other Operating Expenditures		5000-5999	20,837,560.00	22,401,691.00	10,974,251.26	23,257,426.00	(855,735.00)	-3.8%
6) Capital Outlay		6000-6999	374,777.00	879,302.00	542,368.59	1,126,497.00	(247,195.00)	-28.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	169,000.00	220,197.00	198,135.47	223,697.00	(3,500.00)	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(875,197.00)	(1,050,185.00)	0.00	(1,041,594.00)	(8,591.00)	0.8%
9) TOTAL, EXPENDITURES			159,514,904.00	166,231,076.00	82,126,031.37	167,592,911.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,007,350.00)	(7,369,338.00)	2,433,096.84	(9,344,997.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	10,117,258.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,456,887.00	1,425,411.00	11,217,258.00	1,425,411.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	52,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
b) Uses		7630-7699	139,230.00	139,230.00	0.00	139,230.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,544,117.00)	(1,512,641.00)	(1,100,000.00)	(1,512,641.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,551,467.00)	(8,881,979.00)	1,333,096.84	(10,857,638.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,300,614.68	24,449,031.79		24,562,786.04	113,754.25	0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,300,614.68	24,449,031.79		24,562,786.04		
d) Other Restatements		9795	0.00	113,754.25		0.00	(113,754.25)	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,300,614.68	24,562,786.04		24,562,786.04		
2) Ending Balance, June 30 (E + F1e)			7,749,147.68	15,680,807.04		13,705,148.04		
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	1,185,867.46	1,350,867.08		1,287,021.08		
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	4,237,431.45	3,924,023.00		3,814,105.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,325,848.77	5,033,872.00		6,125,660.15		
Unassigned/Unappropriated Amount		9790	0.00	5,372,044.96		2,478,361.81		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	11,443,098.00	11,443,098.00	7,993,676.00	11,443,098.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,283,155.00	2,621,370.00	1,333,059.00	2,621,370.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	598,680.00	577,673.00	293,660.17	577,673.00	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	100,505,979.00	103,135,268.00	55,341,683.21	100,825,211.00	(2,310,057.00)	-2.2%
Unsecured Roll Taxes		8042	3,379,889.00	3,419,914.00	3,873,576.25	3,419,914.00	0.00	0.0%
Prior Years' Taxes		8043	938,481.00	(1,913.00)	0.00	(1,913.00)	0.00	0.0%
Supplemental Taxes		8044	1,423,450.00	1,330,177.00	0.00	1,330,177.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	415,916.00	258,782.00	0.00	258,782.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,151,680.00	10,910,619.00	7,099,988.53	11,048,404.00	137,785.00	1.3%
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	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			128,140,328.00	133,694,988.00	75,935,643.16	131,522,716.00	(2,172,272.00)	-1.6%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,644,405.00)	(9,711,710.00)	(4,744,190.00)	(9,493,511.00)	218,199.00	-2.2%
Property Taxes Transfers		8097	2,950,589.00	2,939,072.00	1,719,223.00	2,801,287.00	(137,785.00)	-4.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			121,446,512.00	126,922,350.00	72,910,676.16	124,830,492.00	(2,091,858.00)	-1.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,334,161.00	2,322,708.00	(399,118.00)	2,322,708.00	0.00	0.0%
Special Education Discretionary Grants		8182	218,955.00	272,002.00	(136,165.00)	272,002.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,440,016.00	3,475,025.00	1,059,192.78	3,501,842.00	26,817.00	0.8%
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	463,843.00	555,660.00	300,128.81	555,457.00	(203.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	293,864.00	645,398.00	172,482.56	660,065.00	14,667.00	2.3%
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	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	141,000.00	112,078.00	54,809.79	112,078.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	602,806.00	635,306.00	412,145.56	791,600.00	156,294.00	24.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,494,645.00</b>	<b>8,018,177.00</b>	<b>1,463,476.50</b>	<b>8,215,752.00</b>	<b>197,575.00</b>	<b>2.5%</b>
<b>OTHER STATE REVENUE</b>								
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	2,755,880.00	0.00	854,547.78	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	358,629.00	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	2,462,770.00	2,462,770.00	1,211,647.00	2,462,770.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,558,413.00	2,558,413.00	827,417.57	2,646,004.00	87,591.00	3.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,019,654.00	1,113,463.00	723,750.77	1,113,463.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,013,619.00	1,536,002.00	1,536,002.45	1,536,002.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	14,877.00	14,877.25	14,877.00	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	6,390,753.00	6,507,789.00	96,450.33	6,507,789.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,201,089.00</b>	<b>14,193,314.00</b>	<b>5,623,322.15</b>	<b>14,280,905.00</b>	<b>87,591.00</b>	<b>0.6%</b>



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)
<b>OTHER LOCAL REVENUE</b>								
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	155,532.00	155,532.00	187,123.36	250,000.00	94,468.00	60.7%
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	485,326.00	536,218.00	344,590.68	566,353.00	30,135.00	5.6%
Interest		8660	200,000.00	200,000.00	424,746.57	500,000.00	300,000.00	150.0%
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	491,951.00	589,624.00	186,975.83	589,624.00	0.00	0.0%
Mitigation/Developer Fees		8681	20,000.00	20,000.00	21,056.90	35,000.00	15,000.00	75.0%
All Other Fees and Contracts		8689	199,723.00	219,723.00	152,360.03	219,723.00	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	3,812,776.00	5,855,863.00	3,244,800.03	6,609,128.00	753,265.00	12.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	2,150,937.00	0.00	2,150,937.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,365,308.00</b>	<b>9,727,897.00</b>	<b>4,561,653.40</b>	<b>10,920,765.00</b>	<b>1,192,868.00</b>	<b>12.3%</b>
<b>TOTAL, REVENUES</b>			<b>149,507,554.00</b>	<b>158,861,738.00</b>	<b>84,559,128.21</b>	<b>158,247,914.00</b>	<b>(613,824.00)</b>	<b>-0.4%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	56,023,859.00	56,917,812.00	28,230,181.62	56,926,772.00	(8,960.00)	0.0%
Certificated Pupil Support Salaries		1200	5,761,265.00	5,794,963.00	2,886,972.98	5,752,824.00	42,139.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	7,315,036.00	7,114,977.00	4,082,099.27	7,148,056.00	(33,079.00)	-0.5%
Other Certificated Salaries		1900	3,201,478.00	3,159,534.00	1,545,541.94	3,080,460.00	79,074.00	2.5%
TOTAL, CERTIFICATED SALARIES			72,301,638.00	72,987,286.00	36,744,795.81	72,908,112.00	79,174.00	0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,973,835.00	6,648,769.00	3,095,548.91	6,530,776.00	117,993.00	1.8%
Classified Support Salaries		2200	7,970,999.00	7,966,861.00	4,469,411.51	7,914,905.00	51,956.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	1,839,828.00	1,994,391.00	1,155,685.89	1,994,391.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,440,000.00	7,389,823.00	4,136,541.35	7,418,160.00	(28,337.00)	-0.4%
Other Classified Salaries		2900	3,266,258.00	3,552,946.00	1,840,222.05	3,652,931.00	(99,985.00)	-2.8%
TOTAL, CLASSIFIED SALARIES			26,490,920.00	27,552,790.00	14,697,409.71	27,511,163.00	41,627.00	0.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	16,464,666.00	16,648,169.00	5,229,846.24	16,599,271.00	48,898.00	0.3%
PERS		3201-3202	3,791,424.00	4,011,039.00	2,072,956.18	3,985,218.00	25,821.00	0.6%
OASDI/Medicare/Alternative		3301-3302	2,982,708.00	3,148,705.00	1,564,428.29	3,137,121.00	11,584.00	0.4%
Health and Welfare Benefits		3401-3402	6,794,544.00	7,057,975.00	3,996,037.39	6,999,599.00	58,376.00	0.8%
Unemployment Insurance		3501-3502	48,481.00	51,637.00	24,375.14	51,810.00	(173.00)	-0.3%
Workers' Compensation		3601-3602	1,512,411.00	1,555,961.00	794,336.10	1,551,198.00	4,763.00	0.3%
OPEB, Allocated		3701-3702	975,071.00	995,165.00	513,132.75	993,070.00	2,095.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	589,994.00	581,957.00	550,018.53	582,232.00	(275.00)	0.0%
TOTAL, EMPLOYEE BENEFITS			33,159,299.00	34,050,608.00	14,745,130.62	33,899,519.00	151,089.00	0.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	827,300.00	772,075.00	569,270.78	773,015.00	(940.00)	-0.1%
Books and Other Reference Materials		4200	136,334.00	639,526.00	538,088.01	639,939.00	(413.00)	-0.1%
Materials and Supplies		4300	4,906,627.00	6,029,637.00	2,210,253.02	6,375,467.00	(345,830.00)	-5.7%
Noncapitalized Equipment		4400	1,186,646.00	1,745,649.00	906,155.10	1,917,170.00	(171,521.00)	-9.8%
Food		4700	0.00	2,500.00	173.00	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,056,907.00	9,189,387.00	4,223,939.91	9,708,091.00	(518,704.00)	-5.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	112,706.00	139,414.00	25,000.00	139,414.00	0.00	0.0%
Travel and Conferences		5200	1,074,901.00	1,411,512.00	305,133.73	1,435,212.00	(23,700.00)	-1.7%
Dues and Memberships		5300	96,868.00	101,305.00	98,009.40	111,505.00	(10,200.00)	-10.1%
Insurance		5400-5450	746,700.00	795,700.00	784,115.96	795,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,021,842.00	3,032,202.00	1,599,836.32	3,040,297.00	(8,095.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,743,234.00	1,695,243.00	886,164.32	1,679,023.00	16,220.00	1.0%
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	12,830,153.00	14,016,659.00	6,782,385.36	14,845,371.00	(828,712.00)	-5.9%
Communications		5900	1,211,156.00	1,209,656.00	493,606.17	1,210,904.00	(1,248.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,837,560.00	22,401,691.00	10,974,251.26	23,257,426.00	(855,735.00)	-3.8%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	305,379.00	236,601.57	490,574.00	(185,195.00)	-60.6%
Buildings and Improvements of Buildings		6200	0.00	61,358.00	17,588.87	61,558.00	(200.00)	-0.3%
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	374,777.00	512,565.00	288,178.15	574,365.00	(61,800.00)	-12.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			374,777.00	879,302.00	542,368.59	1,126,497.00	(247,195.00)	-28.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	26,500.00	18,000.00	9,688.26	18,000.00	0.00	0.0%
Other Debt Service - Principal		7439	142,500.00	202,197.00	188,447.21	205,697.00	(3,500.00)	-1.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			169,000.00	220,197.00	198,135.47	223,697.00	(3,500.00)	-1.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(875,197.00)	(1,050,185.00)	0.00	(1,041,594.00)	(8,591.00)	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(875,197.00)	(1,050,185.00)	0.00	(1,041,594.00)	(8,591.00)	0.8%
TOTAL, EXPENDITURES			159,514,904.00	166,231,076.00	82,126,031.37	167,592,911.00	(1,361,835.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	10,117,258.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	10,117,258.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	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	253,000.00	221,524.00	0.00	221,524.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	103,887.00	103,887.00	10,117,258.00	103,887.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,456,887.00	1,425,411.00	11,217,258.00	1,425,411.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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	52,000.00	52,000.00	0.00	52,000.00	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			52,000.00	52,000.00	0.00	52,000.00	0.00	0.0%
<b>USES</b>								
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	139,230.00	139,230.00	0.00	139,230.00	0.00	0.0%
(d) TOTAL, USES			139,230.00	139,230.00	0.00	139,230.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,544,117.00)	(1,512,641.00)	(1,100,000.00)	(1,512,641.00)	0.00	0.0%

Resource	Description	2017-18
		Projected Year Totals
5640	Medi-Cal Billing Option	457,446.90
6264	Educator Effectiveness (15-16)	0.50
6300	Lottery: Instructional Materials	395,595.26
6500	Special Education	0.40
6512	Special Ed: Mental Health Services	97,673.00
7338	College Readiness Block Grant	0.43
9010	Other Restricted Local	336,304.59
Total, Restricted Balance		<u>1,287,021.08</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,376,286.00	2,407,875.00	1,239,450.00	2,256,114.00	(151,761.00)	-6.3%
2) Federal Revenue		8100-8299	46,719.00	46,719.00	(8,290.00)	46,719.00	0.00	0.0%
3) Other State Revenue		8300-8599	168,002.00	185,612.00	89,280.07	186,617.00	1,005.00	0.5%
4) Other Local Revenue		8600-8799	88,000.00	261,994.00	100,878.18	266,894.00	4,900.00	1.9%
5) TOTAL, REVENUES			2,679,007.00	2,902,200.00	1,421,318.25	2,756,344.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,496,959.00	1,584,585.00	775,978.09	1,578,085.00	6,500.00	0.4%
2) Classified Salaries		2000-2999	589,276.00	693,029.00	331,201.68	681,808.00	11,221.00	1.6%
3) Employee Benefits		3000-3999	441,940.00	456,583.00	244,733.83	460,769.00	(4,186.00)	-0.9%
4) Books and Supplies		4000-4999	132,551.00	154,027.00	29,848.80	124,577.00	29,450.00	19.1%
5) Services and Other Operating Expenditures		5000-5999	175,720.00	167,170.00	37,884.28	161,084.00	6,086.00	3.6%
6) Capital Outlay		6000-6999	0.00	237,533.00	228,922.88	237,533.00	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	250,600.00	250,600.00	0.00	250,600.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,087,046.00	3,543,527.00	1,648,569.56	3,494,456.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(408,039.00)	(641,327.00)	(227,251.31)	(738,112.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	103,887.00	103,887.00	0.00	103,887.00	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			103,887.00	103,887.00	0.00	103,887.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(304,152.00)	(537,440.00)	(227,251.31)	(634,225.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	365,340.93	744,686.63		744,686.63	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)			365,340.93	744,686.63		744,686.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,340.93	744,686.63		744,686.63		
2) Ending Balance, June 30 (E + F1e)			61,188.93	207,246.63		110,461.63		
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	59,435.00	53,757.58		53,757.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,753.93	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	153,489.05		56,704.05		
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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	47,205.00	47,205.00	77,275.00	77,275.00	30,070.00	63.7%
Education Protection Account State Aid - Current Year		8012	59,412.00	59,412.00	29,707.00	59,412.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,212,381.00	2,243,970.00	1,096,761.00	2,062,139.00	(181,831.00)	-8.1%
Property Taxes Transfers		8097	57,288.00	57,288.00	35,707.00	57,288.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,376,286.00</b>	<b>2,407,875.00</b>	<b>1,239,450.00</b>	<b>2,256,114.00</b>	<b>(151,761.00)</b>	<b>-6.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	46,719.00	46,719.00	(8,290.00)	46,719.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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 Acts	3012-3020, 3030-3199, 4036-4126, 5510	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>46,719.00</b>	<b>46,719.00</b>	<b>(8,290.00)</b>	<b>46,719.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	82,431.00	82,431.00	26,410.00	82,431.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	1,519.00	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	18,306.00	18,306.00	19,311.00	19,311.00	1,005.00	5.5%
Lottery - Unrestricted and Instructional Materials		8560	56,818.00	56,818.00	21,123.12	56,818.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	17,610.00	17,610.00	17,610.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	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	10,447.00	10,447.00	3,306.95	10,447.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			168,002.00	185,612.00	89,280.07	186,617.00	1,005.00	0.5%
<b>OTHER LOCAL REVENUE</b>								
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	3,000.00	3,000.00	4,870.22	7,900.00	4,900.00	163.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
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%
All Other Fees and Contracts		8689	85,000.00	141,780.00	65,363.96	141,780.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	117,214.00	30,644.00	117,214.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			88,000.00	261,994.00	100,878.18	266,894.00	4,900.00	1.9%
<b>TOTAL, REVENUES</b>			2,679,007.00	2,902,200.00	1,421,318.25	2,756,344.00		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,297,815.00	1,395,324.00	681,989.98	1,388,824.00	6,500.00	0.5%
Certificated Pupil Support Salaries		1200	38,752.00	32,591.00	15,652.96	32,591.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	160,392.00	156,670.00	78,335.15	156,670.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			1,496,959.00	1,584,585.00	775,978.09	1,578,085.00	6,500.00	0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	263,884.00	313,988.00	159,213.80	320,988.00	(7,000.00)	-2.2%
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	106,698.00	108,816.00	54,408.00	108,816.00	0.00	0.0%
Other Classified Salaries		2900	218,694.00	270,225.00	117,579.88	252,004.00	18,221.00	6.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			589,276.00	693,029.00	331,201.68	681,808.00	11,221.00	1.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	203,573.00	209,058.00	109,570.65	209,274.00	(216.00)	-0.1%
PERS		3201-3202	0.00	544.00	0.00	544.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	67,483.00	71,067.00	35,489.88	71,089.00	(22.00)	0.0%
Health and Welfare Benefits		3401-3402	104,745.00	112,699.00	66,133.91	116,599.00	(3,900.00)	-3.5%
Unemployment Insurance		3501-3502	1,176.00	1,062.00	531.86	1,072.00	(10.00)	-0.9%
Workers' Compensation		3601-3602	37,488.00	32,360.00	17,137.47	32,383.00	(23.00)	-0.1%
OPEB, Allocated		3701-3702	22,625.00	20,943.00	10,770.06	20,958.00	(15.00)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,850.00	8,850.00	5,100.00	8,850.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			441,940.00	456,583.00	244,733.83	460,769.00	(4,186.00)	-0.9%
<b>BOOKS AND SUPPLIES</b>								
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	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
Materials and Supplies		4300	112,551.00	134,027.00	26,246.11	120,377.00	13,650.00	10.2%
Noncapitalized Equipment		4400	10,000.00	10,000.00	3,602.69	4,200.00	5,800.00	58.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			132,551.00	154,027.00	29,848.80	124,577.00	29,450.00	19.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,732.00	6,000.00	0.00	3,000.00	3,000.00	50.0%
Dues and Memberships		5300	3,100.00	3,100.00	858.00	3,100.00	0.00	0.0%
Insurance		5400-5450	3,369.00	16,170.00	16,159.71	16,170.00	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	45,799.00	48,579.00	7,821.37	47,079.00	1,500.00	3.1%
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	105,720.00	87,321.00	10,353.27	85,735.00	1,586.00	1.8%
Communications		5900	6,000.00	6,000.00	2,691.93	6,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			175,720.00	167,170.00	37,884.28	161,084.00	6,086.00	3.6%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	221,109.00	212,448.45	221,109.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	16,424.00	16,474.43	16,424.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	237,533.00	228,922.88	237,533.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	250,600.00	250,600.00	0.00	250,600.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			250,600.00	250,600.00	0.00	250,600.00	0.00	0.0%
TOTAL, EXPENDITURES			3,087,046.00	3,543,527.00	1,648,569.56	3,494,456.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	103,887.00	103,887.00	0.00	103,887.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			103,887.00	103,887.00	0.00	103,887.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			103,887.00	103,887.00	0.00	103,887.00		

Resource	Description	2017/18
		Projected Year Totals
6230	California Clean Energy Jobs Act	21,791.29
6300	Lottery: Instructional Materials	23,351.49
6512	Special Ed: Mental Health Services	8,614.00
9010	Other Restricted Local	0.80
Total, Restricted Balance		<u>53,757.58</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	327,606.00	327,606.00	185,775.00	327,606.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,691,929.00	2,691,929.00	1,287,551.00	2,691,929.00	0.00	0.0%
4) Other Local Revenue		8600-8799	624,371.00	661,302.00	241,169.91	661,302.00	0.00	0.0%
5) TOTAL, REVENUES			3,643,906.00	3,680,837.00	1,714,495.91	3,680,837.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,417,865.00	1,421,320.00	719,674.56	1,421,320.00	0.00	0.0%
2) Classified Salaries		2000-2999	847,949.00	940,600.00	505,867.27	993,015.48	(52,415.48)	-5.6%
3) Employee Benefits		3000-3999	643,060.00	651,635.00	324,910.21	654,268.68	(2,633.68)	-0.4%
4) Books and Supplies		4000-4999	174,708.00	229,264.00	118,695.27	224,319.00	4,945.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	383,623.00	256,179.00	89,725.87	208,015.18	48,163.82	18.8%
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	2,675.00	2,675.00	0.00	5,225.00	(2,550.00)	-95.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	174,026.00	180,098.00	0.00	180,098.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,643,906.00	3,681,771.00	1,758,873.18	3,686,261.34		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(934.00)	(44,377.27)	(5,424.34)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(934.00)	(44,377.27)	(5,424.34)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	138,456.99	374,145.15		374,145.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,456.99	374,145.15		374,145.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,456.99	374,145.15		374,145.15		
2) Ending Balance, June 30 (E + F1e)			138,456.99	373,211.15		368,720.81		
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	132,284.46	357,434.50		352,944.16		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	6,172.53	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	15,776.65		15,776.65		
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)
<b>FEDERAL REVENUE</b>								
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	327,606.00	327,606.00	185,775.00	327,606.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			327,606.00	327,606.00	185,775.00	327,606.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	2,686,929.00	2,686,929.00	1,286,301.00	2,686,929.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	1,250.00	5,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,691,929.00	2,691,929.00	1,287,551.00	2,691,929.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	6,976.00	4,091.88	6,976.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	510,012.00	534,742.00	218,753.03	534,742.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	114,359.00	119,584.00	18,325.00	119,584.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			624,371.00	661,302.00	241,169.91	661,302.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,643,906.00	3,680,837.00	1,714,495.91	3,680,837.00		



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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,198,266.00	1,201,721.00	591,578.27	1,201,721.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	219,599.00	219,599.00	128,096.29	219,599.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,417,865.00</b>	<b>1,421,320.00</b>	<b>719,674.56</b>	<b>1,421,320.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	579,015.00	667,453.00	350,195.89	719,868.48	(52,415.48)	-7.9%
Classified Support Salaries		2200	33,764.00	37,977.00	21,431.02	37,977.00	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	235,170.00	235,170.00	134,240.36	235,170.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>847,949.00</b>	<b>940,600.00</b>	<b>505,867.27</b>	<b>993,015.48</b>	<b>(52,415.48)</b>	<b>-5.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	174,935.00	174,697.00	91,565.41	175,431.00	(734.00)	-0.4%
PERS		3201-3202	129,578.00	137,623.00	74,629.47	145,167.06	(7,544.06)	-5.5%
OASDI/Medicare/Alternative		3301-3302	86,279.00	91,892.00	50,722.44	96,452.56	(4,560.56)	-5.0%
Health and Welfare Benefits		3401-3402	195,814.00	188,494.00	75,063.95	176,396.00	12,098.00	6.4%
Unemployment Insurance		3501-3502	1,050.00	1,068.00	577.66	1,098.48	(30.48)	-2.9%
Workers' Compensation		3601-3602	32,417.00	33,798.00	18,998.93	34,944.56	(1,146.56)	-3.4%
OPEB, Allocated		3701-3702	21,227.00	22,025.00	12,320.96	22,741.02	(716.02)	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,760.00	2,038.00	1,031.39	2,038.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>643,060.00</b>	<b>651,635.00</b>	<b>324,910.21</b>	<b>654,268.68</b>	<b>(2,633.68)</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
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	97,908.00	125,898.80	68,272.74	122,503.80	3,395.00	2.7%
Noncapitalized Equipment		4400	21,762.00	48,327.20	36,035.68	46,777.20	1,550.00	3.2%
Food		4700	55,038.00	55,038.00	14,386.85	55,038.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>174,708.00</b>	<b>229,264.00</b>	<b>118,695.27</b>	<b>224,319.00</b>	<b>4,945.00</b>	<b>2.2%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,247.00	13,589.00	4,400.94	13,850.00	(261.00)	-1.9%
Dues and Memberships		5300	1,068.00	1,068.00	300.00	1,068.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,414.00	37,296.00	9,834.97	37,296.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,305.00	15,305.00	2,621.80	14,305.00	1,000.00	6.5%
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	302,875.00	172,207.00	66,841.28	124,782.18	47,424.82	27.5%
Communications		5900	16,714.00	16,714.00	5,726.88	16,714.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>383,623.00</b>	<b>256,179.00</b>	<b>89,725.87</b>	<b>208,015.18</b>	<b>48,163.82</b>	<b>18.8%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	509.00	509.00	0.00	509.00	0.00	0.0%
Other Debt Service - Principal		7439	2,166.00	2,166.00	0.00	4,716.00	(2,550.00)	-117.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,675.00</b>	<b>2,675.00</b>	<b>0.00</b>	<b>5,225.00</b>	<b>(2,550.00)</b>	<b>-95.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	174,026.00	180,098.00	0.00	180,098.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>174,026.00</b>	<b>180,098.00</b>	<b>0.00</b>	<b>180,098.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,643,906.00</b>	<b>3,681,771.00</b>	<b>1,758,873.18</b>	<b>3,686,261.34</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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
6052	Child Development: Prekindergarten and Family Literacy, Prc	1.52
6130	Child Development: Center-Based Reserve Account	62,705.00
9010	Other Restricted Local	290,237.64
Total, Restricted Balance		352,944.16

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,280,000.00	6,310,000.00	2,040,925.28	6,410,000.00	100,000.00	1.6%
3) Other State Revenue		8300-8599	454,000.00	454,000.00	112,964.86	454,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,748,500.00	2,088,500.00	287,206.76	2,295,500.00	207,000.00	9.9%
5) TOTAL, REVENUES			8,482,500.00	8,852,500.00	2,441,096.90	9,159,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	21,229.00	29,229.00	10,668.73	32,229.00	(3,000.00)	-10.3%
2) Classified Salaries		2000-2999	4,045,823.00	4,521,023.00	2,293,352.46	4,760,037.00	(239,014.00)	-5.3%
3) Employee Benefits		3000-3999	1,268,750.00	1,374,993.00	758,443.81	1,610,571.00	(235,578.00)	-17.1%
4) Books and Supplies		4000-4999	2,378,500.00	2,550,150.00	1,118,542.26	2,349,700.00	200,450.00	7.9%
5) Services and Other Operating Expenditures		5000-5999	330,075.00	380,490.00	204,300.07	447,750.00	(67,260.00)	-17.7%
6) Capital Outlay		6000-6999	9,995.00	28,370.00	28,368.11	46,745.00	(18,375.00)	-64.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	450,571.00	619,487.00	0.00	610,896.00	8,591.00	1.4%
9) TOTAL, EXPENDITURES			8,507,143.00	9,505,942.00	4,413,675.44	9,860,128.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(24,643.00)	(653,442.00)	(1,972,578.54)	(700,628.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	253,000.00	221,524.00	0.00	221,524.00	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			253,000.00	221,524.00	0.00	221,524.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			228,357.00	(431,918.00)	(1,972,578.54)	(479,104.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	942,337.47	1,039,567.64		1,039,567.64	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)			942,337.47	1,039,567.64		1,039,567.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			942,337.47	1,039,567.64		1,039,567.64		
2) Ending Balance, June 30 (E + F1e)			1,170,694.47	607,649.64		560,463.64		
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	976,080.00	423,601.65		467,162.65		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	194,614.47	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	184,047.99		93,300.99		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	6,280,000.00	6,310,000.00	2,040,925.28	6,410,000.00	100,000.00	1.6%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,280,000.00	6,310,000.00	2,040,925.28	6,410,000.00	100,000.00	1.6%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	454,000.00	454,000.00	112,964.86	454,000.00	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			454,000.00	454,000.00	112,964.86	454,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,712,000.00	2,012,000.00	287,182.75	2,214,000.00	202,000.00	10.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	(137.99)	1,500.00	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%
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	35,000.00	75,000.00	162.00	80,000.00	5,000.00	6.7%
TOTAL, OTHER LOCAL REVENUE			1,748,500.00	2,088,500.00	287,206.76	2,295,500.00	207,000.00	9.9%
TOTAL, REVENUES			8,482,500.00	8,852,500.00	2,441,096.90	9,159,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	21,229.00	29,229.00	10,668.73	32,229.00	(3,000.00)	-10.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			21,229.00	29,229.00	10,668.73	32,229.00	(3,000.00)	-10.3%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,709,407.00	4,171,407.00	2,097,241.44	4,398,977.00	(227,570.00)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	135,964.00	145,364.00	79,311.68	153,715.00	(8,351.00)	-5.7%
Clerical, Technical and Office Salaries		2400	200,452.00	204,252.00	116,799.34	207,345.00	(3,093.00)	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,045,823.00	4,521,023.00	2,293,352.46	4,760,037.00	(239,014.00)	-5.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	597,092.00	629,703.00	334,383.86	702,601.00	(72,898.00)	-11.6%
OASDI/Medicare/Alternative		3301-3302	287,361.00	301,521.00	167,637.05	344,625.00	(43,104.00)	-14.3%
Health and Welfare Benefits		3401-3402	283,690.00	337,093.00	196,981.03	444,290.00	(107,197.00)	-31.8%
Unemployment Insurance		3501-3502	1,946.00	2,113.00	1,102.24	2,324.00	(211.00)	-10.0%
Workers' Compensation		3601-3602	58,707.00	62,889.00	34,863.40	71,073.00	(8,184.00)	-13.0%
OPEB, Allocated		3701-3702	39,195.00	40,877.00	23,030.50	44,823.00	(3,946.00)	-9.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	759.00	797.00	445.73	835.00	(38.00)	-4.8%
TOTAL, EMPLOYEE BENEFITS			1,268,750.00	1,374,993.00	758,443.81	1,610,571.00	(235,578.00)	-17.1%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	394,600.00	400,750.00	207,719.92	448,300.00	(47,550.00)	-11.9%
Noncapitalized Equipment		4400	30,400.00	60,400.00	8,356.92	30,400.00	30,000.00	49.7%
Food		4700	1,953,500.00	2,089,000.00	902,465.42	1,871,000.00	218,000.00	10.4%
TOTAL, BOOKS AND SUPPLIES			2,378,500.00	2,550,150.00	1,118,542.26	2,349,700.00	200,450.00	7.9%



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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,855.00	4,855.00	2,789.01	4,715.00	140.00	2.9%
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	23,300.00	23,300.00	15,394.04	30,800.00	(7,500.00)	-32.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	241,500.00	258,265.00	140,076.56	299,955.00	(41,690.00)	-16.1%
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	51,800.00	81,760.00	38,777.62	91,720.00	(9,960.00)	-12.2%
Communications		5900	8,620.00	12,310.00	7,262.84	20,560.00	(8,250.00)	-67.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>330,075.00</b>	<b>380,490.00</b>	<b>204,300.07</b>	<b>447,750.00</b>	<b>(67,260.00)</b>	<b>-17.7%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	9,995.00	28,370.00	28,368.11	46,745.00	(18,375.00)	-64.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>9,995.00</b>	<b>28,370.00</b>	<b>28,368.11</b>	<b>46,745.00</b>	<b>(18,375.00)</b>	<b>-64.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	200.00	200.00	0.00	200.00	0.00	0.0%
Other Debt Service - Principal		7439	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,200.00</b>	<b>2,200.00</b>	<b>0.00</b>	<b>2,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	450,571.00	619,487.00	0.00	610,896.00	8,591.00	1.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>450,571.00</b>	<b>619,487.00</b>	<b>0.00</b>	<b>610,896.00</b>	<b>8,591.00</b>	<b>1.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,507,143.00</b>	<b>9,505,942.00</b>	<b>4,413,675.44</b>	<b>9,860,128.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	253,000.00	221,524.00	0.00	221,524.00	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			253,000.00	221,524.00	0.00	221,524.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			253,000.00	221,524.00	0.00	221,524.00		

Resource	Description	2017/18
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	158,424.51
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cei	308,738.14
Total, Restricted Balance		467,162.65

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	33,005.03	40,000.00	0.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	33,005.03	40,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,000.00	40,000.00	33,005.03	40,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,140,000.00	1,140,000.00	1,133,005.03	1,140,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,027,805.07	6,044,602.34		6,044,602.34	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)			6,027,805.07	6,044,602.34		6,044,602.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,027,805.07	6,044,602.34		6,044,602.34		
2) Ending Balance, June 30 (E + F1e)			7,167,805.07	7,184,602.34		7,184,602.34		
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	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	7,167,805.07	7,184,602.34		7,184,602.34		
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)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	33,005.03	40,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			40,000.00	40,000.00	33,005.03	40,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			40,000.00	40,000.00	33,005.03	40,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00		

Resource	Description	2017/18 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	60,000.00	5,938,696.00	3,652,886.45	5,993,696.00	55,000.00	0.9%
5) TOTAL, REVENUES			60,000.00	5,938,696.00	3,652,886.45	5,993,696.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	377,805.00	465,685.00	222,012.33	408,685.00	57,000.00	12.2%
3) Employee Benefits		3000-3999	103,002.00	143,628.00	76,692.90	135,178.00	8,450.00	5.9%
4) Books and Supplies		4000-4999	3,000.00	3,400.00	1,698.80	5,000.00	(1,600.00)	-47.1%
5) Services and Other Operating Expenditures		5000-5999	0.00	125,121.00	38,085.96	140,621.00	(15,500.00)	-12.4%
6) Capital Outlay		6000-6999	40,221,031.00	67,991,199.60	9,565,742.36	85,391,038.60	(17,399,839.00)	-25.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	4,230.00	0.00	2,115.00	2,115.00	50.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,704,838.00	68,733,263.60	9,904,232.35	86,082,637.60		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(40,644,838.00)	(62,794,567.60)	(6,251,345.90)	(80,088,941.60)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(40,644,838.00)	(62,794,567.60)	(6,251,345.90)	(80,088,941.60)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	68,675,172.57	84,184,449.08		84,184,449.08	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)			68,675,172.57	84,184,449.08		84,184,449.08		
d) Other Restatements		9795	0.00	0.00		(1,187,944.31)	(1,187,944.31)	New
e) Adjusted Beginning Balance (F1c + F1d)			68,675,172.57	84,184,449.08		82,996,504.77		
2) Ending Balance, June 30 (E + F1e)			28,030,334.57	21,389,881.48		2,907,563.17		
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	28,030,331.47	21,389,878.38		2,907,560.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3.10	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	3.10		3.10		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	770,000.00	422,361.75	825,000.00	55,000.00	7.1%
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	5,168,696.00	3,230,524.70	5,168,696.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			60,000.00	5,938,696.00	3,652,886.45	5,993,696.00	55,000.00	0.9%
<b>TOTAL, REVENUES</b>			60,000.00	5,938,696.00	3,652,886.45	5,993,696.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	184,607.00	184,107.00	106,116.08	182,107.00	2,000.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	67,388.00	152,788.00	49,273.70	112,788.00	40,000.00	26.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	125,810.00	128,790.00	66,622.55	113,790.00	15,000.00	11.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			377,805.00	465,685.00	222,012.33	408,685.00	57,000.00	12.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	40,014.00	55,712.00	34,313.64	53,916.00	1,796.00	3.2%
OASDI/Medicare/Alternative		3301-3302	27,520.00	31,325.00	15,987.55	26,425.00	4,900.00	15.6%
Health and Welfare Benefits		3401-3402	25,645.00	38,675.00	20,579.29	38,675.00	0.00	0.0%
Unemployment Insurance		3501-3502	184.00	237.00	104.15	237.00	0.00	0.0%
Workers' Compensation		3601-3602	5,856.00	12,876.00	3,488.09	11,122.00	1,754.00	13.6%
OPEB, Allocated		3701-3702	3,783.00	4,803.00	2,220.18	4,803.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			103,002.00	143,628.00	76,692.90	135,178.00	8,450.00	5.9%
<b>BOOKS AND SUPPLIES</b>								
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	3,000.00	3,400.00	1,698.80	5,000.00	(1,600.00)	-47.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,000.00	3,400.00	1,698.80	5,000.00	(1,600.00)	-47.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,000.00	281.73	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	123,121.00	37,804.23	138,621.00	(15,500.00)	-12.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	125,121.00	38,085.96	140,621.00	(15,500.00)	-12.4%

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)
<b>CAPITAL OUTLAY</b>								
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	40,221,031.00	67,977,534.60	9,552,077.36	85,377,373.60	(17,399,839.00)	-25.6%
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	13,665.00	13,665.00	13,665.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,221,031.00	67,991,199.60	9,565,742.36	85,391,038.60	(17,399,839.00)	-25.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	4,230.00	0.00	2,115.00	2,115.00	50.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	4,230.00	0.00	2,115.00	2,115.00	50.0%
TOTAL, EXPENDITURES			40,704,838.00	68,733,263.60	9,904,232.35	86,082,637.60		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	2,907,560.07
Total, Restricted Balance		2,907,560.07

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)
<b>A. REVENUES</b>								
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	1,072,000.00	1,100,000.00	1,168,258.79	1,460,000.00	360,000.00	32.7%
5) TOTAL, REVENUES			1,072,000.00	1,100,000.00	1,168,258.79	1,460,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,448.00	31,448.00	14,036.13	31,448.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,146.00	9,507.00	5,242.79	9,507.00	0.00	0.0%
4) Books and Supplies		4000-4999	89,400.00	89,400.00	13,953.28	89,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80,650.00	319,940.00	51,592.73	319,940.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,062,781.15	2,519,627.40	812,884.30	2,564,578.40	(44,951.00)	-1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,272,425.15	2,969,922.40	897,709.23	3,014,873.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(200,425.15)	(1,869,922.40)	270,549.56	(1,554,873.40)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(200,425.15)	(1,869,922.40)	270,549.56	(1,554,873.40)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,621,641.97	3,960,651.25		3,960,651.25	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)			2,621,641.97	3,960,651.25		3,960,651.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,621,641.97	3,960,651.25		3,960,651.25		
2) Ending Balance, June 30 (E + F1e)			2,421,216.82	2,090,728.85		2,405,777.85		
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	2,421,216.82	2,090,728.85		2,405,777.85		
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)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	40,000.00	22,384.14	50,000.00	10,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,060,000.00	1,060,000.00	1,145,874.65	1,410,000.00	350,000.00	33.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,072,000.00	1,100,000.00	1,168,258.79	1,460,000.00	360,000.00	32.7%
<b>TOTAL, REVENUES</b>			1,072,000.00	1,100,000.00	1,168,258.79	1,460,000.00		

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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	11,232.00	11,232.00	2,737.42	11,232.00	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	20,216.00	20,216.00	11,298.71	20,216.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,448.00	31,448.00	14,036.13	31,448.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,195.00	3,195.00	2,177.24	3,195.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,350.00	2,350.00	983.44	2,350.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,780.00	3,141.00	1,714.94	3,141.00	0.00	0.0%
Unemployment Insurance		3501-3502	16.00	16.00	6.45	16.00	0.00	0.0%
Workers' Compensation		3601-3602	488.00	488.00	220.38	488.00	0.00	0.0%
OPEB, Allocated		3701-3702	317.00	317.00	140.34	317.00	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			8,146.00	9,507.00	5,242.79	9,507.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	89,400.00	89,400.00	13,953.28	89,400.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			89,400.00	89,400.00	13,953.28	89,400.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	48,400.00	95,240.00	34,882.24	95,240.00	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	31,750.00	224,200.00	16,710.49	224,200.00	0.00	0.0%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,650.00	319,940.00	51,592.73	319,940.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,062,781.15	2,519,627.40	812,884.30	2,564,578.40	(44,951.00)	-1.8%
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			1,062,781.15	2,519,627.40	812,884.30	2,564,578.40	(44,951.00)	-1.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,272,425.15	2,969,922.40	897,709.23	3,014,873.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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
9010	Other Restricted Local	2,405,777.85
Total, Restricted Balance		2,405,777.85

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)
<b>A. REVENUES</b>								
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	6,300,000.00	6,353,166.00	6,353,166.00	6,353,166.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600.00	600.00	920.49	5,600.00	5,000.00	833.3%
5) TOTAL, REVENUES			6,300,600.00	6,353,766.00	6,354,086.49	6,358,766.00		
<b>B. EXPENDITURES</b>								
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	6,300,000.00	6,353,166.00	0.00	6,353,166.00	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			6,300,000.00	6,353,166.00	0.00	6,353,166.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			600.00	600.00	6,354,086.49	5,600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			600.00	600.00	6,354,086.49	5,600.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,439.75	73,638.66		73,638.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,439.75	73,638.66		73,638.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,439.75	73,638.66		73,638.66		
2) Ending Balance, June 30 (E + F1e)			4,039.75	74,238.66		79,238.66		
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	4,039.75	74,238.66		79,238.66		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	6,300,000.00	6,353,166.00	6,353,166.00	6,353,166.00	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			6,300,000.00	6,353,166.00	6,353,166.00	6,353,166.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	600.00	600.00	920.49	5,600.00	5,000.00	833.3%
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			600.00	600.00	920.49	5,600.00	5,000.00	833.3%
<b>TOTAL, REVENUES</b>			<b>6,300,600.00</b>	<b>6,353,766.00</b>	<b>6,354,086.49</b>	<b>6,358,766.00</b>		



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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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	6,300,000.00	6,353,166.00	0.00	6,353,166.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,300,000.00	6,353,166.00	0.00	6,353,166.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			6,300,000.00	6,353,166.00	0.00	6,353,166.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2017/18
		Projected Year Totals
7710	State School Facilities Projects	79,238.66
Total, Restricted Balance		79,238.66

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)
<b>A. REVENUES</b>								
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	280,919.00	280,919.00	280,919.00	New
4) Other Local Revenue		8600-8799	3,500.00	15,000.00	7,530.69	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,500.00	15,000.00	288,449.69	295,919.00		
<b>B. EXPENDITURES</b>								
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	164,000.00	154,150.00	0.00	154,150.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	10,350.00	0.00	10,350.00	0.00	0.0%
6) Capital Outlay		6000-6999	109,984.00	713,379.00	577,715.35	713,379.00	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			274,484.00	877,879.00	577,715.35	877,879.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(270,984.00)	(862,879.00)	(289,265.66)	(581,960.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(270,984.00)	(862,879.00)	(289,265.66)	(581,960.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,578,099.07	1,474,543.34		1,474,543.34	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)			1,578,099.07	1,474,543.34		1,474,543.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,578,099.07	1,474,543.34		1,474,543.34		
2) Ending Balance, June 30 (E + F1e)			1,307,115.07	611,664.34		892,583.34		
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) Legally Restricted Balance		9740	1,307,115.07	611,664.34		892,583.34		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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	280,919.00	280,919.00	280,919.00	New
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	280,919.00	280,919.00	280,919.00	New
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	15,000.00	7,530.69	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			3,500.00	15,000.00	7,530.69	15,000.00	0.00	0.0%
TOTAL, REVENUES			3,500.00	15,000.00	288,449.69	295,919.00		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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	164,000.00	154,150.00	0.00	154,150.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			164,000.00	154,150.00	0.00	154,150.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	500.00	10,350.00	0.00	10,350.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	10,350.00	0.00	10,350.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
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	109,984.00	713,379.00	577,715.35	713,379.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			109,984.00	713,379.00	577,715.35	713,379.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			274,484.00	877,879.00	577,715.35	877,879.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18
		Projected Year Totals
6230	California Clean Energy Jobs Act	809,893.86
9010	Other Restricted Local	82,689.48
Total, Restricted Balance		892,583.34

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)
<b>A. REVENUES</b>								
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	36,456.00	57,151.00	29,069.38	57,151.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,499,213.00	16,091,753.00	8,132,099.60	16,091,753.00	0.00	0.0%
5) TOTAL, REVENUES			10,535,669.00	16,148,904.00	8,161,168.98	16,148,904.00		
<b>B. EXPENDITURES</b>								
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	10,134,087.00	12,845,879.00	8,285,743.64	12,845,879.00	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			10,134,087.00	12,845,879.00	8,285,743.64	12,845,879.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			401,582.00	3,303,025.00	(124,574.66)	3,303,025.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			401,582.00	3,303,025.00	(124,574.66)	3,303,025.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,936,074.72	19,495,291.93		19,495,291.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,936,074.72	19,495,291.93		19,495,291.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,936,074.72	19,495,291.93		19,495,291.93		
2) Ending Balance, June 30 (E + F1e)			13,337,656.72	22,798,316.93		22,798,316.93		
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	13,337,656.72	22,798,316.93		22,798,316.93		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	36,456.00	57,151.00	29,069.38	57,151.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,456.00	57,151.00	29,069.38	57,151.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	9,800,209.00	15,236,178.00	8,058,577.34	15,236,178.00	0.00	0.0%
Unsecured Roll		8612	354,433.00	341,511.00	0.00	341,511.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	308,000.00	408,000.00	0.00	408,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	36,571.00	106,064.00	73,522.26	106,064.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,499,213.00	16,091,753.00	8,132,099.60	16,091,753.00	0.00	0.0%
TOTAL, REVENUES			10,535,669.00	16,148,904.00	8,161,168.98	16,148,904.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	4,309,658.00	4,767,427.00	4,778,569.68	4,767,427.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	5,824,429.00	8,078,452.00	3,507,173.96	8,078,452.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,134,087.00	12,845,879.00	8,285,743.64	12,845,879.00	0.00	0.0%
TOTAL, EXPENDITURES			10,134,087.00	12,845,879.00	8,285,743.64	12,845,879.00		

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

Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	22,798,316.93
Total, Restricted Balance		22,798,316.93



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)
<b>A. REVENUES</b>								
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	1,137.00	1,073.00	551.28	1,073.00	0.00	0.0%
4) Other Local Revenue		8600-8799	356,852.00	354,884.00	143,335.47	354,884.00	0.00	0.0%
5) TOTAL, REVENUES			357,989.00	355,957.00	143,886.75	355,957.00		
<b>B. EXPENDITURES</b>								
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	352,931.00	355,326.00	301,615.63	355,326.00	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			352,931.00	355,326.00	301,615.63	355,326.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,058.00	631.00	(157,728.88)	631.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,058.00	631.00	(157,728.88)	631.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	425,442.23	429,720.36		429,720.36	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)			425,442.23	429,720.36		429,720.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,442.23	429,720.36		429,720.36		
2) Ending Balance, June 30 (E + F1e)			430,500.23	430,351.36		430,351.36		
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	430,500.23	430,351.36		430,351.36		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	1,137.00	1,073.00	551.28	1,073.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,137.00	1,073.00	551.28	1,073.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	336,347.00	332,169.00	142,178.72	332,169.00	0.00	0.0%
Unsecured Roll		8612	10,505.00	9,715.00	0.00	9,715.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	9,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8660	1,000.00	1,000.00	1,156.75	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			356,852.00	354,884.00	143,335.47	354,884.00	0.00	0.0%
TOTAL, REVENUES			357,989.00	355,957.00	143,886.75	355,957.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	235,000.00	245,000.00	236,279.62	245,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	117,931.00	110,326.00	65,336.01	110,326.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			352,931.00	355,326.00	301,615.63	355,326.00	0.00	0.0%
TOTAL, EXPENDITURES			352,931.00	355,326.00	301,615.63	355,326.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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
9010	Other Restricted Local	430,351.36
Total, Restricted Balance		430,351.36

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,518.34	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,518.34	0.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1,518.34	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	1,518.34	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	254,375.08	139,010.13		139,010.13	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)			254,375.08	139,010.13		139,010.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			254,375.08	139,010.13		139,010.13		
2) Ending Net Position, June 30 (E + F1e)			254,375.08	139,010.13		139,010.13		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	254,375.08	139,010.13		139,010.13		

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)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,518.34	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								
In-District Premiums/Contributions		8674	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	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	1,518.34	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	1,518.34	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18
		Projected Year Totals
Total, Restricted Net Position		0.00

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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	13,094.70	13,094.70	12,964.46	13,091.58	(3.12)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	13,094.70	13,094.70	12,964.46	13,091.58	(3.12)	0%
<b>5. District Funded County Program ADA</b>						
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	3.11	3.11	3.11	3.11	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	9.52	9.52	12.16	12.16	2.64	28%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	12.63	12.63	15.27	15.27	2.64	21%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	13,107.33	13,107.33	12,979.73	13,106.85	(0.48)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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)
<b>C. CHARTER SCHOOL ADA</b>						
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						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01</b>						
1. Total Charter School Regular ADA	297.06	297.06	297.06	297.06	0.00	0%
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)	297.06	297.06	297.06	297.06	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62</b>						
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)	297.06	297.06	297.06	297.06	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			22,558,405.68	29,632,812.60	24,426,156.30	15,765,866.96	6,144,231.50	11,697,761.65	39,335,562.99	34,598,247.20
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		726,698.00	726,698.00	1,974,586.00	1,308,056.00	1,308,056.00	1,974,585.00	1,308,056.00	689,884.40
Property Taxes	8020-8079		0.00	0.00	2,262,657.21	3,873,576.25	17,852,696.05	37,782,647.33	4,837,331.32	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	(1,671,652.00)	(742,957.00)	(773,610.00)	(776,527.00)	939,779.00	(776,527.00)
Federal Revenue	8100-8299		0.00	9,653.32	405,538.26	216,525.27	30,902.50	629,939.47	170,917.68	763,196.07
Other State Revenue	8300-8599		0.00	557,039.78	2,392,816.99	(492,207.03)	568,607.00	2,319,218.41	277,847.00	541,307.40
Other Local Revenue	8600-8799		580,422.13	387,428.05	533,744.03	1,441,011.71	473,043.44	217,708.93	928,294.11	939,653.39
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,307,120.13	1,680,819.15	5,897,690.49	5,604,005.20	19,459,694.99	42,147,572.14	8,462,225.11	2,157,514.26
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		983,948.39	939,047.75	6,874,431.12	6,972,784.87	7,111,861.90	6,910,448.56	6,952,273.22	6,960,518.99
Classified Salaries	2000-2999		1,335,364.86	1,321,668.37	2,349,779.93	2,384,163.34	2,507,216.82	2,437,565.69	2,361,650.70	2,487,429.30
Employee Benefits	3000-3999		1,071,526.58	1,566,394.40	2,404,264.68	2,420,738.49	2,448,922.18	2,424,051.12	2,409,233.17	2,423,862.44
Books and Supplies	4000-4999		165,301.75	820,968.37	1,139,677.46	638,810.32	471,132.22	634,315.52	353,734.27	550,762.07
Services	5000-5999		1,368,985.07	2,190,372.45	1,585,235.95	1,411,770.55	1,435,254.28	1,993,304.32	989,328.64	1,876,101.68
Capital Outlay	6000-6599		0.00	56,152.91	190,611.19	219,536.15	11,936.70	64,131.64	0.00	99,062.93
Other Outgo	7000-7499		23,653.58	72,541.88	75,098.94	24,140.28	0.00	(3.34)	2,704.13	14,156.67
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	1,000,000.00	0.00	0.00	100,000.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,948,780.23	6,967,146.13	14,619,099.27	15,071,944.00	13,986,324.10	14,463,813.51	13,168,924.13	14,411,894.08
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		4,087,878.77	362,989.95	144,717.63	(151,649.82)	80,268.16	(47,614.70)	(34,743.72)	(21,475.17)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	4,087,878.77	362,989.95	144,717.63	(151,649.82)	80,268.16	(47,614.70)	(21,475.17)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		3,371,811.75	283,319.27	83,598.19	2,046.84	108.90	(1,657.41)	(4,126.95)	4,205.40
Due To Other Funds	9610									
Current Loans	9640		(10,000,000.00)							
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	(6,628,188.25)	283,319.27	83,598.19	2,046.84	108.90	(1,657.41)	4,205.40
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	10,716,067.02	79,670.68	61,119.44	(153,696.66)	80,159.26	(45,957.29)	(25,680.57)
E. NET INCREASE/DECREASE (B - C + D)			7,074,406.92	(5,206,656.30)	(8,660,289.34)	(9,621,635.46)	5,553,530.15	27,637,801.34	(4,737,315.79)	(12,280,060.39)
F. ENDING CASH (A + E)			29,632,812.60	24,426,156.30	15,765,866.96	6,144,231.50	11,697,761.65	39,335,562.99	34,598,247.20	22,318,186.81
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		22,318,186.81	9,874,793.93	33,535,753.97	16,628,424.45				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,319,028.12	703,137.30	824,121.04	1,201,562.14			14,064,468.00	14,064,468.00
Property Taxes	8020-8079	52,667.14	41,193,202.06	99,106.61	9,504,364.03			117,458,248.00	117,458,248.00
Miscellaneous Funds	8080-8099	(1,382,487.00)	(670,297.00)	505,331.80	(1,343,277.80)			(6,692,224.00)	(6,692,224.00)
Federal Revenue	8100-8299	855,399.96	916,411.16	925,718.96	3,291,549.35			8,215,752.00	8,215,752.00
Other State Revenue	8300-8599	487,316.75	917,368.95	6,224,273.00	487,316.75			14,280,905.00	14,280,905.00
Other Local Revenue	8600-8799	963,312.72	1,139,443.28	1,158,721.28	2,157,981.93			10,920,765.00	10,920,765.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	52,000.00			52,000.00	52,000.00
TOTAL RECEIPTS		2,295,237.69	44,199,265.75	9,737,272.69	15,351,496.40	0.00	0.00	158,299,914.00	158,299,914.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,938,065.43	7,688,608.47	7,327,705.85	7,248,417.45			72,908,112.00	72,908,112.00
Classified Salaries	2000-2999	2,512,814.45	2,526,590.84	2,534,856.68	2,752,062.02			27,511,163.00	27,511,163.00
Employee Benefits	3000-3999	2,461,152.63	2,478,102.72	8,674,273.00	3,116,997.59			33,899,519.00	33,899,519.00
Books and Supplies	4000-4999	679,579.88	776,662.72	873,745.56	2,603,400.86			9,708,091.00	9,708,091.00
Services	5000-5999	1,923,341.65	1,999,825.41	2,119,050.10	4,364,855.90			23,257,426.00	23,257,426.00
Capital Outlay	6000-6599	85,412.08	70,344.16	114,309.26	214,999.98			1,126,497.00	1,126,497.00
Other Outgo	7000-7499	0.00	0.00	0.00	(1,030,189.14)			(817,897.00)	(817,897.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	325,411.00			1,425,411.00	1,425,411.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	139,230.00			139,230.00	139,230.00
TOTAL DISBURSEMENTS		14,600,366.12	15,540,134.32	21,643,940.45	19,735,185.66	0.00	0.00	169,157,552.00	169,157,552.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(138,080.22)	12,481.40	(11,665.67)	(5,861,438.10)			(1,578,331.49)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(138,080.22)	12,481.40	(11,665.67)	(5,861,438.10)	0.00	0.00	(1,578,331.49)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	184.23	10,652.79	(11,003.91)	(5,293,516.16)			(1,554,377.06)	
Due To Other Funds	9610							0.00	
Current Loans	9640		5,000,000.00	5,000,000.00				0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		184.23	5,010,652.79	4,988,996.09	(5,293,516.16)	0.00	0.00	(1,554,377.06)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(138,264.45)	(4,998,171.39)	(5,000,661.76)	(567,921.94)	0.00	0.00	(23,954.43)	
E. NET INCREASE/DECREASE (B - C + D)		(12,443,392.88)	23,660,960.04	(16,907,329.52)	(4,951,611.20)	0.00	0.00	(10,881,592.43)	(10,857,638.00)
F. ENDING CASH (A + E)		9,874,793.93	33,535,753.97	16,628,424.45	11,676,813.25				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,676,813.25	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
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	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		11,676,813.25	11,676,813.25	11,676,813.25	11,676,813.25				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,676,813.25	

### Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

#### A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,997,730.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 130,027,698.00

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.61%

### Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

#### A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

#### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,011,339.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,670,529.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	72,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	804,144.66
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,545.87
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,560,758.53
9. Carry-Forward Adjustment (Part IV, Line F)	186,622.98
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,747,381.51

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	97,376,784.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,591,898.24
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	15,909,723.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,551,753.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,256,363.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	990,969.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	100,065.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,639,340.34
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	59,305.13
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,500,938.34
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,200,287.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	172,177,426.81

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 6.13%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18) 6.24%

#### Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>10,560,758.53</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(370,627.05)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.81%) times Part III, Line B18); zero if negative	<u>186,622.98</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.81%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.81%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>186,622.98</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>186,622.98</u>

Approved indirect cost rate: 5.81%  
Highest rate used in any program: 6.81%

Note: In one or more resources, the rate used is greater than the approved rate.

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	3,314,195.00	187,647.00	5.66%
01	3410	321,331.00	18,669.00	5.81%
01	3550	97,639.00	5,958.00	6.10%
01	4035	523,185.00	32,272.00	6.17%
01	4203	647,123.00	12,942.00	2.00%
01	6010	927,691.00	46,358.00	5.00%
01	6264	467,212.00	27,145.00	5.81%
01	6387	1,375,812.00	59,832.00	4.35%
01	6512	464,951.00	27,000.00	5.81%
01	7220	193,287.00	11,229.00	5.81%
01	7338	343,925.00	19,982.00	5.81%
01	9010	3,862,075.00	16,903.00	0.44%
12	5025	328,519.00	19,087.00	5.81%
12	6105	2,768,114.00	161,011.00	5.82%
13	5310	8,271,778.00	563,636.00	6.81%
13	5320	683,120.00	33,226.00	4.86%

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	121,891,420.00	1.52%	123,743,742.00	2.02%	126,249,050.00
2. Federal Revenues	8100-8299	188,794.00	0.00%	188,794.00	0.00%	188,794.00
3. Other State Revenues	8300-8599	4,533,093.00	28.20%	5,811,487.00	-55.77%	2,570,373.00
4. Other Local Revenues	8600-8799	5,081,374.00	-9.84%	4,581,374.00	0.00%	4,581,374.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	52,000.00	0.00%	52,000.00	0.00%	52,000.00
c. Contributions	8980-8999	(19,374,836.00)	2.00%	(19,762,332.72)	2.00%	(20,157,579.37)
6. Total (Sum lines A1 thru A5c)		112,371,845.00	2.00%	114,615,064.28	-0.99%	113,484,011.63
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				57,474,336.00		57,098,010.79
b. Step & Column Adjustment				837,985.79		846,175.57
c. Cost-of-Living Adjustment				302,453.00		
d. Other Adjustments				(1,516,764.00)		(292,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,474,336.00	-0.65%	57,098,010.79	0.97%	57,652,186.36
2. Classified Salaries						
a. Base Salaries				18,491,969.00		18,863,884.54
b. Step & Column Adjustment				277,379.54		282,958.27
c. Cost-of-Living Adjustment				94,536.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,491,969.00	2.01%	18,863,884.54	1.50%	19,146,842.81
3. Employee Benefits	3000-3999	20,988,620.00	5.00%	22,038,051.00	4.00%	22,919,573.04
4. Books and Supplies	4000-4999	6,117,991.00	-35.00%	3,976,694.15	-37.05%	2,503,298.00
5. Services and Other Operating Expenditures	5000-5999	16,814,126.00	-9.13%	15,278,890.00	-7.50%	14,132,973.25
6. Capital Outlay	6000-6999	422,226.00	111.97%	895,000.00	-83.24%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	223,697.00	0.00%	223,697.00	0.00%	223,697.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,507,531.00)	0.00%	(1,507,531.00)	0.00%	(1,507,531.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,425,411.00	0.00%	1,425,411.00	0.00%	1,425,411.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		120,590,075.00	-1.79%	118,431,337.48	-1.39%	116,785,680.46
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(8,218,230.00)		(3,816,273.20)		(3,301,668.83)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,636,356.96		12,418,126.96		8,601,853.76
2. Ending Fund Balance (Sum lines C and D1)		12,418,126.96		8,601,853.76		5,300,184.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,814,105.00		2,811,996.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,125,660.15		4,917,653.00		4,823,568.00
2. Unassigned/Unappropriated	9790	2,478,361.81		872,204.76		476,616.93
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,418,126.96		8,601,853.76		5,300,184.93

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,125,660.15		4,917,653.00		4,823,568.00
c. Unassigned/Unappropriated	9790	2,478,361.81		872,204.76		476,616.93
(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	7,184,602.34		8,324,602.00		9,464,602.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		15,788,624.30		14,114,459.76		14,764,786.93
<b>F. ASSUMPTIONS</b>						
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.						
2018-19 reduction of 3 professional development days and a reduction of staff due to declining enrolment of 9: reduction of 2 for DPEA elementary						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,939,072.00	-17.01%	2,439,072.00	2.00%	2,487,853.44
2. Federal Revenues	8100-8299	8,026,958.00	-14.47%	6,865,132.00	-2.00%	6,727,829.36
3. Other State Revenues	8300-8599	9,747,812.00	-4.62%	9,297,464.00	-5.49%	8,787,250.00
4. Other Local Revenues	8600-8799	5,839,391.00	0.00%	5,839,391.00	0.00%	5,839,391.00
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	19,374,836.00	2.00%	19,762,332.72	2.00%	20,157,579.37
6. Total (Sum lines A1 thru A5c)		45,928,069.00	-3.76%	44,203,391.72	-0.46%	43,999,903.17
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,433,776.00		15,665,282.64
b. Step & Column Adjustment				231,506.64		234,979.24
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,433,776.00	1.50%	15,665,282.64	1.50%	15,900,261.88
2. Classified Salaries						
a. Base Salaries				9,019,194.00		9,154,481.91
b. Step & Column Adjustment				135,287.91		137,317.23
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,019,194.00	1.50%	9,154,481.91	1.50%	9,291,799.14
3. Employee Benefits	3000-3999	12,910,899.00	4.00%	13,427,334.96	4.00%	13,964,428.36
4. Books and Supplies	4000-4999	3,590,100.00	-37.77%	2,234,060.00	-3.58%	2,154,060.00
5. Services and Other Operating Expenditures	5000-5999	6,443,300.00	-29.49%	4,543,316.29	-51.06%	2,223,416.79
6. Capital Outlay	6000-6999	704,271.00	-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	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	465,937.00	0.00%	465,937.00	0.00%	465,937.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,567,477.00	-6.34%	45,490,412.80	-3.28%	43,999,903.17
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,639,408.00)		(1,287,021.08)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,926,429.08		1,287,021.08		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,287,021.08		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,287,021.08				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,287,021.08		0.00		0.00



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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	124,830,492.00	1.08%	126,182,814.00	2.02%	128,736,903.44
2. Federal Revenues	8100-8299	8,215,752.00	-14.14%	7,053,926.00	-1.95%	6,916,623.36
3. Other State Revenues	8300-8599	14,280,905.00	5.80%	15,108,951.00	-24.83%	11,357,623.00
4. Other Local Revenues	8600-8799	10,920,765.00	-4.58%	10,420,765.00	0.00%	10,420,765.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	52,000.00	0.00%	52,000.00	0.00%	52,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		158,299,914.00	0.33%	158,818,456.00	-0.84%	157,483,914.80
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				72,908,112.00		72,763,293.43
b. Step & Column Adjustment				1,069,492.43		1,081,154.81
c. Cost-of-Living Adjustment				302,453.00		0.00
d. Other Adjustments				(1,516,764.00)		(292,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	72,908,112.00	-0.20%	72,763,293.43	1.08%	73,552,448.24
2. Classified Salaries						
a. Base Salaries				27,511,163.00		28,018,366.45
b. Step & Column Adjustment				412,667.45		420,275.50
c. Cost-of-Living Adjustment				94,536.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,511,163.00	1.84%	28,018,366.45	1.50%	28,438,641.95
3. Employee Benefits	3000-3999	33,899,519.00	4.62%	35,465,385.96	4.00%	36,884,001.40
4. Books and Supplies	4000-4999	9,708,091.00	-36.02%	6,210,754.15	-25.01%	4,657,358.00
5. Services and Other Operating Expenditures	5000-5999	23,257,426.00	-14.77%	19,822,206.29	-17.48%	16,356,390.04
6. Capital Outlay	6000-6999	1,126,497.00	-20.55%	895,000.00	-83.24%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	223,697.00	0.00%	223,697.00	0.00%	223,697.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,041,594.00)	0.00%	(1,041,594.00)	0.00%	(1,041,594.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,425,411.00	0.00%	1,425,411.00	0.00%	1,425,411.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		169,157,552.00	-3.10%	163,921,750.28	-1.91%	160,785,583.63
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(10,857,638.00)		(5,103,294.28)		(3,301,668.83)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,562,786.04		13,705,148.04		8,601,853.76
2. Ending Fund Balance (Sum lines C and D1)		13,705,148.04		8,601,853.76		5,300,184.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,287,021.08		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	3,814,105.00		2,811,996.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,125,660.15		4,917,653.00		4,823,568.00
2. Unassigned/Unappropriated	9790	2,478,361.81		872,204.76		476,616.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,705,148.04		8,601,853.76		5,300,184.93

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,125,660.15		4,917,653.00		4,823,568.00
c. Unassigned/Unappropriated	9790	2,478,361.81		872,204.76		476,616.93
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,184,602.34		8,324,602.00		9,464,602.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		15,788,624.30		14,114,459.76		14,764,786.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.33%		8.61%		9.18%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		13,261.52		12,642.59		12,571.08
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		169,157,552.00		163,921,750.28		160,785,583.63
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)		169,157,552.00		163,921,750.28		160,785,583.63
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)		5,074,726.56		4,917,652.51		4,823,567.51
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)		5,074,726.56		4,917,652.51		4,823,567.51
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 first interim projections.

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

#### 1A. Calculating the District's ADA Variances

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	13,091.58	13,091.58		
Charter School	297.06	297.06		
<b>Total ADA</b>	<b>13,388.64</b>	<b>13,388.64</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	12,642.59	12,642.59		
Charter School	287.00	287.00		
<b>Total ADA</b>	<b>12,929.59</b>	<b>12,929.59</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	12,571.08	12,571.08		
Charter School	287.00	287.00		
<b>Total ADA</b>	<b>12,858.08</b>	<b>12,858.08</b>	<b>0.0%</b>	<b>Met</b>

#### 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 first interim projections 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 first interim projections.

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

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	13,719	13,719		
Charter School	290	290		
<b>Total Enrollment</b>	<b>14,009</b>	<b>14,009</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	13,383	13,383		
Charter School	290	290		
<b>Total Enrollment</b>	<b>13,673</b>	<b>13,673</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	13,265	13,265		
Charter School	290	290		
<b>Total Enrollment</b>	<b>13,555</b>	<b>13,555</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	13,508	14,291	
Charter School			
<b>Total ADA/Enrollment</b>	<b>13,508</b>	<b>14,291</b>	<b>94.5%</b>
Second Prior Year (2015-16)			
District Regular	13,315	14,134	
Charter School			
<b>Total ADA/Enrollment</b>	<b>13,315</b>	<b>14,134</b>	<b>94.2%</b>
First Prior Year (2016-17)			
District Regular	13,096	13,842	
Charter School	297	300	
<b>Total ADA/Enrollment</b>	<b>13,393</b>	<b>14,142</b>	<b>94.7%</b>
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>95.0%</b>

#### 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	12,964	13,719		
Charter School	297	290		
<b>Total ADA/Enrollment</b>	<b>13,261</b>	<b>14,009</b>	<b>94.7%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	12,643	13,383		
Charter School	287	290		
<b>Total ADA/Enrollment</b>	<b>12,930</b>	<b>13,673</b>	<b>94.6%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	12,571	13,265		
Charter School	287	290		
<b>Total ADA/Enrollment</b>	<b>12,858</b>	<b>13,555</b>	<b>94.9%</b>	<b>Met</b>

#### 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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	133,694,988.00	131,522,716.00	-1.6%	Met
1st Subsequent Year (2018-19)	133,440,152.00	133,890,124.89	0.3%	Met
2nd Subsequent Year (2019-20)	136,683,748.00	136,567,927.39	-0.1%	Met

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

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

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

**Explanation:**  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	79,816,167.36	96,443,336.59	82.8%
Second Prior Year (2015-16)	89,057,053.02	108,385,160.10	82.2%
First Prior Year (2016-17)	91,711,981.97	111,269,073.04	82.4%
	Historical Average Ratio:		82.5%

	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):	79.5% to 85.5%	79.5% to 85.5%	79.5% to 85.5%

### 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)	96,954,925.00	119,025,434.00	81.5%	Met
1st Subsequent Year (2018-19)	97,999,946.33	116,866,696.48	83.9%	Met
2nd Subsequent Year (2019-20)	99,718,602.21	115,221,039.46	86.5%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**  
(required if NOT met)

Step and column are included as well as the increase to PERS/STRS and health. Increase of overall spending is to due the one time Mandated expenses.



## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	8,018,177.00	8,215,752.00	2.5%	No
1st Subsequent Year (2018-19)	6,527,145.00	7,053,926.00	8.1%	Yes
2nd Subsequent Year (2019-20)	6,527,145.00	6,916,623.36	6.0%	Yes

**Explanation:**  
(required if Yes)

Decrease is due to one time carryover in 2017-18 which we will not have in 2018-19. reduction in 2019-20 is due to the decrease in enrollment.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	14,193,314.00	14,280,905.00	0.6%	No
1st Subsequent Year (2018-19)	14,012,352.00	15,108,951.00	7.8%	Yes
2nd Subsequent Year (2019-20)	12,951,733.00	11,357,623.00	-12.3%	Yes

**Explanation:**  
(required if Yes)

In both years the reduction is due to Mandated funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	9,727,897.00	10,920,765.00	12.3%	Yes
1st Subsequent Year (2018-19)	8,654,597.00	10,420,765.00	20.4%	Yes
2nd Subsequent Year (2019-20)	8,654,597.00	10,420,765.00	20.4%	Yes

**Explanation:**  
(required if Yes)

The increases are due to site ASB and donation give to both the sites and the district office.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	9,189,387.00	9,708,091.00	5.6%	Yes
1st Subsequent Year (2018-19)	5,018,324.20	6,210,754.15	23.8%	Yes
2nd Subsequent Year (2019-20)	1,828,427.09	4,657,358.00	154.7%	Yes

**Explanation:**  
(required if Yes)

17-18 increase due to sites increasing it spending in B&S. 2018-19 and 2019-20 reductions in these objects must be reduced to ensure the district is able to SBUSD to make its 3% reserve in the general fund.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	22,401,691.00	23,257,426.00	3.8%	No
1st Subsequent Year (2018-19)	20,989,560.64	19,822,206.29	-5.6%	Yes
2nd Subsequent Year (2019-20)	20,511,404.82	16,356,390.04	-20.3%	Yes

**Explanation:**  
(required if Yes)

2018-19 and 2019-20 reduction need to be made to ensure SBUSD makes its 3 percent reserve.in the general fund.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	31,939,388.00	33,417,422.00	4.6%	Met
1st Subsequent Year (2018-19)	29,194,094.00	32,583,642.00	11.6%	Not Met
2nd Subsequent Year (2019-20)	28,133,475.00	28,695,011.36	2.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	31,591,078.00	32,965,517.00	4.4%	Met
1st Subsequent Year (2018-19)	26,007,884.84	26,032,960.44	0.1%	Met
2nd Subsequent Year (2019-20)	22,339,831.91	21,013,748.04	-5.9%	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 first interim projections 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)

Decrease is due to one time carryover in 2017-18 which we will not have in 2018-19. reduction in 2019-20 is due to the decrease in enrollment.

**Explanation:**

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

In both years the reduction is due to Mandated funding.

**Explanation:**

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

The increases are due to site ASB and donation give to both the sites and the district office.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

17-18 increase due to sites increasing it spending in B&S. 2018-19 and 2019-20 reductions in these objects must be reduced to ensure the district is able to SBUSD to make its 3% reserve in the general fund.

**Explanation:**

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

2018-19 and 2019-20 reduction need to be made to ensure SBUSD makes its 3 percent reserve.in the general fund.

## 7. CRITERION: Facilities Maintenance

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

### **Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, 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:

- 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
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,380,080.00	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

District accounts for its RRM in 0850 which is on the unrestricted side of the budget and is not picked up in the criteria and standards.

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.3%	8.6%	9.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.1%	2.9%	3.1%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(8,218,230.00)	120,590,075.00	6.8%	Not Met
1st Subsequent Year (2018-19)	(3,816,273.20)	118,431,337.48	3.2%	Not Met
2nd Subsequent Year (2019-20)	(3,301,668.83)	116,785,680.46	2.8%	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)

Most of the deficit spending is due to the one time funds from the Mandated funds for both years 2018-19 and 2019-20.

## 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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2017-18)	13,705,148.04	Met
1st Subsequent Year (2018-19)	8,601,853.76	Met
2nd Subsequent Year (2019-20)	5,300,184.93	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2017-18)	11,676,813.25	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

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

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

	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.)	13,262	12,643	12,571
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

### 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):

No

- 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	0.00	0.00

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

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

	Current Year Projected Year Totals (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)	169,157,552.00	163,921,750.28	160,785,583.63
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	169,157,552.00	163,921,750.28	160,785,583.63
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,074,726.56	4,917,652.51	4,823,567.51
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,074,726.56</b>	<b>4,917,652.51</b>	<b>4,823,567.51</b>

### 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)	6,125,660.15	4,917,653.00	4,823,568.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,478,361.81	872,204.76	476,616.93
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	7,184,602.34	8,324,602.00	9,464,602.00
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)	15,788,624.30	14,114,459.76	14,764,786.93
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.33%	8.61%	9.18%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,074,726.56</b>	<b>4,917,652.51</b>	<b>4,823,567.51</b>
Status:	Met	Met	Met

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

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

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

**Explanation:**  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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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 first interim projections that may impact the budget?

Yes

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

Yes the district is in a lawsuit regarding a special education student that could cost the district any where from \$0 to \$750,000 with no help from insurance. The district will not know the outcome of this decision until the end of the fiscal year 2017-18

### 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 first interim projections by more than five percent?

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

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 first interim projections.

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(19,337,739.00)	(19,374,836.00)	0.2%	37,097.00	Met
1st Subsequent Year (2018-19)	(19,724,493.00)	(19,762,332.72)	0.2%	37,839.72	Met
2nd Subsequent Year (2019-20)	(20,118,983.66)	(20,570,373.00)	2.2%	451,389.34	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	1,425,411.00	1,425,411.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	2,025,411.00	1,425,411.00	-29.6%	(600,000.00)	Not Met
2nd Subsequent Year (2019-20)	2,025,411.00	1,425,411.00	-29.6%	(600,000.00)	Not Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

The reduction in property taxes due to the fire and and mudslide staff determined it could not afford to make the transfer of 600k to fund 17 in both subsequent years.

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

**Project Information:**  
(required if YES)


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		General Fund	5XXX	330,000
Certificates of Participation				
General Obligation Bonds	35	Property tax funds 51/52	7XXX	200,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Mulifple funds	1XXX/2XX	1,281,805

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

Pars # 2	1	July 2018 final payment		513,082
TOTAL:				202,124,887

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	130,998	130,998	130,998	130,998
Certificates of Participation				
General Obligation Bonds	9,792,084	10,200,000	10,200,000	10,200,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	300,000	200,000	200,000	200,000

Other Long-term Commitments (continued):

Pars # 2				
Total Annual Payments:	10,223,082	10,530,998	10,530,998	10,530,998
Has total annual payment increased over prior year (2016-17)?	Yes	Yes	Yes	Yes

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

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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)

The district sold bonds and therefore the payment of such bonds have increased.

---

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

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No

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

No

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.

First Interim (Form 01CSI, Item S7A)	Second Interim
17,159,000.00	17,159,000.00
17,159,000.00	17,159,000.00
Actuarial	Actuarial
Jul 01, 2015	Jul 01, 2015

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)

First Interim (Form 01CSI, Item S7A)	Second Interim
530,000.00	582,232.00
540,000.00	582,232.00
556,000.00	582,232.00

- 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)

1,084,130.00	1,086,712.02
1,084,130.00	1,086,712.02
1,084,130.00	1,086,712.02

- 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)

1,084,130.00	1,084,130.00
1,084,130.00	1,084,130.00
1,084,130.00	1,084,130.00

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

57	57
57	59
57	59

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

No

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

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	1,854,489.00	1,854,489.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs	1,845,489.00	1,845,489.00
Current Year (2017-18)	1,845,489.00	1,845,489.00
1st Subsequent Year (2018-19)	1,845,489.00	1,845,489.00
2nd Subsequent Year (2019-20)	1,845,489.00	1,845,489.00

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

b. Amount contributed (funded) for self-insurance programs	1,845,489.00	1,845,489.00
Current Year (2017-18)	1,845,489.00	1,845,489.00
1st Subsequent Year (2018-19)	1,845,489.00	1,845,489.00
2nd Subsequent Year (2019-20)	1,845,489.00	1,845,489.00

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

### 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 first interim projections?

Yes

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				

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

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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Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

7. Amount included for any tentative salary schedule increases

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

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

- 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


**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections 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:


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**Certificated (Non-management) Step and Column Adjustments**

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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


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

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

- 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?


**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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

If No, continue with section S8B.

Yes

### 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				

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

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

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**

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

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

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

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


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**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since first interim 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 first interim projections?

Yes

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				

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

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.

No

**Negotiations Settled Since First Interim Projections**

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**

- 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)

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

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

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

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

## 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.

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## ADDITIONAL FISCAL INDICATORS

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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?

Yes

**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?

Yes

**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)

Health Insurance goes up by 1% each year.

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## End of School District Second Interim Criteria and Standards Review

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Second Interim  
2017-18 Projected Totals  
Technical Review Checks

Santa Barbara Unified

Santa Barbara County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.