



# COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

## First Interim



## 2017 - 2018



# COVINA-VALLEY

## UNIFIED SCHOOL DISTRICT

District Superintendent  
Richard M. Sheehan, Ed.D.

Board of Education  
Sonia Frasquillo  
Charles M. Kemp  
Sue L. Maulucci  
Darrell A. Myrick  
David Bonilla

Date: December 18, 2017

To: Board Members and Superintendent Richard M. Sheehan, Ed.D.

From: Robert McEntire, Chief Business Officer

Prepared by: Jimmy Escobar, Director of Fiscal Services

RE: 2017-18 First Interim Report

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The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on October 31, 2017, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2017-18 budget adjustments identified within this report.

### Background Information

Education Code (EC) Sections 35035(g), 42130, and 42131 requires the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the interim process.

The First Interim Report for 2017-18 is due to the Los Angeles County Office of Education by December 15, 2017. The Board of Education is required to certify one of the following:

<p><b>Positive:</b> A school district that, based on current projections, <b>will meet</b> its financial obligations for the <b>current fiscal year and two subsequent fiscal years</b>.</p>
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**Qualified:** A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years**.

**Negative:** A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year**.

The District is also required to provide a written narrative and quantitative information to support the financial planning and program assumptions used in projecting the their fiscal position for the 2017-18, 2018-19, and 2019-20 fiscal years. Quantitative information includes a report of Average Daily Attendance (ADA), a cash flow analysis, and the criteria and standards review from the State SACS forms.

Given the positive balances for the current and next two years, the District is recommending a “**positive**” certification for the First Interim Report.

## **GENERAL FUND**

### **Budget Adjustments (Unrestricted General Fund)**

The Board of Education is being asked to approve “Attachment B” budget adjustments. The following are some of the major budget adjustments to the 2017-18 Adopted Budget:

- Prepaid Expenditures for instructional programs
- Added nine playground supervisor positions
- 1% salary increase for all bargaining units
- Added 11 certificated FTEs to the 2017-18 budget
- Site budget allocation to elementary sites for playground supervisors
- Health and welfare cost savings
- Reduction in postemployment benefits contributions

The multi-year plan also reflects adjustments to the LCFF revenue projection. The assumptions used include the items listed in Attachment A. The Los Angeles County Office of Education (LACOE) has advised school districts to set aside any projected increase in LCFF revenue in 2017-18 and subsequent years because there is no statutory guarantee of these increases in any given year until full implementation is reached. Only \$800,000 of the \$3.8 million estimated for the 2018-19 GAP funding has been set aside. No amount has been set aside for the estimated 2019-2020 GAP funding of \$2.9 million. Covina-Valley has allocated these future revenues to the budget to pay for retirement and negotiated salary increases, professional development training, and supplemental and concentration programs.

### **Local Control Funding Formula (LCFF)**

The LCFF was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight year period (2020-21). LCFF takes into consideration differentiated funding by grade spans. Targeted average-daily-attendance (ADA) allocations also include additional augmentations for Grade Span Adjustment program (TK-3 GSA) and Career Technical Education (9-12 CTE).

The Base Grant rates for 2017-18 are:

Grade Level	Base Grant Amount per ADA	COLA 1.56 Percent	Augmentation	Base Grant
K-3	\$7,083	\$ 110	\$748	\$7,941
4-6	\$7,189	\$ 112	\$ -0-	\$7,301
7-8	\$7,403	\$ 115	\$ -0-	\$7,518
9-12	\$8,578	\$ 134	\$227	\$8,939

LCFF projections are based on the assumptions from the most recent Fiscal Crisis and Management Assistance Team (FCMAT) LCFF calculator and the projected percentage increases. Please note the above amounts are Targeted figures and the State is projected to fund approximately 97% of these amounts in 2017-18.

The District's Gap amount for 2017-18 is \$6.1 million of which 43.19% or \$2.6 million is estimated to be funded. At the 2017-18 First Interim, the funded ADA is projected to be 11,648. The funded ADA for 2018-19 and 2019-20 is projected to be 11,490 and 11,393, respectively.

## Enrollment

Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley USD, enrollment decline did not materialize until the 2006-07 fiscal year and continues to decline up to the current fiscal year. Moreover, the District is projected to realize continual declines in student enrollment through at least 2023-24.

The First Interim Budget assumed a decrease in enrollment of 100 in 2017-18, 2018-19 and 2019-20. The assumptions have been based on prior year California Longitudinal Pupil Achievement Data System (CALPADS) and preliminary 2017-18 enrollment counts. The revenue and staffing impact are included in the First Interim Budget.

The District currently has an executed collective bargaining agreement which provides the student to teacher ratio of 26:1 (TK-3 Grades inclusive) for the 2017-2018 school year. Other grade level staffing ratios are noted in the table below.

Description	Elementary Schools	Middle Schools	High Schools
Teacher Staffing Ratios (student to teachers)			
Grades TK-3	26:1	n/a	n/a
Grades 4-5	32:1	n/a	n/a
Grades 6-12	n/a	34:1	34:1
Grades 6-12 Physical Education	n/a	60:1	60:1
Special Education Classes	In compliance with statutory requirements		

Teacher staffing ratios for grade levels TK-3 are subject to change beginning in the 2018-2019 fiscal year.

## **Lottery**

Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$146 per unit of annual ADA. Restricted Lottery revenue (Proposition 20) is budgeted at \$48 per unit of annual ADA. These amounts are based on the recommendation from LACOE for the First Interim Budget.

## **Mandated Cost Reimbursement**

The Enacted Budget included one-time funds to pay down a portion of the debt owed to Local Education Agency's (LEAs) for mandated cost reimbursement. Per LACOE's First Interim guidelines and the California Department of Education funding results, Covina-Valley has estimated \$147 per ADA. The District has recognized these funds in the First Interim Report.

## **Employee Compensation**

Salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees. The 2018-19 and 2019-20 salaries include an estimated 1.25% for step and column salary adjustments.

A 1% salary increase has been negotiated for all bargaining units. This salary increase was approved at the November 2017 board meeting and the First Interim Budget has been adjusted for applicable changes.

The statutory benefit rates used for First Interim are indicated in Attachment A. Both CALSTRS and CALPERS reflect the increases as recommended by LACOE.

## **2017-18**

The First Interim Budget includes an anticipated increase of 4.23 Full-Time Equivalents (FTEs) in classified staffing and 11 FTEs in certificated staffing.

## **2018-19**

The First Interim includes an anticipated reduction of 3 FTEs in certificated staffing for the enrollment decline. In addition, the First Interim Budget includes an anticipated reduction of 11 certificated FTEs to realign to District staffing ratios.

## **2019-20**

The First Interim includes an anticipated reduction of 3 FTEs in certificated staffing for the enrollment decline.

## **Contributions**

For the First Interim Budget, the General Fund unrestricted contribution to the restricted programs were estimated to be \$16.8 million. Of this amount, the Special Education contribution was estimated to be \$13.7 million with the remaining \$3.1 million estimated for the routine restricted maintenance program. Currently Special Education Federal and State allocations used for First Interim are preliminary using the most recent factors available including projected ADA per pupil and unduplicated pupil count information. Projections will be updated for interim reports as more current data and funding information becomes available.

### **Beginning Fund Balance**

The beginning fund balance was adjusted from the projected Adopted Budget by \$3,867,952. This was to reflect the 2017-18 difference between the projected and the actual ending fund balance. This amount is reflected in Attachment B.

### **SACS Forms**

The information in these reports represents the actual and projected financial position of the General Fund as of October 31, 2017. *Original Budget* (Column A) represents summarized amounts as approved in the Adopted Budget. *Board Approved Operating Budget* (Column B) represents the revised budget as changed by the budget revisions and appropriation transfers through October 31, 2017. *Actuals to Date* (Column C) shows the fund's actual activity through October 31, 2017. *Projected Year Totals* (Column D) provides projections for the amounts through June 30, 2018. *Difference* (Column E) reflects the difference between the Board Approved Operating Budget and the Projected Year Totals.

### **Local Control Accountability Plan (LCAP)**

Under the LCFF model, Districts are required to adopt a Local Control Accountability Plan (LCAP) which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to Education Code Section 52060(d).

The District's LCAP has integrated the following three goal areas in accordance with the State Board of Education guidelines:

- Guarantee all students are eligible and ready for college upon graduation.
- Implement innovative research-based programs and practices to ensure the highest level of achievement for all students.
- Create a school wide program of engagement that fosters innovative, positive environments within and outside of the classroom to connect students to school, and learning.

### **Projections for the General Fund:**

Summarized in the chart below is a recap of projected revenues, expenditures, and fund balance totals for the current year and subsequent two years. These totals incorporate revenues, expenditures, and reserves for Fund 01.0 (General Fund) and Fund 01.1 (SELPA Trust Fund).



	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Beginning Fund Balance	\$27,370,281	\$26,108,790	\$19,228,089
Audit Adjustment/Restatement	-	-	-
Revised Fund Balance	\$27,370,281	\$26,108,790	\$19,228,089
Annual Revenues (includes other financing sources)	\$145,624,359	\$146,075,253	\$148,139,525
Annual Expenditures (includes other financing sources)	\$146,885,850	\$152,955,954	\$157,086,188
Changes in Fund Balance	(\$1,261,491)	(\$6,880,701)	(\$8,946,663)
Projected Ending Fund Balance	\$26,108,790	\$19,228,089	\$10,281,426
I. Unavailable Reserves:	\$5,964,249	\$5,071,766	\$4,190,912
1.) Nonspendable:			
a. Revolving Cash	\$35,000	\$35,000	\$35,000
b. Inventory	\$24,000	\$24,000	\$24,000
c. Prepaid Expenditures	\$1,720,668	\$1,109,620	\$498,572
2.) Restricted Program Balances	\$4,184,581	\$3,903,146	\$3,633,340
3.) Assigned	\$558,834	\$1,358,834	\$1,358,834
II. Total Unrestricted Fund Balance	\$19,585,707	\$12,797,489	\$4,731,680
1.) Reserve for Economic Uncertainty (3%)	\$4,406,576	\$4,588,679	\$4,712,586
2.) Available Reserves	\$15,179,131	\$8,208,810	\$19,094
III. Available Reserves (Unrestricted Fund)	13.33%	8.37%	3.01%

## OTHER FUNDS

### Special Education Pass-Through Fund – Fund 10.0

This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs. As of October 31, 2017, since this is a pass through fund, the projected ending fund balance is \$0.

### Adult Education Fund – Fund 11.0

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only. As of October 31, 2017, the projected ending fund balance is \$1,761,358.

### Child Development Fund – Fund 12.0

The Child Development Fund contains state and federally subsidized child program centers including preschool and school age programs. As of October 31, 2017, the projected ending fund balance is \$131,978.

### **Cafeteria Special Revenue Fund – Fund 13.0**

This fund accounts separately for federal, state, and local resources used to operate the food service program. The revenue in this fund is on a per meal basis from State, Federal and local student meal fees. Only expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* sections 38091 and 38100) are allowed in this fund. As of October 31, 2017, the projected ending fund balance is \$4,376,684.

### **Building Fund, Measure CC – Fund 21.2**

This fund accounts for the bond proceeds and various project expenditures authorized by the election held on November 6, 2012. The District was authorized to issue \$129,000,000 by the voters. The District has issued the General Obligation Bonds, Series A through D in the prior fiscal years. Following these issuances, only \$14 million of the authorized amount remains for future issuances. As of October 31, 2017, the projected ending balance in this Fund is \$8,822,086.

### **Capital Facilities Fund – Fund 25.0**

This fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval. California Education Code section 17620, subdivision (a)(1) allows developer fees to be used to fund "the construction or reconstruction of school facilities" subject to limitations set forth in relevant sections of the Government Code. As of October 31, 2017, the projected ending fund balance is \$835,429.

### **Special Reserve Fund for Capital Outlay – Fund 40.0**

This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes per Education Code Section 42840. As of October 31, 2017, the projected ending fund balance is \$1,188,239.

### **Workers Compensation Sub-Fund – Fund 67.1**

Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation related transactions. As of October 31, 2017, the projected ending fund balance is \$483,194.

### **Property and Liability Sub-Fund – Fund 67.2**

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance. As of October 31, 2017, the projected ending fund balance is \$8,114.



### **Health and Welfare Sub-Fund – Fund 67.3**

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision and life insurance programs. As of October 31, 2017, the projected ending fund balance is \$107,916.

### **Retiree Health and Welfare Sub-Fund – Fund 67.4**

The Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees. As of October 31, 2017, the projected ending fund balance is \$391,471.

For the summarized projected revenue, expenditures and other financing sources/uses for these funds please see attachment C.

**2017-18 PROPOSED BUDGET  
MULTI-YEAR BUDGET ASSUMPTIONS**

**Attachment A**

Category	2016-17 Actual	2017-18	2018-19	2019-20	2020-21
<u>Local Control Funding Formula</u>					
- Projected Net District LCFF Revenue Increase (Decrease)	\$3,087,682				
Adopted Budget		\$2,231,423	\$3,033,605	\$2,249,481	\$3,099,327
First Interim		\$2,328,375	\$2,512,253	\$2,088,448	\$3,560,993
- Revenue Net Percentage Increase (Decrease)	11.48%				
Adopted Budget		2.02%	2.69%	1.94%	2.62%
First Interim		2.10%	2.22%	1.81%	3.03%
- Average Projected Increase In Funding Per ADA	\$264				
Adopted Budget		\$238	\$378	\$284	\$364
First Interim		\$229	\$352	\$269	\$404
- Average Total LCFF Funding Per ADA	\$9,479				
Adopted Budget		\$9,708	\$10,086	\$10,370	\$10,733
First Interim		\$9,708	\$10,060	\$10,330	\$10,734
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	69.68%				
Adopted Budget		69.67%	69.74%	69.74%	69.74%
First Interim		69.68%	69.76%	69.76%	69.75%
Cost of Living Adjustment (COLA)	0.00%				
Adopted Budget		1.56%	2.15%	2.35%	2.57%
First Interim		1.56%	2.15%	2.35%	2.57%
Gap Funding	56.08%				
Adopted Budget		43.97%	71.53%	73.51%	100.00%
First Interim		43.19%	66.12%	64.92%	100.00%
Funded ADA	11,684				
Adopted Budget		11,625	11,490	11,393	11,295
First Interim		11,648	11,490	11,393	11,295
Enrollment	11,885				
Adopted Budget		11,785	11,685	11,585	11,485
First Interim		11,785	11,685	11,585	11,485
Unduplicated Count - Enrollment	8,291				
Adopted Budget		8,219	8,149	8,079	8,010
First Interim		8,221	8,151	8,081	8,011
<u>EMPLOYEE BENEFITS</u>					
- STRS Rates	12.580%	14.430%	16.280%	18.130%	19.100%
- PERS Rates	13.888%	15.531%	18.100%	20.800%	23.800%
- Workers Compensation	1.500%	1.500%	1.500%	1.500%	1.500%
- OPEB Allocation	0.040%	0.007%	0.007%	0.007%	0.007%
- OPEB Direct Cost	\$312.50	\$53.77	\$53.77	\$53.77	\$53.77
- Health Insurance Increase (District-wide)	\$719,259	\$795,860	\$1,430,958	\$1,576,754	\$1,726,546
<u>"SOLVENCY" TRANSFERS</u>					
- Kids Korner #63.0	\$745,000	\$100,000	\$100,000	\$100,000	\$100,000

<b>Budget Adjustment Impact on Unrestricted General Fund Ending Balance 2017-18 First Interim Adjustments</b>					
Major Changes	2016-17	2017-18	2018-19	2019-20	
Adopted Budget 2017-18 Ending Balance	\$ 18,388,531	\$ 17,717,915	\$ 12,533,347	\$ 5,437,357	
Adjustment For Actual 2016-17 Ending Balance	\$ 3,867,952	\$ 3,867,952	\$ 3,867,952	\$ 3,867,952	
<b>Revised 2017-18 Ending Balance Reflecting Actuals Adjustment</b>	<b>\$ 22,256,484</b>	<b>\$ 21,585,868</b>	<b>\$ 16,401,300</b>	<b>\$ 9,305,310</b>	
<b>45 Day Budget Revision</b>					
One-time Discretionary Funds/Mandate Block Grant	\$ -	\$ 1,725,994	\$ -	\$ -	
<b>First Interim Adjustments</b>					
Prepaid Expenditures	\$ -	\$ (241,011)	\$ (611,048)	\$ (611,048)	
9 Additional Playground Supervisors - 3.75 hours	\$ -	\$ (177,600)	\$ (184,440)	\$ (191,603)	
1% Negotiated Salary Increase - All Bargaining Units	\$ -	\$ (724,129)	\$ (747,860)	\$ (772,096)	
Revised LCFF Funding Variables/State	\$ -	\$ 227,433	\$ (293,919)	\$ (454,952)	
Increase Local Revenue	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	
Certificated increase of 11 FTEs	\$ -	\$ (1,070,000)	\$ -	\$ -	
Change in allocation of site playground supervisors	\$ -	\$ (300,000)	\$ (309,369)	\$ (318,856)	
Health and welfare benefits estimated savings	\$ -	\$ 156,000	\$ 156,000	\$ 156,000	
Lower OPEB contribution	\$ -	\$ 336,000	\$ 336,000	\$ 336,000	
OFL increase	\$ -	\$ 350,000	\$ 120,000	\$ 120,000	
Lottery	\$ -	\$ 62,682	\$ 23,910	\$ 23,706	
Miscellaneous	\$ -	\$ (97,028)	\$ 6,028	\$ 41,982	
Current Year Impact	\$ -	\$ 338,341	\$ (1,414,698)	\$ (1,580,867)	
Cumulative Impact to Ending Balance	\$ -	\$ 338,341	\$ (1,076,357)	\$ (2,657,224)	
<b>Adjusted Ending Balance Projection</b>	<b>\$ 22,256,484</b>	<b>\$ 21,924,209</b>	<b>\$ 15,324,943</b>	<b>\$ 6,648,086</b>	
<b>Nonspendable and Assignment Portion:</b>					
Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
Stores	23,642	24,000	24,000	24,000	
Prepaid Expenditures	1,436,732	1,720,668	1,109,620	498,572	
3% Mandated Reserve for Economic Uncertainties	4,261,754	4,406,576	4,588,679	4,712,586	
Reserve for 18-19 GAP LCFF funding	-	-	800,000	800,000	*
Reserve for MAA 30%	158,834	158,834	158,834	158,834	
Reserve for Saturday Incentive \$	205,428	-	-	-	
Reserve for Textbook Adoption	400,000	400,000	400,000	400,000	
Reserve for Mandated one-time	-	-	-	-	
Reserve for Mandated one-time	-	-	-	-	
<b>Adjusted Balance in Excess of Assigned And 3% Reserve</b>	<b>\$ 15,735,093</b>	<b>\$ 15,179,131</b>	<b>\$ 8,208,810</b>	<b>\$ 19,094</b>	

\* - Reflects only a portion of the \$3.8 million estimated 2018-19 GAP funding. Does not include 2019-20 estimated GAP funding of \$2.9 million.

### Other Funds - Projected Totals

	Fund 10 Special Education Pass-Through	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria	Fund 21 Building	Fund 25 Capital Facilities	Fund 40 Special Reserve for Capital Outlay	Fund 67 Self Insurance
Beginning Fund Balance	-	1,480,177	278,160	6,367,156	32,477,299	834,633	588,239	965,291
Revenue	60,094,330	4,366,272	2,582,303	5,723,829	132,772	275,100	-	17,334,200
Expenditure	60,094,330	4,085,091	2,628,485	7,764,301	23,787,985	274,304	-	17,308,796
Other Financing Sources/Uses	-	-	(100,000)	50,000	-	-	600,000	-
Ending Fund Balance	-	1,761,358	131,978	4,376,684	8,822,086	835,429	1,188,239	990,695

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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 18, 2017

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: Jimmy Escobar

Telephone: 626-974-7000 Ext. 800016

Title: Director, Fiscal Services

E-mail: jescobar@c-vusd.org

### Criteria and Standards Review Summary

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

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

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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	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	

Description	Resource Codes	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	112,858,120.00	112,858,120.00	26,725,343.59	113,085,553.00	227,433.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	10,590.32	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,189,386.00	3,915,380.00	298,280.16	3,981,777.00	66,397.00	1.7%
4) Other Local Revenue		8600-8799	1,285,180.00	1,285,180.00	70,686.33	2,084,639.00	799,459.00	62.2%
5) TOTAL, REVENUES			116,332,686.00	118,058,680.00	27,104,900.40	119,151,969.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	49,093,037.00	49,076,812.00	9,264,540.01	50,957,895.00	(1,881,083.00)	-3.8%
2) Classified Salaries		2000-2999	12,641,722.00	12,989,431.00	3,691,145.84	13,517,661.00	(528,230.00)	-4.1%
3) Employee Benefits		3000-3999	23,362,179.00	23,357,983.00	4,001,013.80	23,127,342.00	230,641.00	1.0%
4) Books and Supplies		4000-4999	5,004,294.00	5,067,101.00	708,817.82	4,794,535.00	272,566.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	10,089,540.00	10,180,873.00	3,798,571.41	10,240,958.00	(60,085.00)	-0.6%
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	1,157,013.00	1,157,013.00	197,626.20	986,735.00	170,278.00	14.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,454,577.00)	(3,454,577.00)	(24.83)	(1,499,501.00)	(1,955,076.00)	56.6%
9) TOTAL, EXPENDITURES			97,893,208.00	98,374,636.00	21,661,690.25	102,125,625.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,439,478.00	19,684,044.00	5,443,210.15	17,026,344.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	350,000.00	0.00	650,000.00	(300,000.00)	-85.7%
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	(18,860,094.00)	(18,860,094.00)	0.00	(16,808,619.00)	2,051,475.00	-10.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,110,094.00)	(19,110,094.00)	0.00	(17,358,619.00)		

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>			(670,616.00)	573,950.00	5,443,210.15	(332,275.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,256,483.59	22,256,483.59		22,256,483.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,256,483.59	22,256,483.59		22,256,483.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,256,483.59	22,256,483.59		22,256,483.59		
2) Ending Balance, June 30 (E + F1e)			21,585,867.59	22,830,433.59		21,924,208.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	75,000.00	23,642.41		24,000.00		
Prepaid Expenditures		9713	0.00	1,436,732.27		1,720,668.00		
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	686,720.00	764,261.72		558,834.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,266,666.00	4,282,414.00		4,406,576.00		
Unassigned/Unappropriated Amount		9790	16,522,481.59	16,288,383.19		15,179,130.59		

Description	Resource Codes	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	77,133,400.00	77,133,400.00	22,222,790.00	78,338,113.00	1,204,713.00	1.6%
Education Protection Account State Aid - Current Year		8012	15,652,708.00	15,652,708.00	3,684,837.00	14,739,348.00	(913,360.00)	-5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	74,280.00	74,280.00	0.00	74,280.00	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	11,261,117.00	11,261,117.00	0.00	11,895,145.00	634,028.00	5.6%
Unsecured Roll Taxes		8042	219,749.00	219,749.00	190,436.58	219,749.00	0.00	0.0%
Prior Years' Taxes		8043	218,066.00	218,066.00	469,707.58	61,347.00	(156,719.00)	-71.9%
Supplemental Taxes		8044	465,115.00	465,115.00	93,538.25	495,848.00	30,733.00	6.6%
Education Revenue Augmentation Fund (ERAF)		8045	6,572,702.00	6,572,702.00	60,701.03	5,224,454.00	(1,348,248.00)	-20.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,260,983.00	1,260,983.00	0.00	2,037,269.00	776,286.00	61.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,333.15	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			112,858,120.00	112,858,120.00	26,725,343.59	113,085,553.00	227,433.00	0.2%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			112,858,120.00	112,858,120.00	26,725,343.59	113,085,553.00	227,433.00	0.2%
<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	0.00	10,590.32	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	10,590.32	0.00	0.00	0.0%
<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	447,706.00	2,173,700.00	0.00	2,177,415.00	3,715.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	1,741,680.00	1,741,680.00	291,920.16	1,804,362.00	62,682.00	3.6%
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	0.00	0.00	6,360.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,189,386.00	3,915,380.00	298,280.16	3,981,777.00	66,397.00	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	300,000.00	300,000.00	0.00	600,000.00		
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	40,000.00	40,000.00	17,901.75	40,000.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	(23.06)	250,000.00	50,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	745,180.00	745,180.00	52,807.64	1,194,639.00	449,459.00	60.3%
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>1,285,180.00</b>	<b>1,285,180.00</b>	<b>70,686.33</b>	<b>2,084,639.00</b>	<b>799,459.00</b>	<b>62.2%</b>
<b>TOTAL, REVENUES</b>			<b>116,332,686.00</b>	<b>118,058,680.00</b>	<b>27,104,900.40</b>	<b>119,151,969.00</b>	<b>1,093,289.00</b>	<b>0.9%</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	41,783,853.00	41,767,628.00	7,687,302.24	44,184,354.00	(2,416,726.00)	-5.8%
Certificated Pupil Support Salaries		1200	1,671,733.00	1,671,733.00	292,063.26	1,596,776.00	74,957.00	4.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,401,097.00	5,401,097.00	1,193,774.24	4,894,021.00	507,076.00	9.4%
Other Certificated Salaries		1900	236,354.00	236,354.00	91,400.27	282,744.00	(46,390.00)	-19.6%
TOTAL, CERTIFICATED SALARIES			49,093,037.00	49,076,812.00	9,264,540.01	50,957,895.00	(1,881,083.00)	-3.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,218,781.00	1,251,812.00	103,238.76	1,171,024.00	80,788.00	6.5%
Classified Support Salaries		2200	4,654,914.00	4,629,063.00	1,557,884.25	5,350,005.00	(720,942.00)	-15.6%
Classified Supervisors' and Administrators' Salaries		2300	822,744.00	822,744.00	278,837.96	818,448.00	4,296.00	0.5%
Clerical, Technical and Office Salaries		2400	5,679,932.00	5,690,292.00	1,646,716.95	5,628,602.00	61,690.00	1.1%
Other Classified Salaries		2900	265,351.00	595,520.00	104,467.92	549,582.00	45,938.00	7.7%
TOTAL, CLASSIFIED SALARIES			12,641,722.00	12,989,431.00	3,691,145.84	13,517,661.00	(528,230.00)	-4.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,148,423.00	7,138,595.00	1,317,177.03	7,300,045.00	(161,450.00)	-2.3%
PERS		3201-3202	1,781,191.00	1,758,194.00	514,945.77	1,710,536.00	47,658.00	2.7%
OASDI/Medicare/Alternative		3301-3302	1,684,509.00	1,710,545.00	416,033.92	1,712,453.00	(1,908.00)	-0.1%
Health and Welfare Benefits		3401-3402	11,174,975.00	11,175,375.00	1,353,380.49	11,127,704.00	47,671.00	0.4%
Unemployment Insurance		3501-3502	34,145.00	31,489.00	6,439.89	32,130.00	(641.00)	-2.0%
Workers' Compensation		3601-3602	925,854.00	931,514.00	194,531.38	974,006.00	(42,492.00)	-4.6%
OPEB, Allocated		3701-3702	235,037.00	234,214.00	48,394.10	60,068.00	174,146.00	74.4%
OPEB, Active Employees		3751-3752	222,865.00	222,877.00	28,263.03	54,820.00	168,057.00	75.4%
Other Employee Benefits		3901-3902	155,180.00	155,180.00	121,848.19	155,580.00	(400.00)	-0.3%
TOTAL, EMPLOYEE BENEFITS			23,362,179.00	23,357,983.00	4,001,013.80	23,127,342.00	230,641.00	1.0%
<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	620.00	620.00	522.70	620.00	0.00	0.0%
Materials and Supplies		4300	4,807,769.00	4,853,181.00	608,151.12	4,583,980.00	269,201.00	5.5%
Noncapitalized Equipment		4400	195,905.00	213,300.00	100,144.00	209,935.00	3,365.00	1.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,004,294.00	5,067,101.00	708,817.82	4,794,535.00	272,566.00	5.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,013,293.00	1,013,293.00	27,080.90	850,000.00	163,293.00	16.1%
Travel and Conferences		5200	134,007.00	192,207.00	91,362.66	229,737.00	(37,530.00)	-19.5%
Dues and Memberships		5300	80,317.00	80,317.00	86,626.86	80,277.00	40.00	0.0%
Insurance		5400-5450	575,846.00	575,846.00	563,306.00	575,846.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,267,346.00	3,267,346.00	942,103.51	3,267,346.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	839,516.00	831,828.00	94,193.32	684,018.00	147,810.00	17.8%
Transfers of Direct Costs		5710	(225,491.00)	(222,641.00)	(3,522.86)	(19,886.00)	(202,755.00)	91.1%
Transfers of Direct Costs - Interfund		5750	(18,341.00)	(18,341.00)	(6,364.24)	(14,856.00)	(3,485.00)	19.0%
Professional/Consulting Services and Operating Expenditures		5800	4,078,127.00	4,115,990.00	1,853,078.35	4,243,833.00	(127,843.00)	-3.1%
Communications		5900	344,920.00	345,028.00	150,706.91	344,643.00	385.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,089,540.00	10,180,873.00	3,798,571.41	10,240,958.00	(60,085.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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	318,545.00	318,545.00	0.00	150,000.00	168,545.00	52.9%
Payments to County Offices		7142	451,733.00	451,733.00	4,258.98	450,000.00	1,733.00	0.4%
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	91,762.00	91,762.00	46,960.60	91,762.00	0.00	0.0%
Other Debt Service - Principal		7439	294,973.00	294,973.00	146,406.62	294,973.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,157,013.00	1,157,013.00	197,626.20	986,735.00	170,278.00	14.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,716,215.00)	(2,716,215.00)	(24.83)	(755,186.00)	(1,961,029.00)	72.2%
Transfers of Indirect Costs - Interfund		7350	(738,362.00)	(738,362.00)	0.00	(744,315.00)	5,953.00	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,454,577.00)	(3,454,577.00)	(24.83)	(1,499,501.00)	(1,955,076.00)	56.6%
TOTAL, EXPENDITURES			97,893,208.00	98,374,636.00	21,661,690.25	102,125,625.00	(3,750,989.00)	-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>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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.00	600,000.00	(300,000.00)	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	350,000.00	0.00	650,000.00	(300,000.00)	-85.7%
<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	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	(18,860,094.00)	(18,860,094.00)	0.00	(16,808,619.00)	2,051,475.00	-10.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,860,094.00)	(18,860,094.00)	0.00	(16,808,619.00)	2,051,475.00	-10.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(19,110,094.00)	(19,110,094.00)	0.00	(17,358,619.00)	1,751,475.00	-9.2%

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,573,899.00	7,287,572.00	605,931.93	7,381,944.00	94,372.00	1.3%
3) Other State Revenue		8300-8599	14,766,255.00	14,762,980.00	7,175,294.73	15,176,210.00	413,230.00	2.8%
4) Other Local Revenue		8600-8799	2,989,216.00	3,022,183.00	91,432.08	3,814,236.00	792,053.00	26.2%
5) TOTAL, REVENUES			24,329,370.00	25,072,735.00	7,872,658.74	26,372,390.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,046,922.00	12,722,201.00	2,462,994.89	13,481,419.00	(759,218.00)	-6.0%
2) Classified Salaries		2000-2999	7,007,550.00	7,104,407.00	1,887,085.86	7,328,764.00	(224,357.00)	-3.2%
3) Employee Benefits		3000-3999	11,358,150.00	11,567,259.00	1,249,083.90	12,005,422.00	(438,163.00)	-3.8%
4) Books and Supplies		4000-4999	2,825,975.00	2,879,926.00	617,882.99	2,697,392.00	182,534.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	3,705,330.00	3,661,332.00	(922,295.16)	3,784,521.00	(123,189.00)	-3.4%
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	4,318,824.00	4,308,824.00	92,420.30	4,057,521.00	251,303.00	5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,716,215.00	2,808,615.00	24.83	755,186.00	2,053,429.00	73.1%
9) TOTAL, EXPENDITURES			43,978,966.00	45,052,564.00	5,387,197.61	44,110,225.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,649,596.00)	(19,979,829.00)	2,485,461.13	(17,737,835.00)		
<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	18,860,094.00	18,860,094.00	0.00	16,808,619.00	(2,051,475.00)	-10.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,860,094.00	18,860,094.00	0.00	16,808,619.00		

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>			(789,502.00)	(1,119,735.00)	2,485,461.13	(929,216.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,113,797.53	5,113,797.53		5,113,797.53	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)			5,113,797.53	5,113,797.53		5,113,797.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,113,797.53	5,113,797.53		5,113,797.53		
2) Ending Balance, June 30 (E + F1e)			4,324,295.53	3,994,062.53		4,184,581.53		
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	4,341,089.87	4,010,856.87		4,184,581.88		
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	(16,794.34)	(16,794.34)		(0.35)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,417,210.00	2,417,210.00	0.00	2,432,363.00	15,153.00	0.6%
Special Education Discretionary Grants		8182	577,532.00	577,532.00	42,649.00	630,743.00	53,211.00	9.2%
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	1,000.00	1,000.00	0.00	1,000.00	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	2,254,810.00	2,940,291.00	318,231.00	2,940,291.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	490,588.00	448,278.00	79,971.00	448,278.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	22,454.00	25,612.00	24,033.00	25,612.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	131,086.00	198,430.00	18,430.00	198,430.00	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 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	74,792.00	74,792.00	51,777.85	74,792.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	604,427.00	604,427.00	70,840.08	630,435.00	26,008.00	4.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,573,899.00</b>	<b>7,287,572.00</b>	<b>605,931.93</b>	<b>7,381,944.00</b>	<b>94,372.00</b>	<b>1.3%</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	7,847,384.00	7,841,359.00	6,190,837.00	7,881,090.00	39,731.00	0.5%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	544,275.00	544,275.00	315,142.73	639,315.00	95,040.00	17.5%
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	337,500.00	337,500.00	33,750.00	368,550.00	31,050.00	9.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	235,606.00	235,606.00	New
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	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,037,096.00	6,039,846.00	635,565.00	6,051,649.00	11,803.00	0.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,766,255.00</b>	<b>14,762,980.00</b>	<b>7,175,294.73</b>	<b>15,176,210.00</b>	<b>413,230.00</b>	<b>2.8%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	209,750.00	209,750.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	122,461.00	155,428.00	91,432.08	204,543.00	49,115.00	31.6%
Tuition		8710	2,866,755.00	2,866,755.00	0.00	3,399,943.00	533,188.00	18.6%
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%
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>			2,989,216.00	3,022,183.00	91,432.08	3,814,236.00	792,053.00	26.2%
<b>TOTAL, REVENUES</b>			24,329,370.00	25,072,735.00	7,872,658.74	26,372,390.00	1,299,655.00	5.2%

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	9,035,883.00	9,650,391.00	1,891,302.20	10,537,574.00	(887,183.00)	-9.2%
Certificated Pupil Support Salaries		1200	1,429,058.00	1,429,058.00	245,670.19	1,406,561.00	22,497.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,143,244.00	1,156,007.00	246,187.04	1,129,397.00	26,610.00	2.3%
Other Certificated Salaries		1900	438,737.00	486,745.00	79,835.46	407,887.00	78,858.00	16.2%
TOTAL, CERTIFICATED SALARIES			12,046,922.00	12,722,201.00	2,462,994.89	13,481,419.00	(759,218.00)	-6.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,252,647.00	4,316,420.00	1,030,575.26	4,492,179.00	(175,759.00)	-4.1%
Classified Support Salaries		2200	1,435,136.00	1,435,136.00	471,521.01	1,442,582.00	(7,446.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	623,525.00	623,525.00	189,420.90	636,206.00	(12,681.00)	-2.0%
Clerical, Technical and Office Salaries		2400	611,231.00	637,027.00	168,217.28	669,819.00	(32,792.00)	-5.1%
Other Classified Salaries		2900	85,011.00	92,299.00	27,351.41	87,978.00	4,321.00	4.7%
TOTAL, CLASSIFIED SALARIES			7,007,550.00	7,104,407.00	1,887,085.86	7,328,764.00	(224,357.00)	-3.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,506,587.00	1,565,768.00	333,284.19	1,852,870.00	(287,102.00)	-18.3%
PERS		3201-3202	751,768.00	770,849.00	224,875.08	845,010.00	(74,161.00)	-9.6%
OASDI/Medicare/Alternative		3301-3302	750,654.00	774,965.00	183,675.31	751,767.00	23,198.00	3.0%
Health and Welfare Benefits		3401-3402	2,911,337.00	2,997,363.00	409,901.64	3,198,307.00	(200,944.00)	-6.7%
Unemployment Insurance		3501-3502	13,805.00	14,314.00	2,156.12	18,330.00	(4,016.00)	-28.1%
Workers' Compensation		3601-3602	285,984.00	301,113.00	65,211.97	305,280.00	(4,167.00)	-1.4%
OPEB, Allocated		3701-3702	64,937.00	68,521.00	15,549.08	22,769.00	45,752.00	66.8%
OPEB, Active Employees		3751-3752	78,088.00	79,376.00	10,516.82	18,849.00	60,527.00	76.3%
Other Employee Benefits		3901-3902	4,994,990.00	4,994,990.00	3,913.69	4,992,240.00	2,750.00	0.1%
TOTAL, EMPLOYEE BENEFITS			11,358,150.00	11,567,259.00	1,249,083.90	12,005,422.00	(438,163.00)	-3.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	400,000.00	402,000.00	205,835.85	402,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,508.00	69,883.00	693.92	69,883.00	0.00	0.0%
Materials and Supplies		4300	2,369,810.00	2,345,915.00	375,728.30	2,163,381.00	182,534.00	7.8%
Noncapitalized Equipment		4400	53,657.00	62,128.00	35,624.92	62,128.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,825,975.00	2,879,926.00	617,882.99	2,697,392.00	182,534.00	6.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,486,961.00	1,486,961.00	(1,442,811.81)	1,572,503.00	(85,542.00)	-5.8%
Travel and Conferences		5200	195,122.00	208,548.00	23,950.22	127,635.00	80,913.00	38.8%
Dues and Memberships		5300	18,695.00	6,620.00	3,615.73	6,620.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	127,998.00	127,998.00	52,252.06	115,467.00	12,531.00	9.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,691.00	102,191.00	41,134.47	97,534.00	4,657.00	4.6%
Transfers of Direct Costs		5710	225,491.00	20,291.00	3,522.86	19,886.00	405.00	2.0%
Transfers of Direct Costs - Interfund		5750	3,200.00	3,200.00	0.00	3,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,528,041.00	1,682,392.00	389,963.99	1,818,545.00	(136,153.00)	-8.1%
Communications		5900	23,131.00	23,131.00	6,077.32	23,131.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,705,330.00	3,661,332.00	(922,295.16)	3,784,521.00	(123,189.00)	-3.4%

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>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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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	3,747,758.00	3,747,758.00	0.00	3,505,021.00	242,737.00	6.5%
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	562,500.00	552,500.00	92,420.30	552,500.00	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	8,566.00	8,566.00	0.00	0.00	8,566.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,318,824.00	4,308,824.00	92,420.30	4,057,521.00	251,303.00	5.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,716,215.00	2,808,615.00	24.83	755,186.00	2,053,429.00	73.1%
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			2,716,215.00	2,808,615.00	24.83	755,186.00	2,053,429.00	73.1%
TOTAL, EXPENDITURES			43,978,966.00	45,052,564.00	5,387,197.61	44,110,225.00	942,339.00	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	18,860,094.00	18,860,094.00	0.00	16,808,619.00	(2,051,475.00)	-10.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			18,860,094.00	18,860,094.00	0.00	16,808,619.00	(2,051,475.00)	-10.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			18,860,094.00	18,860,094.00	0.00	16,808,619.00	2,051,475.00	-10.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	112,858,120.00	112,858,120.00	26,725,343.59	113,085,553.00	227,433.00	0.2%
2) Federal Revenue		8100-8299	6,573,899.00	7,287,572.00	616,522.25	7,381,944.00	94,372.00	1.3%
3) Other State Revenue		8300-8599	16,955,641.00	18,678,360.00	7,473,574.89	19,157,987.00	479,627.00	2.6%
4) Other Local Revenue		8600-8799	4,274,396.00	4,307,363.00	162,118.41	5,898,875.00	1,591,512.00	36.9%
5) TOTAL, REVENUES			140,662,056.00	143,131,415.00	34,977,559.14	145,524,359.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	61,139,959.00	61,799,013.00	11,727,534.90	64,439,314.00	(2,640,301.00)	-4.3%
2) Classified Salaries		2000-2999	19,649,272.00	20,093,838.00	5,578,231.70	20,846,425.00	(752,587.00)	-3.7%
3) Employee Benefits		3000-3999	34,720,329.00	34,925,242.00	5,250,097.70	35,132,764.00	(207,522.00)	-0.6%
4) Books and Supplies		4000-4999	7,830,269.00	7,947,027.00	1,326,700.81	7,491,927.00	455,100.00	5.7%
5) Services and Other Operating Expenditures		5000-5999	13,794,870.00	13,842,205.00	2,876,276.25	14,025,479.00	(183,274.00)	-1.3%
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	5,475,837.00	5,465,837.00	290,046.50	5,044,256.00	421,581.00	7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(738,362.00)	(645,962.00)	0.00	(744,315.00)	98,353.00	-15.2%
9) TOTAL, EXPENDITURES			141,872,174.00	143,427,200.00	27,048,887.86	146,235,850.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,210,118.00)	(295,785.00)	7,928,671.28	(711,491.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	350,000.00	0.00	650,000.00	(300,000.00)	-85.7%
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			(250,000.00)	(250,000.00)	0.00	(550,000.00)		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,460,118.00)	(545,785.00)	7,928,671.28	(1,261,491.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,370,281.12	27,370,281.12		27,370,281.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,370,281.12	27,370,281.12		27,370,281.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,370,281.12	27,370,281.12		27,370,281.12		
2) Ending Balance, June 30 (E + F1e)			25,910,163.12	26,824,496.12		26,108,790.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	75,000.00	23,642.41		24,000.00		
Prepaid Expenditures		9713	0.00	1,436,732.27		1,720,668.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,341,089.87	4,010,856.87		4,184,581.88		
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	686,720.00	764,261.72		558,834.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,266,666.00	4,282,414.00		4,406,576.00		
Unassigned/Unappropriated Amount		9790	16,505,687.25	16,271,588.85		15,179,130.24		

Description	Resource Codes	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	77,133,400.00	77,133,400.00	22,222,790.00	78,338,113.00	1,204,713.00	1.6%
Education Protection Account State Aid - Current Year		8012	15,652,708.00	15,652,708.00	3,684,837.00	14,739,348.00	(913,360.00)	-5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	74,280.00	74,280.00	0.00	74,280.00	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	11,261,117.00	11,261,117.00	0.00	11,895,145.00	634,028.00	5.6%
Unsecured Roll Taxes		8042	219,749.00	219,749.00	190,436.58	219,749.00	0.00	0.0%
Prior Years' Taxes		8043	218,066.00	218,066.00	469,707.58	61,347.00	(156,719.00)	-71.9%
Supplemental Taxes		8044	465,115.00	465,115.00	93,538.25	495,848.00	30,733.00	6.6%
Education Revenue Augmentation Fund (ERAF)		8045	6,572,702.00	6,572,702.00	60,701.03	5,224,454.00	(1,348,248.00)	-20.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,260,983.00	1,260,983.00	0.00	2,037,269.00	776,286.00	61.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,333.15	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			112,858,120.00	112,858,120.00	26,725,343.59	113,085,553.00	227,433.00	0.2%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			112,858,120.00	112,858,120.00	26,725,343.59	113,085,553.00	227,433.00	0.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,417,210.00	2,417,210.00	0.00	2,432,363.00	15,153.00	0.6%
Special Education Discretionary Grants		8182	577,532.00	577,532.00	42,649.00	630,743.00	53,211.00	9.2%
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	1,000.00	1,000.00	0.00	1,000.00	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	2,254,810.00	2,940,291.00	318,231.00	2,940,291.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	490,588.00	448,278.00	79,971.00	448,278.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	22,454.00	25,612.00	24,033.00	25,612.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	131,086.00	198,430.00	18,430.00	198,430.00	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 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	74,792.00	74,792.00	51,777.85	74,792.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	604,427.00	604,427.00	81,430.40	630,435.00	26,008.00	4.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,573,899.00</b>	<b>7,287,572.00</b>	<b>616,522.25</b>	<b>7,381,944.00</b>	<b>94,372.00</b>	<b>1.3%</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	7,847,384.00	7,841,359.00	6,190,837.00	7,881,090.00	39,731.00	0.5%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	447,706.00	2,173,700.00	0.00	2,177,415.00	3,715.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	2,285,955.00	2,285,955.00	607,062.89	2,443,677.00	157,722.00	6.9%
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	337,500.00	337,500.00	33,750.00	368,550.00	31,050.00	9.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	235,606.00	235,606.00	New
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	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,037,096.00	6,039,846.00	641,925.00	6,051,649.00	11,803.00	0.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,955,641.00</b>	<b>18,678,360.00</b>	<b>7,473,574.89</b>	<b>19,157,987.00</b>	<b>479,627.00</b>	<b>2.6%</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	300,000.00	300,000.00	0.00	600,000.00	300,000.00	100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	40,000.00	40,000.00	17,901.75	40,000.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	(23.06)	250,000.00	50,000.00	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								
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	209,750.00	209,750.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	867,641.00	900,608.00	144,239.72	1,399,182.00	498,574.00	55.4%
Tuition		8710	2,866,755.00	2,866,755.00	0.00	3,399,943.00	533,188.00	18.6%
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%
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>4,274,396.00</b>	<b>4,307,363.00</b>	<b>162,118.41</b>	<b>5,898,875.00</b>	<b>1,591,512.00</b>	<b>36.9%</b>
<b>TOTAL, REVENUES</b>			<b>140,662,056.00</b>	<b>143,131,415.00</b>	<b>34,977,559.14</b>	<b>145,524,359.00</b>	<b>2,392,944.00</b>	<b>1.7%</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	50,819,736.00	51,418,019.00	9,578,604.44	54,721,928.00	(3,303,909.00)	-6.4%
Certificated Pupil Support Salaries		1200	3,100,791.00	3,100,791.00	537,733.45	3,003,337.00	97,454.00	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,544,341.00	6,557,104.00	1,439,961.28	6,023,418.00	533,686.00	8.1%
Other Certificated Salaries		1900	675,091.00	723,099.00	171,235.73	690,631.00	32,468.00	4.5%
TOTAL, CERTIFICATED SALARIES			61,139,959.00	61,799,013.00	11,727,534.90	64,439,314.00	(2,640,301.00)	-4.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,471,428.00	5,568,232.00	1,133,814.02	5,663,203.00	(94,971.00)	-1.7%
Classified Support Salaries		2200	6,090,050.00	6,064,199.00	2,029,405.26	6,792,587.00	(728,388.00)	-12.0%
Classified Supervisors' and Administrators' Salaries		2300	1,446,269.00	1,446,269.00	468,258.86	1,454,654.00	(8,385.00)	-0.6%
Clerical, Technical and Office Salaries		2400	6,291,163.00	6,327,319.00	1,814,934.23	6,298,421.00	28,898.00	0.5%
Other Classified Salaries		2900	350,362.00	687,819.00	131,819.33	637,560.00	50,259.00	7.3%
TOTAL, CLASSIFIED SALARIES			19,649,272.00	20,093,838.00	5,578,231.70	20,846,425.00	(752,587.00)	-3.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,655,010.00	8,704,363.00	1,650,461.22	9,152,915.00	(448,552.00)	-5.2%
PERS		3201-3202	2,532,959.00	2,529,043.00	739,820.85	2,555,546.00	(26,503.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	2,435,163.00	2,485,510.00	599,709.23	2,464,220.00	21,290.00	0.9%
Health and Welfare Benefits		3401-3402	14,086,312.00	14,172,738.00	1,763,282.13	14,326,011.00	(153,273.00)	-1.1%
Unemployment Insurance		3501-3502	47,950.00	45,803.00	8,596.01	50,460.00	(4,657.00)	-10.2%
Workers' Compensation		3601-3602	1,211,838.00	1,232,627.00	259,743.35	1,279,286.00	(46,659.00)	-3.8%
OPEB, Allocated		3701-3702	299,974.00	302,735.00	63,943.18	82,837.00	219,898.00	72.6%
OPEB, Active Employees		3751-3752	300,953.00	302,253.00	38,779.85	73,669.00	228,584.00	75.6%
Other Employee Benefits		3901-3902	5,150,170.00	5,150,170.00	125,761.88	5,147,820.00	2,350.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,720,329.00	34,925,242.00	5,250,097.70	35,132,764.00	(207,522.00)	-0.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	400,000.00	402,000.00	205,835.85	402,000.00	0.00	0.0%
Books and Other Reference Materials		4200	3,128.00	70,503.00	1,216.62	70,503.00	0.00	0.0%
Materials and Supplies		4300	7,177,579.00	7,199,096.00	983,879.42	6,747,361.00	451,735.00	6.3%
Noncapitalized Equipment		4400	249,562.00	275,428.00	135,768.92	272,063.00	3,365.00	1.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,830,269.00	7,947,027.00	1,326,700.81	7,491,927.00	455,100.00	5.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,500,254.00	2,500,254.00	(1,415,730.91)	2,422,503.00	77,751.00	3.1%
Travel and Conferences		5200	329,129.00	400,755.00	115,312.88	357,372.00	43,383.00	10.8%
Dues and Memberships		5300	99,012.00	86,937.00	90,242.59	86,897.00	40.00	0.0%
Insurance		5400-5450	575,846.00	575,846.00	563,306.00	575,846.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,395,344.00	3,395,344.00	994,355.57	3,382,813.00	12,531.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	936,207.00	934,019.00	135,327.79	781,552.00	152,467.00	16.3%
Transfers of Direct Costs		5710	0.00	(202,350.00)	0.00	0.00	(202,350.00)	100.0%
Transfers of Direct Costs - Interfund		5750	(15,141.00)	(15,141.00)	(6,364.24)	(11,656.00)	(3,485.00)	23.0%
Professional/Consulting Services and Operating Expenditures		5800	5,606,168.00	5,798,382.00	2,243,042.34	6,062,378.00	(263,996.00)	-4.6%
Communications		5900	368,051.00	368,159.00	156,784.23	367,774.00	385.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,794,870.00	13,842,205.00	2,876,276.25	14,025,479.00	(183,274.00)	-1.3%

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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	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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	4,066,303.00	4,066,303.00	0.00	3,655,021.00	411,282.00	10.1%
Payments to County Offices		7142	451,733.00	451,733.00	4,258.98	450,000.00	1,733.00	0.4%
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	562,500.00	552,500.00	92,420.30	552,500.00	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	91,762.00	91,762.00	46,960.60	91,762.00	0.00	0.0%
Other Debt Service - Principal		7439	303,539.00	303,539.00	146,406.62	294,973.00	8,566.00	2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,475,837.00	5,465,837.00	290,046.50	5,044,256.00	421,581.00	7.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	92,400.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(738,362.00)	(738,362.00)	0.00	(744,315.00)	5,953.00	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(738,362.00)	(645,962.00)	0.00	(744,315.00)	98,353.00	-15.2%
TOTAL, EXPENDITURES			141,872,174.00	143,427,200.00	27,048,887.86	146,235,850.00	(2,808,650.00)	-2.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.00	600,000.00	(300,000.00)	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	350,000.00	0.00	650,000.00	(300,000.00)	-85.7%
<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	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		
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)			(250,000.00)	(250,000.00)	0.00	(550,000.00)	300,000.00	120.0%

Resource	Description	2017-18
		Projected Year Totals
5640	Medi-Cal Billing Option	81,246.12
6264	Educator Effectiveness (15-16)	0.01
6300	Lottery: Instructional Materials	1,109,590.50
6500	Special Education	1,707,106.76
6512	Special Ed: Mental Health Services	439,255.30
8150	Ongoing & Major Maintenance Account (RM,	385,860.27
9010	Other Restricted Local	461,522.92
Total, Restricted Balance		4,184,581.88



Description	Resource Codes	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	17,381,464.00	17,381,464.00	0.00	17,381,464.00	0.00	0.0%
3) Other State Revenue		8300-8599	42,712,866.00	42,712,866.00	9,744,401.00	42,712,866.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	105.19	0.00	0.00	0.0%
5) TOTAL, REVENUES			60,094,330.00	60,094,330.00	9,744,506.19	60,094,330.00		
<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	60,094,330.00	60,094,330.00	8,845,978.00	60,094,330.00	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			60,094,330.00	60,094,330.00	8,845,978.00	60,094,330.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	898,528.19	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 FUND BALANCE (C + D4)</b>			0.00	0.00	898,528.19	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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	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>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	17,381,464.00	17,381,464.00	0.00	17,381,464.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			17,381,464.00	17,381,464.00	0.00	17,381,464.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	37,460,411.00	37,460,411.00	7,120,891.00	37,460,411.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,252,455.00	5,252,455.00	2,623,510.00	5,252,455.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			42,712,866.00	42,712,866.00	9,744,401.00	42,712,866.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	105.19	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%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	105.19	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			60,094,330.00	60,094,330.00	9,744,506.19	60,094,330.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	22,633,919.00	22,633,919.00	1,725,087.00	22,633,919.00	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	37,460,411.00	37,460,411.00	7,120,891.00	37,460,411.00	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%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			60,094,330.00	60,094,330.00	8,845,978.00	60,094,330.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			60,094,330.00	60,094,330.00	8,845,978.00	60,094,330.00		

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	48,000.00	48,000.00	0.00	65,804.00	17,804.00	37.1%
3) Other State Revenue		8300-8599	3,387,081.00	3,387,081.00	564,511.00	3,387,081.00	0.00	0.0%
4) Other Local Revenue		8600-8799	715,156.40	715,156.40	196,311.39	715,155.00	(1.40)	0.0%
5) TOTAL, REVENUES			4,150,237.40	4,150,237.40	760,822.39	4,168,040.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,340,963.00	1,340,963.00	284,622.43	1,308,534.00	32,429.00	2.4%
2) Classified Salaries		2000-2999	791,874.00	791,874.00	187,494.18	847,038.00	(55,164.00)	-7.0%
3) Employee Benefits		3000-3999	652,377.00	652,377.00	127,715.24	537,396.00	114,981.00	17.6%
4) Books and Supplies		4000-4999	243,478.00	243,478.00	44,297.56	547,229.00	(303,751.00)	-124.8%
5) Services and Other Operating Expenditures		5000-5999	269,343.00	269,343.00	75,009.51	289,343.00	(20,000.00)	-7.4%
6) Capital Outlay		6000-6999	48,000.00	48,000.00	0.00	45,804.00	2,196.00	4.6%
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	311,830.00	311,830.00	0.00	311,515.00	315.00	0.1%
9) TOTAL, EXPENDITURES			3,657,865.00	3,657,865.00	719,138.92	3,886,859.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			492,372.40	492,372.40	41,683.47	281,181.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	198,232.00	198,232.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	198,232.00	(198,232.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	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>			492,372.40	492,372.40	41,683.47	281,181.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,480,177.10	1,480,177.10		1,480,177.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,480,177.10	1,480,177.10		1,480,177.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,480,177.10	1,480,177.10		1,480,177.10		
2) Ending Balance, June 30 (E + F1e)			1,972,549.50	1,972,549.50		1,761,358.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,729,523.36	1,740,357.36		1,727,397.96		
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	243,026.14	232,192.14		33,960.14		
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>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	48,000.00	48,000.00	0.00	45,804.00	(2,196.00)	-4.6%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	20,000.00	20,000.00	New
TOTAL, FEDERAL REVENUE			48,000.00	48,000.00	0.00	65,804.00	17,804.00	37.1%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	3,387,081.00	3,387,081.00	564,511.00	3,387,081.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,387,081.00	3,387,081.00	564,511.00	3,387,081.00	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	872.00	872.00	(6.33)	872.00	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	648,642.95	648,642.95	181,581.45	559,794.00	(88,848.95)	-13.7%
Interagency Services		8677	0.00	0.00	0.00	90,893.00	90,893.00	New
Other Local Revenue								
All Other Local Revenue		8699	65,641.45	65,641.45	14,736.27	63,596.00	(2,045.45)	-3.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			715,156.40	715,156.40	196,311.39	715,155.00	(1.40)	0.0%
TOTAL, REVENUES			4,150,237.40	4,150,237.40	760,822.39	4,168,040.00		

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	892,915.00	892,915.00	163,978.01	826,734.00	66,181.00	7.4%
Certificated Pupil Support Salaries		1200	126,220.00	126,220.00	31,565.24	161,000.00	(34,780.00)	-27.6%
Certificated Supervisors' and Administrators' Salaries		1300	294,828.00	294,828.00	86,519.18	310,000.00	(15,172.00)	-5.1%
Other Certificated Salaries		1900	27,000.00	27,000.00	2,560.00	10,800.00	16,200.00	60.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,340,963.00</b>	<b>1,340,963.00</b>	<b>284,622.43</b>	<b>1,308,534.00</b>	<b>32,429.00</b>	<b>2.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	237,454.00	237,454.00	26,066.48	212,537.00	24,917.00	10.5%
Classified Support Salaries		2200	116,561.00	116,561.00	42,769.30	158,687.00	(42,126.00)	-36.1%
Classified Supervisors' and Administrators' Salaries		2300	79,368.00	79,368.00	26,456.00	100,000.00	(20,632.00)	-26.0%
Clerical, Technical and Office Salaries		2400	348,224.00	348,224.00	90,716.52	370,814.00	(22,590.00)	-6.5%
Other Classified Salaries		2900	10,267.00	10,267.00	1,485.88	5,000.00	5,267.00	51.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>791,874.00</b>	<b>791,874.00</b>	<b>187,494.18</b>	<b>847,038.00</b>	<b>(55,164.00)</b>	<b>-7.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	121,345.00	121,345.00	30,754.47	118,305.00	3,040.00	2.5%
PERS		3201-3202	101,210.00	101,210.00	26,961.00	82,590.00	18,620.00	18.4%
OASDI/Medicare/Alternative		3301-3302	91,096.00	91,096.00	19,893.04	73,571.00	17,525.00	19.2%
Health and Welfare Benefits		3401-3402	285,314.00	285,314.00	40,007.41	216,200.00	69,114.00	24.2%
Unemployment Insurance		3501-3502	1,522.00	1,522.00	231.88	3,134.00	(1,612.00)	-105.9%
Workers' Compensation		3601-3602	31,993.00	31,993.00	7,098.83	32,334.00	(341.00)	-1.1%
OPEB, Allocated		3701-3702	6,073.00	6,073.00	1,217.66	4,182.00	1,891.00	31.1%
OPEB, Active Employees		3751-3752	8,865.00	8,865.00	950.95	4,910.00	3,955.00	44.6%
Other Employee Benefits		3901-3902	4,959.00	4,959.00	600.00	2,170.00	2,789.00	56.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>652,377.00</b>	<b>652,377.00</b>	<b>127,715.24</b>	<b>537,396.00</b>	<b>114,981.00</b>	<b>17.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	209,066.00	(209,066.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	153,566.00	153,566.00	41,324.43	204,760.00	(51,194.00)	-33.3%
Noncapitalized Equipment		4400	89,912.00	89,912.00	2,973.13	133,403.00	(43,491.00)	-48.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>243,478.00</b>	<b>243,478.00</b>	<b>44,297.56</b>	<b>547,229.00</b>	<b>(303,751.00)</b>	<b>-124.8%</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	12,542.00	12,542.00	10,916.19	25,000.00	(12,458.00)	-99.3%
Dues and Memberships		5300	4,000.00	4,000.00	1,120.00	2,200.00	1,800.00	45.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	91,574.00	91,574.00	26,969.46	47,180.00	44,394.00	48.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,164.00	3,164.00	1,414.28	6,113.00	(2,949.00)	-93.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,865.00	4,865.00	41.46	1,280.00	3,585.00	73.7%
Professional/Consulting Services and Operating Expenditures		5800	132,628.00	132,628.00	30,394.82	195,320.00	(62,692.00)	-47.3%
Communications		5900	20,570.00	20,570.00	4,153.30	12,250.00	8,320.00	40.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>269,343.00</b>	<b>269,343.00</b>	<b>75,009.51</b>	<b>289,343.00</b>	<b>(20,000.00)</b>	<b>-7.4%</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	48,000.00	48,000.00	0.00	45,804.00	2,196.00	4.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>48,000.00</b>	<b>48,000.00</b>	<b>0.00</b>	<b>45,804.00</b>	<b>2,196.00</b>	<b>4.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</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 - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	311,830.00	311,830.00	0.00	311,515.00	315.00	0.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>311,830.00</b>	<b>311,830.00</b>	<b>0.00</b>	<b>311,515.00</b>	<b>315.00</b>	<b>0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,657,865.00</b>	<b>3,657,865.00</b>	<b>719,138.92</b>	<b>3,886,859.00</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>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	198,232.00	198,232.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	198,232.00	198,232.00	New
<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	198,232.00	(198,232.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	198,232.00	(198,232.00)	New
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2017/18 Projected Year Totals</b>
5810	Other Restricted Federal	41,657.68
6391	Adult Education Block Grant Program	1,633,382.08
9010	Other Restricted Local	52,358.20
Total, Restricted Balance		<u>1,727,397.96</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	250,200.00	250,200.00	84,854.00	254,817.00	4,617.00	1.8%
3) Other State Revenue		8300-8599	1,295,486.00	1,295,486.00	620,791.01	1,284,474.00	(11,012.00)	-0.9%
4) Other Local Revenue		8600-8799	990,576.00	990,576.00	203,721.18	1,001,279.00	10,703.00	1.1%
5) TOTAL, REVENUES			2,536,262.00	2,536,262.00	909,366.19	2,540,570.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	689,380.00	818,581.00	194,764.88	831,704.00	(13,123.00)	-1.6%
2) Classified Salaries		2000-2999	864,688.00	864,688.00	255,660.94	889,582.00	(24,894.00)	-2.9%
3) Employee Benefits		3000-3999	526,948.00	567,347.00	114,347.07	570,907.00	(3,560.00)	-0.6%
4) Books and Supplies		4000-4999	38,077.00	38,077.00	6,023.43	62,425.00	(24,348.00)	-63.9%
5) Services and Other Operating Expenditures		5000-5999	85,124.00	86,924.00	29,141.22	84,112.00	2,812.00	3.2%
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	141,754.00	141,754.00	0.00	148,022.00	(6,268.00)	-4.4%
9) TOTAL, EXPENDITURES			2,345,971.00	2,517,371.00	599,937.54	2,586,752.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			190,291.00	18,891.00	309,428.65	(46,182.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	41,733.00	41,733.00	0.00	41,733.00	0.00	0.0%
b) Transfers Out		7600-7629	141,733.00	141,733.00	0.00	141,733.00	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			(100,000.00)	(100,000.00)	0.00	(100,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			90,291.00	(81,109.00)	309,428.65	(146,182.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	278,160.31	278,160.31		278,160.31	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)			278,160.31	278,160.31		278,160.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			278,160.31	278,160.31		278,160.31		
2) Ending Balance, June 30 (E + F1e)			368,451.31	197,051.31		131,978.31		
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	368,451.31	197,051.31		131,978.31		
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>								
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	250,200.00	250,200.00	84,854.00	254,817.00	4,617.00	1.8%
<b>TOTAL, FEDERAL REVENUE</b>			250,200.00	250,200.00	84,854.00	254,817.00	4,617.00	1.8%
<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	1,295,486.00	1,295,486.00	620,791.01	1,284,474.00	(11,012.00)	-0.9%
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>			1,295,486.00	1,295,486.00	620,791.01	1,284,474.00	(11,012.00)	-0.9%
<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	0.00	0.68	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								
Child Development Parent Fees		8673	57,832.00	57,832.00	20,841.35	68,535.00	10,703.00	18.5%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	932,744.00	932,744.00	182,876.25	932,744.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2.90	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>			990,576.00	990,576.00	203,721.18	1,001,279.00	10,703.00	1.1%
<b>TOTAL, REVENUES</b>			2,536,262.00	2,536,262.00	909,366.19	2,540,570.00		

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	528,122.00	528,122.00	121,454.15	536,059.00	(7,937.00)	-1.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	161,258.00	290,459.00	73,310.73	295,645.00	(5,186.00)	-1.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>689,380.00</b>	<b>818,581.00</b>	<b>194,764.88</b>	<b>831,704.00</b>	<b>(13,123.00)</b>	<b>-1.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	71,286.00	71,286.00	25,052.56	78,466.00	(7,180.00)	-10.1%
Classified Supervisors' and Administrators' Salaries		2300	66,730.00	66,730.00	24,121.10	69,500.00	(2,770.00)	-4.2%
Clerical, Technical and Office Salaries		2400	110,321.00	110,321.00	34,674.29	109,485.00	836.00	0.8%
Other Classified Salaries		2900	616,351.00	616,351.00	171,812.99	632,131.00	(15,780.00)	-2.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>864,688.00</b>	<b>864,688.00</b>	<b>255,660.94</b>	<b>889,582.00</b>	<b>(24,894.00)</b>	<b>-2.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	76,525.00	90,070.00	24,028.40	98,052.00	(7,982.00)	-8.9%
PERS		3201-3202	124,927.00	124,927.00	31,916.98	122,936.00	1,991.00	1.6%
OASDI/Medicare/Alternative		3301-3302	87,063.00	88,940.00	24,010.56	92,121.00	(3,181.00)	-3.6%
Health and Welfare Benefits		3401-3402	205,304.00	227,353.00	25,738.26	221,117.00	6,236.00	2.7%
Unemployment Insurance		3501-3502	789.00	854.00	224.78	875.00	(21.00)	-2.5%
Workers' Compensation		3601-3602	23,311.00	25,276.00	6,772.48	25,819.00	(543.00)	-2.1%
OPEB, Allocated		3701-3702	3,493.00	4,017.00	946.90	4,080.00	(63.00)	-1.6%
OPEB, Active Employees		3751-3752	4,536.00	4,910.00	608.71	4,907.00	3.00	0.1%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	100.00	1,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>526,948.00</b>	<b>567,347.00</b>	<b>114,347.07</b>	<b>570,907.00</b>	<b>(3,560.00)</b>	<b>-0.6%</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	31,277.00	31,277.00	6,023.43	51,625.00	(20,348.00)	-65.1%
Noncapitalized Equipment		4400	6,800.00	6,800.00	0.00	10,800.00	(4,000.00)	-58.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,077.00</b>	<b>38,077.00</b>	<b>6,023.43</b>	<b>62,425.00</b>	<b>(24,348.00)</b>	<b>-63.9%</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	7,612.00	9,412.00	2,698.93	9,112.00	300.00	3.2%
Dues and Memberships		5300	450.00	450.00	450.00	450.00	0.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	11,500.00	11,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,175.00	20,175.00	5,978.62	14,425.00	5,750.00	28.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,800.00	1,800.00	754.74	4,900.00	(3,100.00)	-172.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,796.00	15,796.00	1,249.88	20,896.00	(5,100.00)	-32.3%
Professional/Consulting Services and Operating Expenditures		5800	14,902.00	14,902.00	4,050.96	15,579.00	(677.00)	-4.5%
Communications		5900	12,889.00	12,889.00	2,458.09	7,250.00	5,639.00	43.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>85,124.00</b>	<b>86,924.00</b>	<b>29,141.22</b>	<b>84,112.00</b>	<b>2,812.00</b>	<b>3.2%</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	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</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 - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	141,754.00	141,754.00	0.00	148,022.00	(6,268.00)	-4.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>141,754.00</b>	<b>141,754.00</b>	<b>0.00</b>	<b>148,022.00</b>	<b>(6,268.00)</b>	<b>-4.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,345,971.00</b>	<b>2,517,371.00</b>	<b>599,937.54</b>	<b>2,586,752.00</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		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	41,733.00	41,733.00	0.00	41,733.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,733.00	41,733.00	0.00	41,733.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	141,733.00	141,733.00	0.00	141,733.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			141,733.00	141,733.00	0.00	141,733.00	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)			(100,000.00)	(100,000.00)	0.00	(100,000.00)		

Resource	Description	2017/18
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	94,025.23
9010	Other Restricted Local	37,953.08
Total, Restricted Balance		131,978.31

Description	Resource Codes	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	4,588,176.00	4,588,176.00	859,213.09	4,588,176.00	0.00	0.0%
3) Other State Revenue		8300-8599	357,056.00	357,056.00	71,463.00	357,056.00	0.00	0.0%
4) Other Local Revenue		8600-8799	778,597.00	778,597.00	44,704.26	778,597.00	0.00	0.0%
5) TOTAL, REVENUES			5,723,829.00	5,723,829.00	975,380.35	5,723,829.00		
<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	2,195,890.00	2,195,890.00	466,780.79	2,200,322.00	(4,432.00)	-0.2%
3) Employee Benefits		3000-3999	658,043.00	658,043.00	139,834.90	658,110.00	(67.00)	0.0%
4) Books and Supplies		4000-4999	3,109,457.00	3,109,457.00	555,209.89	3,843,326.00	(733,869.00)	-23.6%
5) Services and Other Operating Expenditures		5000-5999	338,248.00	338,248.00	177,563.09	557,689.00	(219,441.00)	-64.9%
6) Capital Outlay		6000-6999	219,930.00	219,930.00	0.00	219,930.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	146.00	146.00	0.00	146.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	284,778.00	284,778.00	0.00	284,778.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,806,492.00	6,806,492.00	1,339,388.67	7,764,301.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,082,663.00)	(1,082,663.00)	(364,008.32)	(2,040,472.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	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			50,000.00	50,000.00	0.00	50,000.00		

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>			(1,032,663.00)	(1,032,663.00)	(364,008.32)	(1,990,472.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,367,156.07	6,367,156.07		6,367,156.07	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)			6,367,156.07	6,367,156.07		6,367,156.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,367,156.07	6,367,156.07		6,367,156.07		
2) Ending Balance, June 30 (E + F1e)			5,334,493.07	5,334,493.07		4,376,684.07		
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	5,284,493.07	5,284,493.07		4,326,684.07		
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	50,000.00	50,000.00		50,000.00		
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>								
Child Nutrition Programs		8220	4,588,176.00	4,588,176.00	859,213.09	4,588,176.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,588,176.00	4,588,176.00	859,213.09	4,588,176.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	357,056.00	357,056.00	71,463.00	357,056.00	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			357,056.00	357,056.00	71,463.00	357,056.00	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	610,480.00	610,480.00	126,328.14	610,480.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	54,323.00	54,323.00	9.86	54,323.00	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	113,794.00	113,794.00	(81,633.74)	113,794.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			778,597.00	778,597.00	44,704.26	778,597.00	0.00	0.0%
TOTAL, REVENUES			5,723,829.00	5,723,829.00	975,380.35	5,723,829.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,658,532.00	1,658,532.00	354,199.58	1,662,964.00	(4,432.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	221,258.00	221,258.00	33,407.00	221,258.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	284,815.00	284,815.00	78,806.71	284,815.00	0.00	0.0%
Other Classified Salaries		2900	31,285.00	31,285.00	367.50	31,285.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,195,890.00	2,195,890.00	466,780.79	2,200,322.00	(4,432.00)	-0.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	167,160.00	167,160.00	49,876.01	167,160.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	120,682.00	120,682.00	35,418.50	120,682.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	319,039.00	319,039.00	43,978.06	319,039.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,567.00	1,567.00	232.44	1,567.00	0.00	0.0%
Workers' Compensation		3601-3602	32,938.00	32,938.00	7,003.49	33,005.00	(67.00)	-0.2%
OPEB, Allocated		3701-3702	4,815.00	4,815.00	1,193.26	4,815.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,592.00	8,592.00	1,436.36	8,592.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,250.00	3,250.00	696.78	3,250.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			658,043.00	658,043.00	139,834.90	658,110.00	(67.00)	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	349,804.00	349,804.00	86,844.00	412,594.00	(62,790.00)	-18.0%
Noncapitalized Equipment		4400	166,192.00	166,192.00	5,664.87	166,192.00	0.00	0.0%
Food		4700	2,593,461.00	2,593,461.00	462,701.02	3,264,540.00	(671,079.00)	-25.9%
TOTAL, BOOKS AND SUPPLIES			3,109,457.00	3,109,457.00	555,209.89	3,843,326.00	(733,869.00)	-23.6%

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>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	10,544.00	10,544.00	148.40	10,544.00	0.00	0.0%
Dues and Memberships		5300	4,215.00	4,215.00	408.44	4,215.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,276.00	35,276.00	6,536.70	35,276.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,586.00	19,586.00	4,111.20	26,586.00	(7,000.00)	-35.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,520.00)	(5,520.00)	5,072.90	(10,520.00)	5,000.00	-90.6%
Professional/Consulting Services and Operating Expenditures		5800	272,164.00	272,164.00	161,285.45	489,605.00	(217,441.00)	-79.9%
Communications		5900	1,983.00	1,983.00	0.00	1,983.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>338,248.00</b>	<b>338,248.00</b>	<b>177,563.09</b>	<b>557,689.00</b>	<b>(219,441.00)</b>	<b>-64.9%</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	219,930.00	219,930.00	0.00	219,930.00	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>219,930.00</b>	<b>219,930.00</b>	<b>0.00</b>	<b>219,930.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	146.00	146.00	0.00	146.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>146.00</b>	<b>146.00</b>	<b>0.00</b>	<b>146.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	284,778.00	284,778.00	0.00	284,778.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>284,778.00</b>	<b>284,778.00</b>	<b>0.00</b>	<b>284,778.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,806,492.00</b>	<b>6,806,492.00</b>	<b>1,339,388.67</b>	<b>7,764,301.00</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	50,000.00	50,000.00	0.00	50,000.00	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>			50,000.00	50,000.00	0.00	50,000.00	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>(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%
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%
<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%
All Other Financing Uses		7699	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 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%
<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)			50,000.00	50,000.00	0.00	50,000.00		



<b>Resource</b>	<b>Description</b>	<b>2017/18 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,210,253.51
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	107,547.56
5330	Child Nutrition: Summer Food Service Program Operations	8,883.00
Total, Restricted Balance		<u>4,326,684.07</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	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	132,772.00	132,772.00	23.02	132,772.00	0.00	0.0%
5) TOTAL, REVENUES			132,772.00	132,772.00	23.02	132,772.00		
<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	380,737.00	380,737.00	127,114.00	385,155.00	(4,418.00)	-1.2%
3) Employee Benefits		3000-3999	174,296.00	174,296.00	46,618.08	170,805.00	3,491.00	2.0%
4) Books and Supplies		4000-4999	381,434.00	381,434.00	271,476.48	912,385.00	(530,951.00)	-139.2%
5) Services and Other Operating Expenditures		5000-5999	1,593,774.00	1,593,774.00	674,257.77	2,175,305.00	(581,531.00)	-36.5%
6) Capital Outlay		6000-6999	15,250,170.00	15,250,170.00	4,825,540.62	19,769,735.00	(4,519,565.00)	-29.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	374,600.00	374,600.00	0.00	374,600.00	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			18,155,011.00	18,155,011.00	5,945,006.95	23,787,985.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,022,239.00)	(18,022,239.00)	(5,944,983.93)	(23,655,213.00)		
<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>			(18,022,239.00)	(18,022,239.00)	(5,944,983.93)	(23,655,213.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,477,298.84	32,477,298.84		32,477,298.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,477,298.84	32,477,298.84		32,477,298.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,477,298.84	32,477,298.84		32,477,298.84		
2) Ending Balance, June 30 (E + F1e)			14,455,059.84	14,455,059.84		8,822,085.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,455,059.84	14,455,059.84		8,822,085.84		
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	132,272.00	132,272.00	23.02	132,272.00	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	500.00	500.00	0.00	500.00	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>			132,772.00	132,772.00	23.02	132,772.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			132,772.00	132,772.00	23.02	132,772.00		

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	127,272.00	127,272.00	42,424.00	128,544.00	(1,272.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	176,510.00	176,510.00	58,836.80	178,276.00	(1,766.00)	-1.0%
Clerical, Technical and Office Salaries		2400	76,955.00	76,955.00	25,853.20	78,335.00	(1,380.00)	-1.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			380,737.00	380,737.00	127,114.00	385,155.00	(4,418.00)	-1.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	59,133.00	59,133.00	19,742.08	59,818.00	(685.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	29,126.00	29,126.00	9,527.90	29,464.00	(338.00)	-1.2%
Health and Welfare Benefits		3401-3402	77,209.00	77,209.00	14,564.98	75,036.00	2,173.00	2.8%
Unemployment Insurance		3501-3502	190.00	190.00	63.78	192.00	(2.00)	-1.1%
Workers' Compensation		3601-3602	5,711.00	5,711.00	1,920.00	5,777.00	(66.00)	-1.2%
OPEB, Allocated		3701-3702	1,488.00	1,488.00	511.92	270.00	1,218.00	81.9%
OPEB, Active Employees		3751-3752	1,439.00	1,439.00	287.42	248.00	1,191.00	82.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			174,296.00	174,296.00	46,618.08	170,805.00	3,491.00	2.0%
<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	117,334.00	117,334.00	241,847.89	419,385.00	(302,051.00)	-257.4%
Noncapitalized Equipment		4400	264,100.00	264,100.00	29,628.59	493,000.00	(228,900.00)	-86.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			381,434.00	381,434.00	271,476.48	912,385.00	(530,951.00)	-139.2%
<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	2,750.00	2,750.00	880.00	2,750.00	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	3,000.00	3,000.00	1,610.66	12,331.00	(9,331.00)	-311.0%
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	1,588,024.00	1,588,024.00	671,767.11	2,160,224.00	(572,200.00)	-36.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,593,774.00	1,593,774.00	674,257.77	2,175,305.00	(581,531.00)	-36.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	15,250,170.00	15,250,170.00	3,776,455.81	18,509,735.00	(3,259,565.00)	-21.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	1,029,084.81	1,208,000.00	(1,208,000.00)	New
Equipment Replacement		6500	0.00	0.00	20,000.00	52,000.00	(52,000.00)	New
TOTAL, CAPITAL OUTLAY			15,250,170.00	15,250,170.00	4,825,540.62	19,769,735.00	(4,519,565.00)	-29.6%
<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	42,100.00	42,100.00	0.00	42,100.00	0.00	0.0%
Other Debt Service - Principal		7439	332,500.00	332,500.00	0.00	332,500.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			374,600.00	374,600.00	0.00	374,600.00	0.00	0.0%
TOTAL, EXPENDITURES			18,155,011.00	18,155,011.00	5,945,006.95	23,787,985.00		

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: 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
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	275,100.00	275,100.00	50,287.96	275,100.00	0.00	0.0%
5) TOTAL, REVENUES			275,100.00	275,100.00	50,287.96	275,100.00		
<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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
3) Employee Benefits		3000-3999	401.00	401.00	0.00	401.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,000.00	21,000.00	0.00	21,000.00	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	251,403.00	251,403.00	0.00	251,403.00	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			274,304.00	274,304.00	0.00	274,304.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			796.00	796.00	50,287.96	796.00		
<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>			796.00	796.00	50,287.96	796.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	834,632.71	834,632.71		834,632.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			834,632.71	834,632.71		834,632.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			834,632.71	834,632.71		834,632.71		
2) Ending Balance, June 30 (E + F1e)			835,428.71	835,428.71		835,428.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	835,428.71	835,428.71		835,428.71		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	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	100.00	100.00	5.07	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	275,000.00	275,000.00	50,282.89	275,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			275,100.00	275,100.00	50,287.96	275,100.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			275,100.00	275,100.00	50,287.96	275,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,500.00	1,500.00	0.00	1,500.00	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	170.00	170.00	0.00	170.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	113.00	113.00	0.00	113.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	52.00	52.00	0.00	52.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	1.00	0.00	1.00	0.00	0.0%
Workers' Compensation		3601-3602	23.00	23.00	0.00	23.00	0.00	0.0%
OPEB, Allocated		3701-3702	5.00	5.00	0.00	5.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6.00	6.00	0.00	6.00	0.00	0.0%
Other Employee Benefits		3901-3902	31.00	31.00	0.00	31.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			401.00	401.00	0.00	401.00	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	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
Noncapitalized Equipment		4400	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,000.00	21,000.00	0.00	21,000.00	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	251,403.00	251,403.00	0.00	251,403.00	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			251,403.00	251,403.00	0.00	251,403.00	0.00	0.0%
<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			274,304.00	274,304.00	0.00	274,304.00		

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: 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
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	0.00	0.00	(2.42)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(2.42)	0.00		
<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>			0.00	0.00	(2.42)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	600,000.00	300,000.00	100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	300,000.00	0.00	600,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300,000.00	300,000.00	(2.42)	600,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	588,238.63	588,238.63		588,238.63	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)			588,238.63	588,238.63		588,238.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588,238.63	588,238.63		588,238.63		
2) Ending Balance, June 30 (E + F1e)			888,238.63	888,238.63		1,188,238.63		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	888,238.63	888,238.63		1,188,238.63		
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	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<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	0.00	0.00	(2.42)	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%
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			0.00	0.00	(2.42)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(2.42)	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>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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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			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>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	300,000.00	300,000.00	0.00	600,000.00	300,000.00	100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.00	600,000.00	300,000.00	100.0%
<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)			300,000.00	300,000.00	0.00	600,000.00		

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	17,531,263.00	17,531,263.00	2,404,161.17	17,334,200.00	(197,063.00)	-1.1%
5) TOTAL, REVENUES			17,531,263.00	17,531,263.00	2,404,161.17	17,334,200.00		
<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	17,105,111.00	17,105,111.00	2,150,496.48	17,308,796.00	(203,685.00)	-1.2%
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			17,105,111.00	17,105,111.00	2,150,496.48	17,308,796.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			426,152.00	426,152.00	253,664.69	25,404.00		
<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>			426,152.00	426,152.00	253,664.69	25,404.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	965,291.42	965,291.42		965,291.42	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)			965,291.42	965,291.42		965,291.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			965,291.42	965,291.42		965,291.42		
2) Ending Net Position, June 30 (E + F1e)			1,391,443.42	1,391,443.42		990,695.42		
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	1,391,443.42	1,391,443.42		990,695.42		



Description	Resource Codes	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	22,400.00	22,400.00	5.52	22,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	17,506,629.00	17,506,629.00	2,404,155.65	17,309,566.00	(197,063.00)	-1.1%
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	2,234.00	2,234.00	0.00	2,234.00	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>			17,531,263.00	17,531,263.00	2,404,161.17	17,334,200.00	(197,063.00)	-1.1%
<b>TOTAL, REVENUES</b>			17,531,263.00	17,531,263.00	2,404,161.17	17,334,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	17,104,636.00	17,104,636.00	2,150,496.48	17,308,321.00	(203,685.00)	-1.2%
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	475.00	475.00	0.00	475.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,105,111.00	17,105,111.00	2,150,496.48	17,308,796.00	(203,685.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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%
TOTAL, EXPENSES			17,105,111.00	17,105,111.00	2,150,496.48	17,308,796.00		
<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%
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
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)	11,580.55	11,580.55	11,446.46	11,604.42	23.87	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>	11,580.55	11,580.55	11,446.46	11,604.42	23.87	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	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	44.28	44.28	43.92	43.92	(0.36)	-1%
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>	44.28	44.28	43.92	43.92	(0.36)	-1%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,624.83	11,624.83	11,490.38	11,648.34	23.51	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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. 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	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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	0.00	0.00	0.00	0.00	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)	0.00	0.00	0.00	0.00	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)	0.00	0.00	0.00	0.00	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			40,442,096.12	36,372,682.90	36,116,868.66	37,008,461.48	35,766,081.55	34,838,467.94	39,668,795.55	34,615,562.96
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,968,355.00	3,968,355.00	10,827,877.00	7,143,040.00	7,143,040.00	10,827,877.00	7,143,040.00	7,143,040.00
Property Taxes	8020-8079		381,965.77	435,750.82	0.00	0.00	382,129.87	4,756,758.20	1,691,290.59	886,809.68
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		117,259.12	(1,825.82)	421,117.95	79,971.00	38,603.96	1,440,201.02	(599,805.33)	1,428,157.71
Other State Revenue	8300-8599		2,791,023.00	578,461.00	(953,500.11)	5,057,591.00	1,201,855.00	503,687.00	1,889,815.93	1,038,008.10
Other Local Revenue	8600-8799		30,717.55	23,311.61	71,935.12	36,154.13	66,519.39	139,876.72	496,325.18	1,438.42
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			7,289,320.44	5,004,052.61	10,367,429.96	12,316,756.13	8,832,148.22	17,668,399.94	10,620,666.37	10,497,453.91
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		59,022.85	571,609.48	5,461,506.54	5,635,396.03	5,635,396.03	5,635,396.03	5,635,396.03	5,635,396.03
Classified Salaries	2000-2999		744,967.17	1,341,028.68	1,719,240.00	1,772,995.85	1,772,995.85	1,772,995.85	1,772,995.85	1,772,995.85
Employee Benefits	3000-3999		188,994.89	455,177.94	1,721,636.76	2,884,288.11	2,884,288.11	2,884,288.11	2,884,288.11	2,884,288.11
Books and Supplies	4000-4999		19,056.21	400,623.16	446,822.04	460,199.40	327,717.35	341,541.25	498,380.90	352,490.47
Services	5000-5999		89,227.90	500,773.09	406,291.56	1,879,983.70	158,299.50	2,112,056.44	1,584,165.46	567,720.28
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	4,258.98	39,389.28	246,398.24	0.00	0.00	34,298.80	48,436.73
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	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			1,101,269.02	3,273,471.33	9,794,886.18	12,879,261.33	10,778,696.84	12,746,277.68	12,409,525.15	11,261,327.47
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	4,866,755.59	107,216.90	88,731.12	83,945.28	34,501.06	169,426.04	53,419.00	680,452.70	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		4,866,755.59	107,216.90	88,731.12	83,945.28	34,501.06	169,426.04	53,419.00	680,452.70	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(17,938,551.36)	10,364,681.54	2,075,126.64	(235,103.76)	714,375.79	(849,508.97)	145,213.65	3,944,826.51	(140,864.11)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(17,938,551.36)	10,364,681.54	2,075,126.64	(235,103.76)	714,375.79	(849,508.97)	145,213.65	3,944,826.51	(140,864.11)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		22,805,306.95	(10,257,464.64)	(1,986,395.52)	319,049.04	(679,874.73)	1,018,935.01	(91,794.65)	(3,264,373.81)	140,864.11
E. NET INCREASE/DECREASE (B - C + D)			(4,069,413.22)	(255,814.24)	891,592.82	(1,242,379.93)	(927,613.61)	4,830,327.61	(5,053,232.59)	(623,009.45)
F. ENDING CASH (A + E)			36,372,682.90	36,116,868.66	37,008,461.48	35,766,081.55	34,838,467.94	39,668,795.55	34,615,562.96	33,992,553.51
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		33,992,553.51	29,253,083.57	33,984,363.41	36,195,315.36				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,827,877.00	7,143,040.00	7,143,040.00	10,827,877.00	(1,028,997.00)		93,077,461.00	93,077,461.00
Property Taxes	8020-8079	63,065.00	3,289,139.83	7,928,049.43	193,132.81	0.00		20,008,092.00	20,008,092.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	(940,681.61)	366,435.20	(37,997.47)	3,198,885.85	1,871,622.42		7,381,944.00	7,381,944.00
Other State Revenue	8300-8599	(3,611,207.99)	6,242,889.40	(3,914,256.84)	10,840,916.78	(2,507,295.27)		19,157,987.00	19,157,987.00
Other Local Revenue	8600-8799	1,141,910.21	221.77	99,317.89	705,907.17	3,085,239.84		5,898,875.00	5,898,875.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	100,000.00	0.00		100,000.00	100,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		7,480,962.61	17,041,726.20	11,218,153.01	25,866,719.61	1,420,569.99	0.00	145,624,359.00	145,624,359.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,635,396.03	5,635,396.03	5,635,396.03	11,270,792.06	1,993,214.83		64,439,314.00	64,439,314.00
Classified Salaries	2000-2999	1,772,995.85	1,772,995.85	1,772,995.85	1,772,995.85	1,084,226.50		20,846,425.00	20,846,425.00
Employee Benefits	3000-3999	2,884,288.11	2,884,288.11	2,884,288.11	9,539,066.55	153,582.98		35,132,764.00	35,132,764.00
Books and Supplies	4000-4999	331,404.46	239,590.49	422,218.31	522,761.66	3,129,121.30		7,491,927.00	7,491,927.00
Services	5000-5999	58,603.54	1,531,875.80	(35,580.86)	2,925,034.36	2,247,028.23		14,025,479.00	14,025,479.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	51,767.10	259,053.48	222,214.86	8,987.64	3,385,135.89		4,299,941.00	4,299,941.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	650,000.00	0.00		650,000.00	650,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		10,734,455.09	12,323,199.76	10,901,532.30	26,689,638.12	11,992,309.73	0.00	146,885,850.00	146,885,850.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(23,569.16)	(49,618.39)	136,196.57	710,115.53	(1,698,149.87)		292,666.78	
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		(23,569.16)	(49,618.39)	136,196.57	710,115.53	(1,698,149.87)	0.00	292,666.78	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,462,408.30	(62,371.79)	(1,758,134.67)	(2,081,714.30)	13,611,124.93		27,190,059.76	
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		1,462,408.30	(62,371.79)	(1,758,134.67)	(2,081,714.30)	13,611,124.93	0.00	27,190,059.76	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,485,977.46)	12,753.40	1,894,331.24	2,791,829.83	(15,309,274.80)	0.00	(26,897,392.98)	
E. NET INCREASE/DECREASE (B - C + D)		(4,739,469.94)	4,731,279.84	2,210,951.95	1,968,911.32	(25,881,014.54)	0.00	(28,158,883.98)	(1,261,491.00)
F. ENDING CASH (A + E)		29,253,083.57	33,984,363.41	36,195,315.36	38,164,226.68				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,283,212.14	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			38,164,226.68	34,087,141.01	33,815,104.56	34,357,875.06	33,177,364.67	31,829,121.52	35,093,871.83	30,624,028.35
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,968,355.00	3,968,355.00	10,827,877.00	7,143,040.00	7,143,040.00	10,827,877.00	7,143,040.00	7,143,040.00
Property Taxes	8020-8079		381,965.77	435,750.82	0.00	0.00	382,129.87	4,756,758.20	1,691,290.59	886,809.68
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		117,259.12	(1,825.82)	421,117.95	79,971.00	38,603.96	1,440,201.02	(599,805.33)	1,428,157.71
Other State Revenue	8300-8599		2,791,023.00	578,461.00	(953,500.11)	5,057,591.00	847,696.25	503,687.00	1,171,049.18	1,038,008.10
Other Local Revenue	8600-8799		30,717.55	23,311.61	71,935.12	36,154.13	66,519.39	139,876.72	496,325.18	1,438.42
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			7,289,320.44	5,004,052.61	10,367,429.96	12,316,756.13	8,477,989.47	17,668,399.94	9,901,899.62	10,497,453.91
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		59,022.85	571,609.48	5,461,506.54	5,691,749.99	5,691,749.99	5,691,749.99	5,691,749.99	5,691,749.99
Classified Salaries	2000-2999		744,967.17	1,341,028.68	1,719,240.00	1,790,725.81	1,790,725.81	1,790,725.81	1,790,725.81	1,790,725.81
Employee Benefits	3000-3999		188,994.89	455,177.94	1,721,636.76	2,913,131.00	2,913,131.00	2,913,131.00	2,913,131.00	2,913,131.00
Books and Supplies	4000-4999		19,056.21	400,623.16	446,822.04	460,199.40	327,717.35	341,541.25	498,380.90	352,490.47
Services	5000-5999		89,227.90	500,773.09	406,291.56	1,879,983.70	158,299.50	2,112,056.44	1,584,165.46	567,720.28
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	4,258.98	39,389.28	246,398.24	0.00	0.00	34,298.80	48,436.73
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	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			1,101,269.02	3,273,471.33	9,794,886.18	12,982,188.14	10,881,623.65	12,849,204.49	12,512,451.96	11,364,254.28
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	4,568,262.35	106,513.20	88,731.12	83,945.28	34,501.06	169,426.04	53,419.00	680,452.70	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		4,568,262.35	106,513.20	88,731.12	83,945.28	34,501.06	169,426.04	53,419.00	680,452.70	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(17,909,796.00)	10,371,650.29	2,091,348.85	113,718.56	549,579.44	(885,964.99)	1,607,864.14	2,539,743.84	1,240,563.59
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(17,909,796.00)	10,371,650.29	2,091,348.85	113,718.56	549,579.44	(885,964.99)	1,607,864.14	2,539,743.84	1,240,563.59
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		22,478,058.35	(10,265,137.09)	(2,002,617.73)	(29,773.28)	(515,078.38)	1,055,391.03	(1,554,445.14)	(1,859,291.14)	(1,240,563.59)
E. NET INCREASE/DECREASE (B - C + D)			(4,077,085.67)	(272,036.45)	542,770.50	(1,180,510.39)	(1,348,243.15)	3,264,750.31	(4,469,843.48)	(2,107,363.96)
F. ENDING CASH (A + E)			34,087,141.01	33,815,104.56	34,357,875.06	33,177,364.67	31,829,121.52	35,093,871.83	30,624,028.35	28,516,664.39
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		28,516,664.39	25,034,467.29	29,110,778.99	30,084,361.84				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,827,877.00	7,143,040.00	7,143,040.00	10,827,877.00	1,483,256.00		95,589,714.00	95,589,714.00
Property Taxes	8020-8079	63,065.00	3,289,139.83	7,928,049.43	193,132.81	0.00		20,008,092.00	20,008,092.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	(940,681.61)	366,435.20	(37,997.47)	3,198,885.85	1,871,622.42		7,381,944.00	7,381,944.00
Other State Revenue	8300-8599	(3,545,189.74)	5,679,891.40	(3,797,056.59)	10,460,600.78	(2,507,295.27)		17,324,966.00	17,324,966.00
Other Local Revenue	8600-8799	913,572.21	221.77	99,317.89	705,907.17	3,085,239.84		5,670,537.00	5,670,537.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	100,000.00	0.00		100,000.00	100,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		7,318,642.86	16,478,728.20	11,335,353.26	25,486,403.61	3,932,822.99	0.00	146,075,253.00	146,075,253.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,691,749.99	5,691,749.99	5,691,749.99	10,819,960.38	1,377,574.83		63,823,674.00	63,823,674.00
Classified Salaries	2000-2999	1,790,725.81	1,790,725.81	1,790,725.81	1,631,156.17	1,325,658.50		21,087,857.00	21,087,857.00
Employee Benefits	3000-3999	2,913,131.00	2,913,131.00	2,913,131.00	9,308,323.43	3,237,038.98		38,216,220.00	38,216,220.00
Books and Supplies	4000-4999	331,404.46	239,590.49	422,218.31	522,761.66	5,087,049.30		9,449,855.00	9,149,855.00
Services	5000-5999	58,603.54	1,531,875.80	(35,580.86)	2,925,034.36	2,630,354.23		14,408,805.00	14,408,805.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	51,767.10	259,053.48	222,214.86	978,589.64	3,435,135.89		5,319,543.00	5,319,543.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	650,000.00	0.00		650,000.00	650,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		10,837,381.90	12,426,126.57	11,004,459.11	26,835,825.64	17,092,811.73	0.00	152,955,954.00	152,655,954.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(23,569.16)	(49,618.39)	136,196.57	994,051.28	(1,668,827.08)		605,221.62	
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		(23,569.16)	(49,618.39)	136,196.57	994,051.28	(1,668,827.08)	0.00	605,221.62	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(60,111.10)	(73,328.46)	(506,492.13)	(4,466,138.50)	13,416,229.53		25,938,663.06	
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		(60,111.10)	(73,328.46)	(506,492.13)	(4,466,138.50)	13,416,229.53	0.00	25,938,663.06	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		36,541.94	23,710.07	642,688.70	5,460,189.78	(15,085,056.61)	0.00	(25,333,441.44)	
E. NET INCREASE/DECREASE (B - C + D)		(3,482,197.10)	4,076,311.70	973,582.85	4,110,767.75	(28,245,045.35)	0.00	(32,214,142.44)	(6,580,701.00)
F. ENDING CASH (A + E)		25,034,467.29	29,110,778.99	30,084,361.84	34,195,129.59				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,950,084.24	

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	146,885,850.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,710,510.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	386,735.00
4. Other Transfers Out	All	9200	7200-7299	494,500.00
5. Interfund Transfers Out	All	9300	7600-7629	650,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,399,943.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,931,178.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,040,472.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				136,284,634.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		11,490.38
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,860.76
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	128,749,984.54	11,078.02
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	128,749,984.54	11,078.02
B. Required effort (Line A.2 times 90%)	115,874,986.09	9,970.22
C. Current year expenditures (Line I.E and Line II.B)	136,284,634.00	11,860.76
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

**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) 5,410,151.00
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.

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**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) 114,925,515.00

**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) 4.71%

**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)	5,225,203.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,255,862.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	54,603.00
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)	648,532.38
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)	0.00
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)	8,184,200.38
9. Carry-Forward Adjustment (Part IV, Line F)	(1,994,683.37)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,189,517.01

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	96,269,465.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,403,847.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,759,424.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	771,878.00
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)	3,859.00
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)	0.00
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)	13,120,732.62
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)	0.00
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)	3,529,540.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,438,730.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,259,447.00
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)	144,556,922.62

**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) 5.66%

**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) 4.28%



**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>8,184,200.38</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>2,035,738.48</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(1,545,917.01)</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 (10.14%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.14%) times Part III, Line B18); zero if positive	<u>(5,984,050.10)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(5,984,050.10)</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>1.52%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,992,025.05) is applied to the current year calculation and the remainder (\$-2,992,025.05) is deferred to one or more future years:	<u>3.59%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,994,683.37) is applied to the current year calculation and the remainder (\$-3,989,366.73) is deferred to one or more future years:	<u>4.28%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</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>(1,994,683.37)</u>

Approved indirect cost rate: 10.14%  
Highest rate used in any program: 10.14%

<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	2,669,595.00	270,696.00	10.14%
01	3320	179,606.00	18,212.00	10.14%
01	3327	154,622.00	8,145.00	5.27%
01	3345	617.00	62.00	10.05%
01	3385	282,052.00	20,494.00	7.27%
01	3386	31,211.00	3,164.00	10.14%
01	3550	71,231.00	3,561.00	5.00%
01	4035	407,008.00	41,270.00	10.14%
01	4203	194,540.00	3,890.00	2.00%
01	6010	41,658.00	2,082.00	5.00%
01	6264	357,475.00	36,247.00	10.14%
01	6512	730,315.00	70,707.00	9.68%
01	6520	179,166.00	18,167.00	10.14%
01	7338	303,747.00	30,799.00	10.14%
01	8150	2,930,376.00	227,690.00	7.77%
11	6391	3,080,670.00	311,515.00	10.11%
12	5025	231,358.00	23,459.00	10.14%
12	6105	1,228,446.00	124,563.00	10.14%
13	5310	6,956,033.00	284,778.00	4.09%

First Interim  
2017-18 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(11,656.00)	0.00	(744,315.00)				
Other Sources/Uses Detail					100,000.00	650,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	1,280.00	0.00	311,515.00	0.00				
Other Sources/Uses Detail					198,232.00	198,232.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	20,896.00	0.00	148,022.00	0.00				
Other Sources/Uses Detail					41,733.00	141,733.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(10,520.00)	284,778.00	0.00				
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	22,176.00	(22,176.00)	744,315.00	(744,315.00)	989,965.00	989,965.00		

First Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by LEA (LP-I)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT										1,661
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	124,566.00	174,289.00	347,670.00	189,854.00	1,034,895.00	3,315,625.00	6,360,018.00			11,546,917.00
2000-2999	Classified Salaries	241,098.00	176,192.00	0.00	18,223.00	279,834.00	2,182,668.00	2,979,063.00			5,877,078.00
3000-3999	Employee Benefits	142,026.00	146,999.00	95,467.00	67,751.00	417,840.00	2,161,068.00	2,936,798.00			5,967,949.00
4000-4999	Books and Supplies	6,767.00	31,300.00	0.00	101.00	102,446.00	42,488.00	119,410.00			302,512.00
5000-5999	Services and Other Operating Expenditures	107,098.00	202,991.00	4,421.00	6,124.00	1,112.00	2,461,355.00	172,470.00			2,955,571.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	621,555.00	731,771.00	447,558.00	282,053.00	1,836,127.00	10,163,204.00	12,567,759.00	0.00		26,650,027.00
7310	Transfers of Indirect Costs	68,182.00	0.00	0.00	0.00	62.00	0.00	70,707.00			138,951.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	68,182.00	0.00	0.00	0.00	62.00	0.00	70,707.00	0.00		138,951.00
	TOTAL COSTS	689,737.00	731,771.00	447,558.00	282,053.00	1,836,189.00	10,163,204.00	12,638,466.00	0.00		26,788,978.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	124,566.00	174,289.00	347,670.00	189,854.00	888,925.00	3,142,363.00	6,355,018.00			11,222,685.00
2000-2999	Classified Salaries	240,367.00	176,192.00	0.00	18,223.00	137,744.00	1,950,273.00	1,123,156.00			3,645,955.00
3000-3999	Employee Benefits	141,869.00	146,999.00	95,467.00	67,751.00	339,470.00	2,013,289.00	2,462,969.00			5,267,814.00
4000-4999	Books and Supplies	6,767.00	30,300.00	0.00	101.00	6,868.00	42,488.00	106,612.00			193,136.00
5000-5999	Services and Other Operating Expenditures	107,098.00	185,906.00	4,421.00	6,124.00	495.00	2,461,355.00	160,204.00			2,925,603.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	620,667.00	713,686.00	447,558.00	282,053.00	1,373,502.00	9,609,768.00	10,207,959.00	0.00		23,255,193.00
7310	Transfers of Indirect Costs	38,661.00	0.00	0.00	0.00	0.00	0.00	70,707.00			109,368.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	38,661.00	0.00	0.00	0.00	0.00	0.00	70,707.00	0.00		109,368.00
	TOTAL BEFORE OBJECT 8980	659,328.00	713,686.00	447,558.00	282,053.00	1,373,502.00	9,609,768.00	10,278,666.00	0.00		23,364,561.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										451,470.00
	TOTAL COSTS										23,816,031.00

First Interim  
Special Education Maintenance of Effort  
2017-18 Projected Expenditures vs. 2016-17 Actual Expenditures Comparison  
2017-18 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	384,559.00	0.00		384,559.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	219,577.00	0.00		219,577.00
4000-4999	Books and Supplies	0.00	0.00	0.00	1.00	1.00	5,596.00	800.00		6,398.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	850,000.00	0.00		850,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	1.00	1.00	1,459,732.00	800.00	0.00	1,460,534.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	1.00	1.00	1,459,732.00	800.00	0.00	1,460,534.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									451,470.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									13,199,083.00
	TOTAL COSTS									15,111,087.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									1,661
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	125,449.72	171,257.52	335,731.48	176,184.84	991,312.07	3,347,772.73	5,806,177.79		10,953,886.15
2000-2999	Classified Salaries	193,718.26	182,042.17	0.00	24,475.90	236,224.87	2,053,981.74	2,571,414.77		5,261,857.71
3000-3999	Employee Benefits	118,421.78	152,139.60	119,128.48	75,036.50	469,243.36	2,255,391.71	3,040,854.60		6,230,216.03
4000-4999	Books and Supplies	6,765.91	27,430.53	0.00	5,424.64	4,332.44	36,112.87	78,861.17		158,927.56
5000-5999	Services and Other Operating Expenditures	154,034.94	124,960.73	4,420.00	1,850.09	853.25	2,637,304.75	157,158.95		3,080,582.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	598,390.61	657,830.55	459,279.96	282,971.97	1,701,965.99	10,330,563.80	11,654,467.28	0.00	25,685,470.16
7310	Transfers of Indirect Costs	29,888.64	0.00	0.00	21,216.33	0.00	0.00	44,396.43		95,501.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,981,734.50								2,981,734.50
	Total Indirect Costs	29,888.64	0.00	0.00	21,216.33	0.00	0.00	44,396.43	0.00	95,501.40
	TOTAL COSTS	628,279.25	657,830.55	459,279.96	304,188.30	1,701,965.99	10,330,563.80	11,698,863.71	0.00	25,780,971.56
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	8,562.88	0.00	0.00	137,113.44	120,515.52	7,300.00		273,491.84
2000-2999	Classified Salaries	0.00	9,102.11	0.00	0.00	133,400.36	205,130.63	1,767,475.94		2,115,109.04
3000-3999	Employee Benefits	1,206.79	6,599.75	0.00	0.00	72,930.85	110,270.15	439,173.64		630,181.18
4000-4999	Books and Supplies	0.00	212.09	0.00	0.00	0.00	0.00	5,791.31		6,003.40
5000-5999	Services and Other Operating Expenditures	0.00	1,944.10	0.00	0.00	0.00	47,228.00	9,482.21		58,654.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,206.79	26,420.93	0.00	0.00	343,444.65	483,144.30	2,229,223.10	0.00	3,083,439.77
7310	Transfers of Indirect Costs	15,859.59	0.00	0.00	0.00	0.00	0.00	0.00		15,859.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	15,859.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,859.59
	TOTAL BEFORE OBJECT 8980	17,066.38	26,420.93	0.00	0.00	343,444.65	483,144.30	2,229,223.10	0.00	3,099,299.36
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									291,319.60
	TOTAL COSTS									2,807,979.76

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	125,449.72	162,694.64	335,731.48	176,184.84	854,198.63	3,227,257.21	5,798,877.79		10,680,394.31
2000-2999	Classified Salaries	193,718.26	172,940.06	0.00	24,475.90	102,824.51	1,848,851.11	803,938.83		3,146,748.67
3000-3999	Employee Benefits	117,214.99	145,539.85	119,128.48	75,036.50	396,312.51	2,145,121.56	2,601,680.96		5,600,034.85
4000-4999	Books and Supplies	6,765.91	27,218.44	0.00	5,424.64	4,332.44	36,112.87	73,069.86		152,924.16
5000-5999	Services and Other Operating Expenditures	154,034.94	123,016.63	4,420.00	1,850.09	853.25	2,590,076.75	147,676.74		3,021,928.40
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	597,183.82	631,409.62	459,279.96	282,971.97	1,358,521.34	9,847,419.50	9,425,244.18	0.00	22,602,030.39
7310	Transfers of Indirect Costs	14,029.05	0.00	0.00	21,216.33	0.00	0.00	44,396.43		79,641.81
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,981,734.50								2,981,734.50
	Total Indirect Costs	14,029.05	0.00	0.00	21,216.33	0.00	0.00	44,396.43	0.00	79,641.81
	TOTAL BEFORE OBJECT 8980	611,212.87	631,409.62	459,279.96	304,188.30	1,358,521.34	9,847,419.50	9,469,640.61	0.00	22,681,672.20
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									291,319.60
	TOTAL COSTS									22,972,991.80
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	375,263.86	27,472.50		402,736.36
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	215,116.58	2,527.50		217,644.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	629.91		629.91
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	347.00	958,146.34	0.00		958,493.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	347.00	1,548,526.78	30,629.91	0.00	1,579,503.69
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	347.00	1,548,526.78	30,629.91	0.00	1,579,503.69
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									291,319.60
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									11,518,691.09
	TOTAL COSTS									13,389,514.38

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



**SELPA:** East San Gabriel Valley (DX)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SELPA:** East San Gabriel Valley (DX)

**SECTION 2**

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

                     (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

                    

                    

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

                     (e)

                    

                    

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


**SELPA:** East San Gabriel Valley (DX)

**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2017-18	<b>FY must be entered</b> Actual Expenditures Comparison Year	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	26,788,978.00		
b. Less: Expenditures paid from federal sources	2,972,947.00		
c. Expenditures paid from state and local sources	23,816,031.00	25,954,726.30	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,954,726.30	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	23,816,031.00	25,954,726.30	(2,138,695.30)

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

	Projected Exps. FY 2017-18	<b>FY must be entered</b> Comparison Year	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	26,788,978.00		
b. Less: Expenditures paid from federal sources	2,972,947.00		
c. Expenditures paid from state and local sources	23,816,031.00	25,954,726.30	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		25,954,726.30	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	23,816,031.00	25,954,726.30	(2,138,695.30)
d. Special education unduplicated pupil count	1,661.00	1,661.00	
e. Per capita state and local expenditures (A2c/A2d)	14,338.37	15,625.96	(1,287.59)

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

**SELPA:** East San Gabriel Valley (DX)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2017-18	FY must be entered Comparison Year	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	15,111,087.00	13,389,514.38	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,389,514.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,111,087.00	13,389,514.38	1,721,572.62

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

	Projected Exps. FY 2017-18	FY must be entered Comparison Year	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	15,111,087.00	13,389,514.38	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,389,514.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,111,087.00	13,389,514.38	1,721,572.62
b. Special education unduplicated pupil count	1,661	1,661	
c. Per capita local expenditures (B2a/B2b)	9,097.58	8,061.12	1,036.46

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

Jimmy Escobar  
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Title

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E-mail Address

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	113,085,553.00	2.22%	115,597,806.00	1.81%	117,686,254.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,981,777.00	-44.39%	2,214,231.00	-0.87%	2,194,951.00
4. Other Local Revenues	8600-8799	2,084,639.00	-10.95%	1,856,301.00	0.00%	1,856,301.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(16,808,619.00)	4.76%	(17,608,619.00)	4.54%	(18,408,619.00)
6. Total (Sum lines A1 thru A5c)		102,443,350.00	-0.28%	102,159,719.00	1.24%	103,428,887.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				50,957,895.00		50,342,255.00
b. Step & Column Adjustment				767,734.00		760,038.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,383,374.00)		(300,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,957,895.00	-1.21%	50,342,255.00	0.91%	50,802,293.00
2. Classified Salaries						
a. Base Salaries				13,517,661.00		13,759,093.00
b. Step & Column Adjustment				241,432.00		244,450.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,517,661.00	1.79%	13,759,093.00	1.78%	14,003,543.00
3. Employee Benefits	3000-3999	23,127,342.00	10.13%	25,469,277.00	9.72%	27,944,774.00
4. Books and Supplies	4000-4999	4,794,535.00	54.57%	7,411,109.00	3.58%	7,676,423.00
5. Services and Other Operating Expenditures	5000-5999	10,240,958.00	3.71%	10,620,415.00	-1.61%	10,449,089.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	986,735.00	103.33%	2,006,337.00	3.63%	2,079,123.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,499,501.00)	0.00%	(1,499,501.00)	0.00%	(1,499,501.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	650,000.00	0.00%	650,000.00	0.00%	650,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		102,775,625.00	5.82%	108,758,985.00	3.08%	112,105,744.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(332,275.00)		(6,599,266.00)		(8,676,857.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,256,483.59		21,924,208.59		15,324,942.59
2. Ending Fund Balance (Sum lines C and D1)		21,924,208.59		15,324,942.59		6,648,085.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,779,668.00		1,168,619.94		557,571.86
b. Restricted	9740					
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	558,834.00		1,358,834.00		1,358,834.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,406,576.00		4,588,679.00		4,712,586.00
2. Unassigned/Unappropriated	9790	15,179,130.59		8,208,809.65		19,093.73
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		21,924,208.59		15,324,942.59		6,648,085.59

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	4,406,576.00		4,588,679.00		4,712,586.00
c. Unassigned/Unappropriated	9790	15,179,130.59		8,208,809.65		19,093.73
(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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		19,585,706.59		12,797,488.65		4,731,679.73
<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.						
2018-2019 1d: Decrease in 3 certificated FTE due to estimated decline in enrollment. In addition, a decrease of 11 certificated FTE due to expected realignment of staffing ratios. 2019-2020 1d: Decrease in 3 certificated FTE due to estimated decline in enrollment.						

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,381,944.00	0.00%	7,381,944.00	0.00%	7,381,944.00
3. Other State Revenues	8300-8599	15,176,210.00	-0.43%	15,110,735.00	-0.03%	15,105,839.00
4. Other Local Revenues	8600-8799	3,814,236.00	0.00%	3,814,236.00	0.00%	3,814,236.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,808,619.00	4.76%	17,608,619.00	4.54%	18,408,619.00
6. Total (Sum lines A1 thru A5c)		43,181,009.00	1.70%	43,915,534.00	1.81%	44,710,638.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,481,419.00		13,481,419.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,481,419.00	0.00%	13,481,419.00	0.00%	13,481,419.00
2. Classified Salaries						
a. Base Salaries				7,328,764.00		7,328,764.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,328,764.00	0.00%	7,328,764.00	0.00%	7,328,764.00
3. Employee Benefits	3000-3999	12,005,422.00	6.18%	12,746,943.00	6.12%	13,526,930.00
4. Books and Supplies	4000-4999	2,697,392.00	-24.42%	2,038,746.00	0.00%	2,038,746.00
5. Services and Other Operating Expenditures	5000-5999	3,784,521.00	0.10%	3,788,390.00	0.09%	3,791,878.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,057,521.00	0.00%	4,057,521.00	0.00%	4,057,521.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	755,186.00	0.00%	755,186.00	0.00%	755,186.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		44,110,225.00	0.20%	44,196,969.00	1.77%	44,980,444.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(929,216.00)		(281,435.00)		(269,806.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,113,797.53		4,184,581.53		3,903,146.53
2. Ending Fund Balance (Sum lines C and D1)		4,184,581.53		3,903,146.53		3,633,340.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,184,581.88		3,903,146.53		3,633,340.53
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	(0.35)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,184,581.53		3,903,146.53		3,633,340.53

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	113,085,553.00	2.22%	115,597,806.00	1.81%	117,686,254.00
2. Federal Revenues	8100-8299	7,381,944.00	0.00%	7,381,944.00	0.00%	7,381,944.00
3. Other State Revenues	8300-8599	19,157,987.00	-9.57%	17,324,966.00	-0.14%	17,300,790.00
4. Other Local Revenues	8600-8799	5,898,875.00	-3.87%	5,670,537.00	0.00%	5,670,537.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		145,624,359.00	0.31%	146,075,253.00	1.41%	148,139,525.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				64,439,314.00		63,823,674.00
b. Step & Column Adjustment				767,734.00		760,038.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,383,374.00)		(300,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	64,439,314.00	-0.96%	63,823,674.00	0.72%	64,283,712.00
2. Classified Salaries						
a. Base Salaries				20,846,425.00		21,087,857.00
b. Step & Column Adjustment				241,432.00		244,450.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,846,425.00	1.16%	21,087,857.00	1.16%	21,332,307.00
3. Employee Benefits	3000-3999	35,132,764.00	8.78%	38,216,220.00	8.52%	41,471,704.00
4. Books and Supplies	4000-4999	7,491,927.00	26.13%	9,449,855.00	2.81%	9,715,169.00
5. Services and Other Operating Expenditures	5000-5999	14,025,479.00	2.73%	14,408,805.00	-1.16%	14,240,967.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,044,256.00	20.21%	6,063,858.00	1.20%	6,136,644.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(744,315.00)	0.00%	(744,315.00)	0.00%	(744,315.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	650,000.00	0.00%	650,000.00	0.00%	650,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		146,885,850.00	4.13%	152,955,954.00	2.70%	157,086,188.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,261,491.00)		(6,880,701.00)		(8,946,663.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,370,281.12		26,108,790.12		19,228,089.12
2. Ending Fund Balance (Sum lines C and D1)		26,108,790.12		19,228,089.12		10,281,426.12
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,779,668.00		1,168,619.94		557,571.86
b. Restricted	9740	4,184,581.88		3,903,146.53		3,633,340.53
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	558,834.00		1,358,834.00		1,358,834.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,406,576.00		4,588,679.00		4,712,586.00
2. Unassigned/Unappropriated	9790	15,179,130.24		8,208,809.65		19,093.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,108,790.12		19,228,089.12		10,281,426.12

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	4,406,576.00		4,588,679.00		4,712,586.00
c. Unassigned/Unappropriated	9790	15,179,130.59		8,208,809.65		19,093.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.35)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		19,585,706.24		12,797,488.65		4,731,679.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.33%		8.37%		3.01%
<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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
East San Gabriel Valley (DX)						
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)		60,094,330.00				
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)		11,446.46		11,348.95		11,251.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		146,885,850.00		152,955,954.00		157,086,188.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		146,885,850.00		152,955,954.00		157,086,188.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,406,575.50		4,588,678.62		4,712,585.64
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)		4,406,575.50		4,588,678.62		4,712,585.64
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 budget adoption.

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

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

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

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	11,580.55	11,604.42		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>11,580.55</b>	<b>11,604.42</b>	<b>0.2%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	11,446.09	11,446.46		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>11,446.09</b>	<b>11,446.46</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	11,348.59	11,348.95		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>11,348.59</b>	<b>11,348.95</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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	11,740	11,740		
Charter School	0	0		
<b>Total Enrollment</b>	<b>11,740</b>	<b>11,740</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	11,640	11,640		
Charter School	0	0		
<b>Total Enrollment</b>	<b>11,640</b>	<b>11,640</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	11,540	11,540		
Charter School	0	0		
<b>Total Enrollment</b>	<b>11,540</b>	<b>11,540</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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	11,985	12,274	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>11,985</b>	<b>12,274</b>	<b>97.6%</b>
Second Prior Year (2015-16)			
District Regular	11,640	11,885	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>11,640</b>	<b>11,885</b>	<b>97.9%</b>
First Prior Year (2016-17)			
District Regular	11,603	11,840	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>11,603</b>	<b>11,840</b>	<b>98.0%</b>
Historical Average Ratio:			97.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>98.3%</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	11,446	11,740		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>11,446</b>	<b>11,740</b>	<b>97.5%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	11,349	11,640		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>11,349</b>	<b>11,640</b>	<b>97.5%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	11,251	11,540		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>11,251</b>	<b>11,540</b>	<b>97.5%</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 budget adoption.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	112,858,120.00	113,085,553.00	0.2%	Met
1st Subsequent Year (2018-19)	115,891,725.00	115,597,806.00	-0.3%	Met
2nd Subsequent Year (2019-20)	118,141,206.00	117,686,254.00	-0.4%	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	75,956,375.21	88,166,546.48	86.2%
Second Prior Year (2015-16)	83,929,523.51	97,301,113.76	86.3%
First Prior Year (2016-17)	83,541,715.20	96,425,428.39	86.6%
	Historical Average Ratio:		86.4%

	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):	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

**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)	87,602,898.00	102,125,625.00	85.8%	Met
1st Subsequent Year (2018-19)	89,570,625.00	108,108,985.00	82.9%	Not Met
2nd Subsequent Year (2019-20)	92,750,610.00	111,455,744.00	83.2%	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)

2018-2019/2019-2020: Decrease is due to excepted realignment of District Staffing Ratio.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	6,573,899.00	7,381,944.00	12.3%	Yes
1st Subsequent Year (2018-19)	6,573,899.00	7,381,944.00	12.3%	Yes
2nd Subsequent Year (2019-20)	6,573,899.00	7,381,944.00	12.3%	Yes

**Explanation:**  
(required if Yes)

Due to estimated Title I, Part A carryover amount

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	16,955,641.00	19,157,987.00	13.0%	Yes
1st Subsequent Year (2018-19)	16,926,848.00	17,324,966.00	2.4%	No
2nd Subsequent Year (2019-20)	16,903,385.00	17,300,790.00	2.4%	No

**Explanation:**  
(required if Yes)

Due to one-time monies for mandated claims estimated to be received in 2017-2018 only

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	4,274,396.00	5,898,875.00	38.0%	Yes
1st Subsequent Year (2018-19)	4,274,396.00	5,670,537.00	32.7%	Yes
2nd Subsequent Year (2019-20)	4,274,396.00	5,670,537.00	32.7%	Yes

**Explanation:**  
(required if Yes)

Due to estimates for OFL summer school, RDA and SELPA provider program increasing.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	7,830,269.00	7,491,927.00	-4.3%	No
1st Subsequent Year (2018-19)	9,453,537.00	9,449,855.00	0.0%	No
2nd Subsequent Year (2019-20)	9,796,301.00	9,715,169.00	-0.8%	No

**Explanation:**  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	13,794,870.00	14,025,479.00	1.7%	No
1st Subsequent Year (2018-19)	14,173,183.00	14,408,805.00	1.7%	No
2nd Subsequent Year (2019-20)	14,000,291.00	14,240,967.00	1.7%	No

**Explanation:**  
(required if Yes)



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	27,803,936.00	32,438,806.00	16.7%	Not Met
1st Subsequent Year (2018-19)	27,775,143.00	30,377,447.00	9.4%	Not Met
2nd Subsequent Year (2019-20)	27,751,680.00	30,353,271.00	9.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	21,625,139.00	21,517,406.00	-0.5%	Met
1st Subsequent Year (2018-19)	23,626,720.00	23,858,660.00	1.0%	Met
2nd Subsequent Year (2019-20)	23,796,592.00	23,956,136.00	0.7%	Met

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

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

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

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

Due to estimated Title I, Part A carryover amount

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

Due to one-time monies for mandated claims estimated to be received in 2017-2018 only

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

Due to estimates for OFL summer school, RDA and SELPA provider program increasing.

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

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

## 7. CRITERION: Facilities Maintenance

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

### **Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, 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 Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,158,065.90	3,158,066.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		3,158,066.00	

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	13.3%	8.4%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>4.4%</b>	<b>2.8%</b>	<b>1.0%</b>

**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)	(332,275.00)	102,775,625.00	0.3%	Met
1st Subsequent Year (2018-19)	(6,599,266.00)	108,758,985.00	6.1%	Not Met
2nd Subsequent Year (2019-20)	(8,676,857.00)	112,105,744.00	7.7%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

Due to CalSTRS, CalPers, Health & Welfare and Special Education continual increases each year.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2017-18)	26,108,790.12		Met
1st Subsequent Year (2018-19)	19,228,089.12		Met
2nd Subsequent Year (2019-20)	10,281,426.12		Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2017-18)	38,164,226.68		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.)	11,446	11,349	11,251
<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): East San Gabriel Valley (DX)

Yes

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

Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
60,094,330.00		

**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)	146,885,850.00	152,955,954.00	157,086,188.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	146,885,850.00	152,955,954.00	157,086,188.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,406,575.50	4,588,678.62	4,712,585.64
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>4,406,575.50</b>	<b>4,588,678.62</b>	<b>4,712,585.64</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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,406,576.00	4,588,679.00	4,712,586.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	15,179,130.59	8,208,809.65	19,093.73
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)	(0.35)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	19,585,706.24	12,797,488.65	4,731,679.73
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.33%	8.37%	3.01%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,406,575.50</b>	<b>4,588,678.62</b>	<b>4,712,585.64</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 budget adoption that may impact the budget?

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

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 budget adoption.

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(18,860,094.00)	(16,808,619.00)	-10.9%	(2,051,475.00)	Not Met
1st Subsequent Year (2018-19)	(19,660,094.00)	(17,608,619.00)	-10.4%	(2,051,475.00)	Not Met
2nd Subsequent Year (2019-20)	(20,460,094.00)	(18,408,619.00)	-10.0%	(2,051,475.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	100,000.00	100,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	100,000.00	100,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	350,000.00	650,000.00	85.7%	300,000.00	Not Met
1st Subsequent Year (2018-19)	350,000.00	650,000.00	85.7%	300,000.00	Not Met
2nd Subsequent Year (2019-20)	350,000.00	650,000.00	85.7%	300,000.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Changed contributions to align more with prior year yearend actuals.

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

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



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

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

Due to increase in estimated RDA monies based on prior year.

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

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


**S6. Long-term Commitments**

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? 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	10	General Fund	General Fund	3,183,769
Certificates of Participation	n/a			
General Obligation Bonds	30	Bond Interest and Redemption	Local Property Tax Assessment	207,231,076
Supp Early Retirement Program	7	General Fund	General Fund	352,500
State School Building Loans	n/a			
Compensated Absences	n/a	General Fund	General Fund	1,566,395

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

QZAB	6	Building Fund (21.2 Fund)	Building Fund (21.2 Fund)	2,563,827
Claims Liability	n/a	Self-Insurance Fund	Self-Insurance Fund	2,670,335
TOTAL:				217,567,902

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	144,279	386,734	386,734	386,734
Certificates of Participation				
General Obligation Bonds	21,864,020	13,501,164	14,410,530	15,289,805
Supp Early Retirement Program	82,500	82,500	82,500	63,000
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB	388,208	402,567	417,644	433,475
Claims Liability	490,186	490,186	490,186	490,186
Total Annual Payments:	22,969,193	14,863,151	15,787,594	16,663,200
<b>Has total annual payment increased over prior year (2016-17)?</b>				
	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

--

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

---

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

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

No
----

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

**Explanation:**  
(Required if Yes)

--

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

Yes

## 2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
8,819,112.00	8,819,112.00
8,819,112.00	8,819,112.00

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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
964,501.00	964,501.00
964,501.00	964,501.00
964,501.00	964,501.00

- 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)

640,239.00	188,521.00
640,239.00	188,521.00
640,239.00	188,521.00

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

350,000.00	350,000.00
350,000.00	350,000.00
350,000.00	350,000.00

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

56	54
56	54
56	54

## 4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
2,670,335.00	2,670,335.00
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)

Budget Adoption (Form 01CS, Item S7B)	First Interim
1,305,814.00	1,376,244.00
1,305,814.00	1,376,244.00
1,305,814.00	1,376,244.00

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

1,305,814.00	1,376,244.00
1,305,814.00	1,376,244.00
1,305,814.00	1,376,244.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	599.2	602.4	588.4	585.4

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Nov 06, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 06, 2017

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

Yes

If Yes, date of budget revision board adoption:

Dec 18, 2017

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:

Non-salary items are still in negotiation for 2017-2018 fiscal year.

Negotiations Not Settled

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

--

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
9,162,545	10,032,987	10,986,121
93.0%	93.0%	93.0%
	9.5%	9.5%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
758,255	767,734	760,038
1.3%	1.3%	1.3%

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

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

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

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

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

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	470.6	473.6	473.6	473.6

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

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 Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

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 Budget Adoption**

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

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


--

**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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


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

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

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

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

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	122.5	118.1	118.1	118.1

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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")

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

**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.

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### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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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?

No

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

No

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

No

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

**Comments:**  
(optional)

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

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First Interim  
2017-18 Original Budget  
Technical Review Checks

Covina-Valley Unified

Los Angeles 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

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

FUND	RESOURCE	NEG. EFB
01	6264	-1,072.99
Explanation:Due to estimating ending balances for 16-17 at to be higher for Estimated Actuasl. Resource was adjusted for First Interim.		
01	7338	-15,721.35
Explanation:Due to estimating ending balances for 16-17 at to be higher for Estimated Actuasl. Resource was adjusted for First Interim.		
Total of negative resource balances for Fund 01		-16,794.34

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

FUND	RESOURCE	OBJECT	VALUE
01	6264	9790	-1,072.99
Explanation:Due to estimating ending balances for 16-17 at to be higher for Estimated Actuasl. Resource was adjusted for First Interim.			
01	7338	9790	-15,721.35
Explanation:Due to estimating ending balances for 16-17 at to be higher for Estimated Actuasl. Resource was adjusted for First Interim.			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-

8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.



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First Interim  
2017-18 Projected Totals  
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## **SUPPLEMENTAL CHECKS**

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

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

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.