



# San Bernardino City Unified School District



**2017-18 First Interim Report**  
**December 5, 2017**

# **San Bernardino City Unified School District**

## **2017-18 First Interim Report**

**December 5, 2017**

Dale Marsden, Ed. D.  
Superintendent

Jayne Christakos  
Chief Business Officer  
Business Services

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**San Bernardino City Unified School District  
2017-18 First Interim Report**

Board of Education

Dr. Margaret Hill, President

Abigail Medina, Vice President

Dr. Barbara Flores

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Danny Tillman

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District Administration

Dale Marsden, Ed.D.  
Superintendent

Dr. Harold Vollkommer  
Deputy Superintendent

Jayne Christakos  
Chief Business Officer

Dr. Kennon Mitchell  
Assistant Superintendent, Student Services

Dr. Rachel Monarrez  
Assistant Superintendent, Education Services

Dr. Perry Wiseman  
Assistant Superintendent, Human Resources

Ginger Ontiveros  
Executive Director Community Engagement

Joseph Paulino,  
Chief School Police

Linda Bardere  
Director, Communications

**San Bernardino City Unified  
2017-18 First Interim Report**

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# San Bernardino City Unified School District

## Summary of First Interim Assumptions

### Fiscal Years 2017-18, 2018-19 and 2019-20

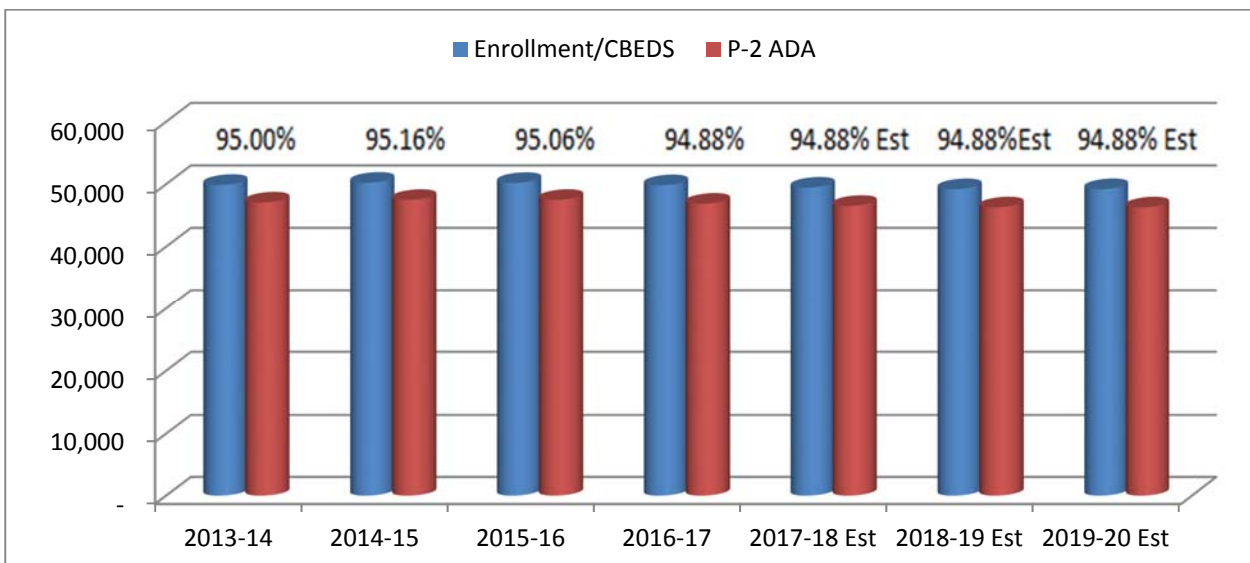
The Education Code, as updated by AB1200 and AB2756, requires school districts to report on their financial condition at the time of budget adoption and after closing the books with the unaudited actuals. Two interim reports are also required during the Fiscal Year for the periods from July 1 through October 31 (first period), and from July 1 through January 31 (second period).

The 2017-18 First Interim Report provides an update on the financial position of the district as of October 31, 2017. This First Interim Report and the multiyear assumptions below have been prepared including the most recent projections by the Department of Finance for Local Control Funding Formula (LCFF) Gap funding in Fiscal Years 2017-18 through 2019-20. All adjustments to align with the 2017-18 Adopted State Budget and any other projected adjustments to current and subsequent year revenues and expenditures have been included in this report.

The District currently serves approximately 50,000 students although it has experienced declining enrollment for a number of years. Enrollment decline leveled off in 2013-14 with a slight increase in 2014-15 and a decrease in 2016-17. A decline in enrollment of 379 is reflected for 2017-18. An additional decline of one half percent is projected for 2018-19 and remaining at that level thereafter. The waiver filed to recoup the ADA lost as a result of the December 2015 terrorist attack was recently approved by the California Department of Education and resulted in an additional 86 ADA for the 2015-16 Fiscal Year. This adjustment is included in this First Interim Report.

The District has authorized 12 Charter Schools to operate in the district in 2017-18 with another to begin operations in 2018-19. The projected 2017-18 enrollment for the 12 Charters is 3,486 with projected ADA of 3,433 resulting in an average ADA to enrollment ratio for District Charters of 93.9%. The total LCFF funding attributable to these Charters is estimated at \$35.1 million.

### ADA to Enrollment Trending



\*ADA to Enrollment ratio does not include ADA generated from NPS, Extended Year Special Ed or Community Schools.

**San Bernardino City Unified School District**  
**Summary of First Interim Assumptions**  
**Fiscal Years 2017-18, 2018-19 and 2019-20**

**Revenues**

**Local Control Funding Formula (LCFF)**

LCFF funding is the primary source of district funding and is derived from student average daily attendance. Additional funds are provided for those students that are low socio-economic, English Language Learners and Foster Youth. These students (quantified as an unduplicated pupil count) comprise approximately 90% of the student population at San Bernardino City Unified.

The growth factors and COLA applied to the calculation of the Local Control Funding Formula target funding for the current and subsequent years are as follows:

<b>Fiscal Year</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
COLA	1.56%	1.13%	1.13%
Gap Funding %	43.19%	66.12%	64.92%
Gap Funding Amount – Increase over prior year	\$7.5M	\$10.3M	\$6.4M
Unduplicated Pupil Count	89.84%	89.34%	89.40%

The district used a more conservative COLA for 2018-19 and 2019-20 based upon historical trends.

- Local Control Funding Formula (LCFF) revenue is projected by including current ADA projections for 2017-18. The District has experienced fluctuations in ADA over the last 3 years and has projected a decline in enrollment for 2017-18 and 2018-19 with a leveling off in 2019-20 as continued growth or decline is uncertain.

<b>2017-18 LCFF Funding</b>	
a. LCFF Target Funding in 2020-21	\$527,202,860
b. 2016-17 Floor Funding	\$497,691,999
c. LCFF Gap (a-b)	\$ 29,510,861
d. Gap Funding @ 43.19%	\$ 12,745,741
e. 2017-18 LCFF (b+d)	\$510,437,740
f. Base funding	\$357,496,516
g. Supplemental and Concentration (incl. TIIG)	\$152,941,224

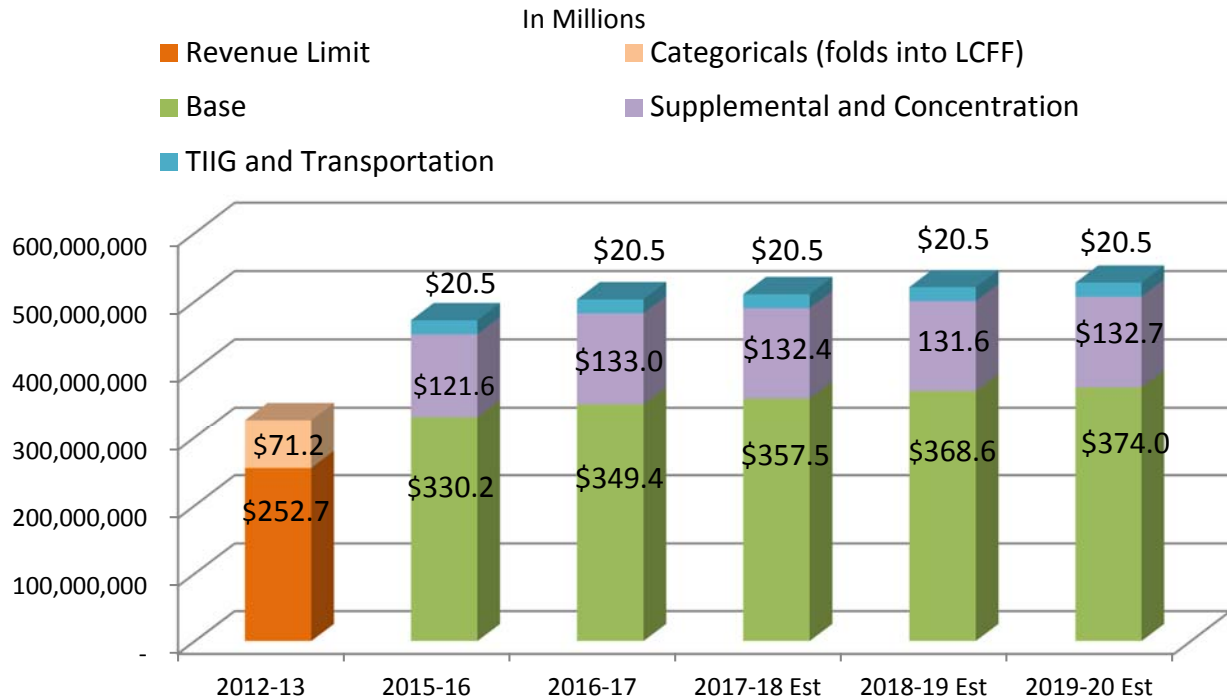
# San Bernardino City Unified School District

## Summary of First Interim Assumptions

### Fiscal Years 2017-18, 2018-19 and 2019-20

#### LCFF Base and Supplemental Funding

Under the LCFF, the District must ensure that supplemental and concentration funds are used to increase or improve services to students that are eligible for free and reduced meals, English Language Learner and Foster Youth. The chart below illustrates the 2017-18 base funding applicable to all students and the additional supplemental and concentration funding for low socio-economic, English Learner and Foster Youth that are represented at an unduplicated count of 89.84% of the district student population.



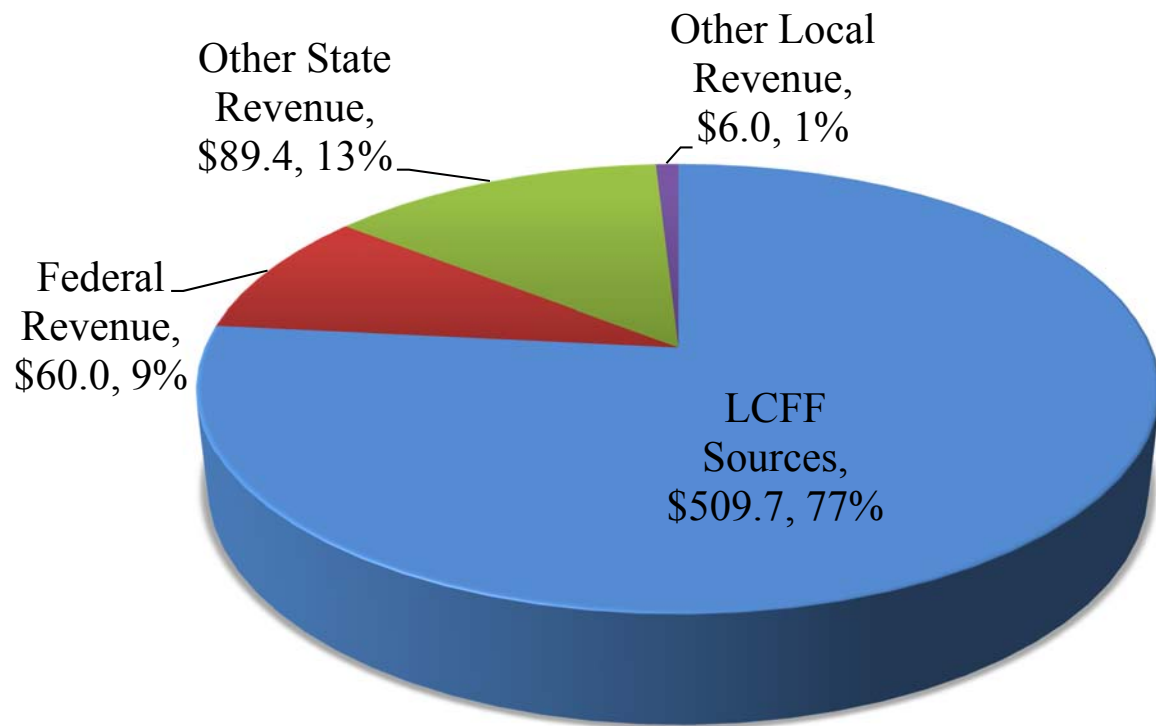
- The Supplemental/Concentration funding for prior years is based upon actual expenditures for those years. The 2017-18 and beyond funding is based upon projected expenditures.
- Reductions to LCFF for Redevelopment Agency (RDA) funds are included at \$1,249,245 for the Budget and subsequent fiscal years. By law, these dollars can be used for land acquisition, facility reconstruction, remodeling, deferred maintenance and routine maintenance.
- Special Education is funded based upon the number of children with disabilities receiving special education services for both Federal and State Special Education programs. These revenues have been adjusted for changes in COLA and Special Education ADA.
- Federal and State Categorical programs were projected at the 2016-17 level with a 1.56% COLA for Fiscal Year 2017-18, a 1.13% COLA for Fiscal Year 2018-19 and subsequent years where applicable. Federal programs were projected to stay at current funding levels and no COLA was applied to this revenue.

**San Bernardino City Unified School District  
Summary of First Interim Assumptions  
Fiscal Years 2017-18, 2018-19 and 2019-20**

<b>Funding Source</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Federal (Unrestricted and Restricted Sources)	\$59,970,342	\$44,887,797	\$44,887,797
State (Unrestricted and Restricted Sources)	\$89,388,809	\$74,428,287	\$74,768,666

- Under LCFF funding the District receives a funding adjustment to implement class size reduction for TK-3 to 24:1. The funding is phased in proportion to the LCFF gap funding percentage. Full funding is projected to be reached in Fiscal Year 2020-21.
- Unrestricted Lottery Revenue of \$7,206,732 is budgeted at \$146/ADA and Restricted Lottery of \$2,369,336 is budgeted at \$48/ADA in each of the three years.

**Total General Fund Revenues**



**Total General Fund Revenues - \$665.1 Million**

**Expenditures**

- Step and column increases for eligible staff are included in the current and subsequent fiscal years. These costs are projected at 1.7% for Certificated and 0.9% for classified positions.

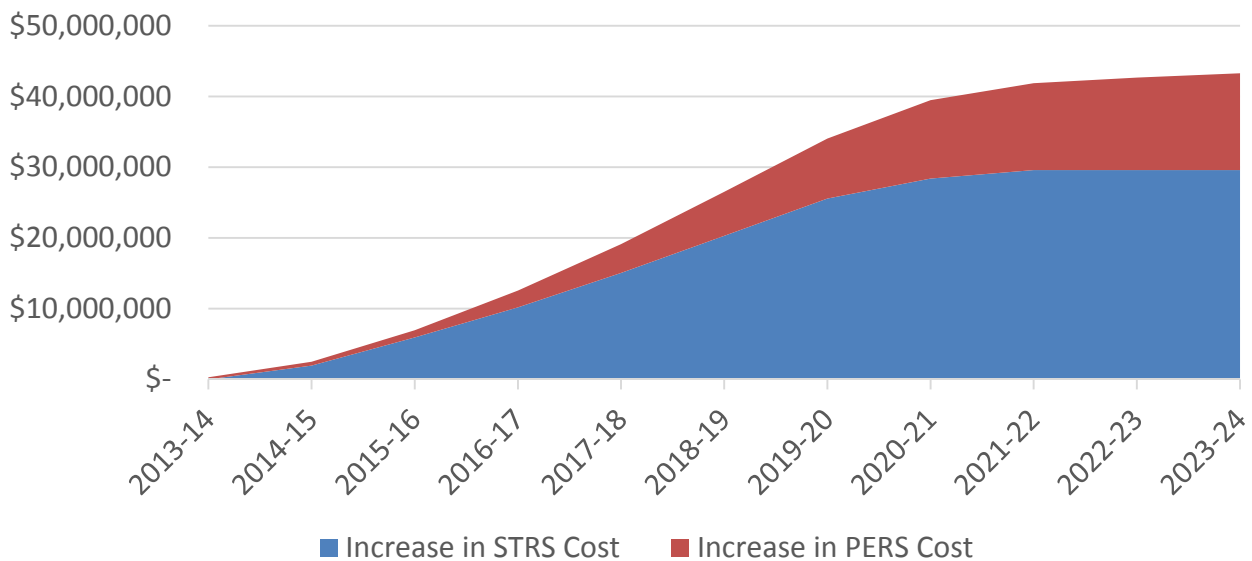
# San Bernardino City Unified School District

## Summary of First Interim Assumptions

### Fiscal Years 2017-18, 2018-19 and 2019-20

- Statutory Employee Benefits have been adjusted for changes in salaries for all bargaining units and salary schedules.
- Under the LCFF, Districts are required to make progress each year in reducing class size to 24:1 when full funding is reached. The reduction must come in proportion to the growth in the Local Control Funding Formula each year. Class sizes have been decreased to an average of 24:1 in Fiscal Year 2017-18 ahead of the required schedule (2020-21). The estimated Grade Span Adjustment funding for Fiscal Year 2017-18 is \$11,388,795 with full funding of \$11,765,285 projected in Fiscal Year 2020-21. The cost of implementing class size reduction exceeds the revenues received by the State for this purpose.
- State Teachers Retirement System and Public Employee Retirement Systems are both projecting significant increases to employer contribution rates in the current and subsequent fiscal years.

### SBCUSD Projected Increase in STRS and PERS Costs



**STRS Rate**  
**Increase in STRS**  
**Cost**  
**PERS Rate**  
**Increase in PERS**  
**Cost**  
**Annual Increase**

2016-17	2017-18	2018-19	2019-20
12.58%	14.43%	16.28%	18.13%
\$4.25 Million	\$4.87 Million	\$5.25 Million	\$ 5.26 Million
13.89%	15.53%	18.10%	20.80%
\$1.37 Million	\$1.69 Million	\$2.16 Million	\$2.27 Million
<b>\$5.62 Million</b>	<b>\$6.56 Million</b>	<b>\$7.41 Million</b>	<b>\$7.53 Million</b>

**San Bernardino City Unified School District**  
**Summary of First Interim Assumptions**  
**Fiscal Years 2017-18, 2018-19 and 2019-20**

- Health and Welfare Medical costs increased by 6.23% in Fiscal Year 2017-18. These costs are projected to increase by 9% in each of the subsequent years as follows:
  - Fiscal Year 2018-19                      \$ 5,024,164
  - Fiscal Year 2019-20                      \$ 5,304,455
- This budget includes the estimated administration costs for the Affordable Care Act (ACA) which is estimated to be 1.8% annually. For Fiscal Year 2017-18 this cost is estimated to be \$1.1 million annually.
- Estimated costs of \$100,000 to offer benefits to non-permanent employees under the Affordable Care Act (ACA) are included in Fiscal Year 2017-18 and beyond. This is to ensure compliance with the ACA requirement to offer minimum coverage.
- Other Post-Employment Benefits (OPEB) included at a rate of 1.044% have been applied to gross salary and an additional rate of 1.207% applied to fund post-retirement benefits in the amount of \$8,515,949.
- The Local Control Accountability Plan and the costs related to the plan have been included in the Fiscal Year 2017-18 budget and subsequent years.
- Utility costs are projected to include energy savings for Fiscal Year 2017-18 and subsequent years.
- The Deferred Maintenance program has been folded into the Local Control Funding Formula and the Deferred Maintenance match is no longer required under the Local Control Funding Formula. The District continues to allocate funding of \$2.0 million for this purpose which was the level of funding previously provided by the state. These funds have been included in Fund 14 Deferred Maintenance Fund.
- Routine Repair and Maintenance is required at the lesser of 2014-15 funding level or 3% of total General Fund expenditures. It is funded at \$17.3 million for 2017-18. The contribution is projected to increase to the full 3% in 2018-19 and beyond.
- Textbooks and instructional support materials have been included at \$14.0 million as part of the Local Control Accountability Plan.

**San Bernardino City Unified School District  
Summary of First Interim Assumptions  
Fiscal Years 2017-18, 2018-19 and 2019-20**

**General Fund Contributions to Special Programs**

<b>Program</b>	<b>2017-18 Projected</b>	<b>2018-19 Projected</b>	<b>2019-20 Projected</b>
Special Education	\$40,496,676	\$40,496,676	\$40,496,676
Routine Repair and Maintenance	\$17,300,000	\$20,044,944	\$20,230,681
Pre-K Academy	\$ 250,000	\$ 250,000	\$ 250,000
Child Development Fund – Fund 12	\$ 1,501,324	\$ 1,501,324	\$ 1,501,324
<b>Total</b>	<b>\$59,548,000</b>	<b>\$62,292,944</b>	<b>\$62,478,681</b>

**Unrestricted General Fund Balance**

<b>General Fund</b>	<b>2017-18 Projected</b>	<b>2018-19 Projected</b>	<b>2019-20 Projected</b>
Unrestricted General Fund Balance	\$ 45,163,799	\$ 26,726,064	\$ 14,300,867
Reserves for Stores/Revolving Cash	\$ 321,127	\$ 321,127	\$ 321,127
Assigned			
Textbooks	\$ 5,000,000	\$ -0-	\$ -0-
Targeted School Support for Progress (TSSP)	\$ 3,800,000		
Reserve for deficit spending	\$ 21,942,672	\$ 13,054,937	\$ 479,740
Reserve for Economic Uncertainties – 2%	\$ 14,100,000	\$ 13,350,000	\$ 13,500,000
Unassigned/Undesignated	\$ -0-	\$ -0-	\$ -0-

**San Bernardino City Unified School District**  
**2017-18 First Interim Report**  
**Summary of Facts and Assumptions**

<b>Assumptions</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 First Interim</b>	<b>2018-19 Projected</b>	<b>2019-20 Projected</b>
COLA	1.56%	1.56%	1.13%	1.13%
LCFF GAP	43.97%	43.19%	66.12%	64.92%
Local Revenue (Taxes)	\$ 24,332,817	\$ 24,705,146	\$ 24,705,146	\$ 24,705,146
Pass through of Local Revenue (Taxes) to Charters	\$ (1,529,342)	\$ (1,566,273)	\$ (1,614,227)	\$ (1,620,145)
EPA Entitlement Percentage	23.70%	23.50%	22.50%	22.50%
Enrollment - Current Year CBEDS	49,363	49,461	49,214	49,214
Unduplicated Count	43,849	44,215	43,994	43,994
Unduplicated Percentage (Rolling Average)	89.65%	89.84%	89.34%	89.40%
ADA/Enrollment Percentage	94.09%	94.08%	94.08%	94.08%
Projected ADA - P-2				
Grades K-3	15,626.62	15,657.85	15,579.56	15,579.56
Grades 4-6	11,720.27	11,743.05	11,684.33	11,684.33
Grades 7-8	6,697.83	6,710.71	6,677.16	6,677.16
Grades 9-12	12,400.92	12,421.31	12,359.21	12,359.21
<b>Total</b>	<b>46,445.64</b>	<b>46,532.92</b>	<b>46,300.26</b>	<b>46,300.26</b>
ADA for County Office of Education (COE) Programs	31.75	29.98	29.98	29.98
<b>Total District ADA including COE Programs</b>	<b>46,477.39</b>	<b>46,562.90</b>	<b>46,330.24</b>	<b>46,330.24</b>
<b>Funding Per ADA (at full implementation 2020-21)</b>				
Grades TK-3				
Base Grant	\$ 7,193	\$ 7,193	\$ 7,274	\$ 7,356
Grade Span Adjustment	\$ 748	\$ 748	\$ 756	\$ 765
<b>Total Base Funding</b>	<b>\$ 7,941</b>	<b>\$ 7,941</b>	<b>\$ 8,030</b>	<b>\$ 8,121</b>
Supplemental	\$ 1,588	\$ 1,588	\$ 1,606	\$ 1,624
Concentration	\$ 3,971	\$ 3,971	\$ 4,015	\$ 4,061
<b>Total Funding TK-3</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ 13,651</b>	<b>\$ 13,806</b>
Grades 4-6				
Base Grant	\$ 7,301	\$ 7,301	\$ 7,384	\$ 7,467
<b>Total Base Funding</b>	<b>\$ 7,301</b>	<b>\$ 7,301</b>	<b>\$ 7,384</b>	<b>\$ 7,467</b>
Supplemental	\$ 1,460	\$ 1,460	\$ 1,477	\$ 1,493
Concentration	\$ 3,651	\$ 3,651	\$ 3,692	\$ 3,734
<b>Total Funding 4-6</b>	<b>\$ 12,412</b>	<b>\$ 12,412</b>	<b>\$ 12,553</b>	<b>\$ 12,694</b>
Grades 7-8				
Base Grant	\$ 7,518	\$ 7,518	\$ 7,603	\$ 7,689
<b>Total Base Funding</b>	<b>\$ 7,518</b>	<b>\$ 7,518</b>	<b>\$ 7,603</b>	<b>\$ 7,689</b>
Supplemental	\$ 1,504	\$ 1,504	\$ 1,521	\$ 1,538
Concentration	\$ 3,759	\$ 3,759	\$ 3,802	\$ 3,845
<b>Total Funding 7-8</b>	<b>\$ 12,781</b>	<b>\$ 12,781</b>	<b>\$ 12,926</b>	<b>\$ 13,072</b>
Grades 9-12				
Base	\$ 8,712	\$ 8,712	\$ 8,810	\$ 8,910
Grade Span Adjustment	\$ 227	\$ 227	\$ 229	\$ 232
<b>Total Base Funding</b>	<b>\$ 8,939</b>	<b>\$ 8,939</b>	<b>\$ 9,039</b>	<b>\$ 9,142</b>
Supplemental	\$ 1,788	\$ 1,788	\$ 1,808	\$ 1,828
Concentration	\$ 4,470	\$ 4,470	\$ 4,520	\$ 4,571
<b>Total Funding 9-12</b>	<b>\$ 15,197</b>	<b>\$ 15,197</b>	<b>\$ 15,367</b>	<b>\$ 15,541</b>



**San Bernardino City Unified School District**  
**2017-18 First Interim Report**  
**Summary of Facts and Assumptions**

<b>Assumptions</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 First Interim</b>	<b>2018-19 Projected</b>	<b>2019-20 Projected</b>
LCFF Target Revenues	\$ 526,783,229	\$ 527,202,860	\$ 527,695,018	\$ 531,587,892
LCFF Funded Revenues	\$ 510,210,430	\$ 510,437,740	\$ 520,717,074	\$ 527,156,889
<b>Total LCFF Sources</b>				
<b>LCFF Base</b>	\$ 357,746,605	\$ 357,496,516	\$ 368,618,185	\$ 374,130,370
Increase Over Prior Year (Base)	\$ 7,124,367	\$ 8,065,177	\$ 11,121,669	\$ 5,512,185
<b>LCFF Supplemental &amp; Concentration</b>	\$ 131,966,307	\$ 132,443,706	\$ 131,601,371	\$ 132,629,001
Increase Over Prior Year (Supplemental)	\$ 2,162,148	\$ (563,528)	\$ (842,335)	\$ 1,027,630
LCFF Add-Ons (TIIG and Transportation)	\$ 20,497,518	\$ 20,497,518	\$ 20,497,518	\$ 20,497,518
<b>Total LCFF Sources</b>	<b>\$ 510,210,430</b>	<b>\$ 510,437,740</b>	<b>\$ 520,717,074</b>	<b>\$ 527,256,889</b>
Lottery Unrestricted per ADA	\$ 144	\$ 146	\$ 146	\$ 146
Lottery - Restricted per ADA	\$ 45	\$ 48	\$ 48	\$ 48
Expenditures Adjusted for Consumer Price Index (CPI)	\$ 651,186,528	\$ 703,224,804	\$ 665,435,643	\$ 674,063,777
Step & Column Certificated	\$ 4,551,717	\$ 4,629,096	\$ 4,707,791	\$ 4,752,389
Step & Longevity Classified	\$ 736,528	\$ 743,157	\$ 749,846	\$ 747,873
Instructional Days	180	180	180	180
Contribution to Special Education	\$ 39,992,833	\$ 40,496,676	\$ 40,496,676	\$ 40,496,676
Routine Repair and Maintenance Contribution	\$ 17,300,000	\$ 17,300,000	\$ 20,044,944	\$ 20,230,681
Contribution to Pre-K Academy	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
<b>Total Contribution to Restricted Programs</b>	<b>\$ 57,292,833</b>	<b>\$ 58,046,676</b>	<b>\$ 60,791,620</b>	<b>\$ 60,977,357</b>
Reserve for Economic Uncertainties	\$ 13,100,000	\$ 14,100,000	\$ 13,350,000	\$ 13,500,000
Reserve for Economic Uncertainties Percentage	2%	2%	2%	2%
Health & Welfare Increase	6.23%	6.23%	9.00%	9.00%
Payroll Expense Rate				
State Teachers' Retirement System (STRS)	14.43%	14.43%	16.28%	18.13%
STRS Cost Increase Over Prior Year	\$ 4,872,542	\$ 4,872,542	\$ 5,254,099	\$ 5,259,637
Public Employee Retirement System (PERS)	15.53%	15.53%	18.10%	20.80%
PERS Cost Increase Over Prior Year	\$ 1,685,384	\$ 1,685,384	\$ 2,159,656	\$ 2,275,317
Social Security (OASDI)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Workers' Compensation	1.78%	1.78%	1.78%	1.78%
Other Post Employment Benefit - Retiree	1.04%	1.04%	1.04%	1.04%
Other Post Employment Benefit	1.21%	1.21%	1.21%	1.21%
Mandate Reimbursement One Time Funding	0	\$ 6,890,584	0	0
District Sponsored Independent Charter Schools	12	12	13	13



# 2017-18 Multi Year Projections Combined General Fund



	2016-17 Unaudited Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected
1. Total Revenues	\$647.1	\$665.1	\$643.6	\$650.4
2. Expenditures, Transfers, and Interfund Transfers	\$628.2	\$703.2	\$665.5	\$674.0
3. Excess/(Deficit) Revenues Less Expenditures	\$ 18.9	(\$ 38.1)	(\$ 21.9)	(\$ 23.6)
4. Beginning Fund Balance	\$ 83.1	\$ 102.0	\$ 63.9	\$ 42.0
5. Ending Balance	\$102.0	\$ 63.9	\$ 42.0	\$ 18.4
<b>6. Components of the Ending Fund Balance:</b>				
7. Reserves for Stores,Revolving Cash and Prepaid Expense	\$ 0.7	\$ 0.3	\$ 0.3	\$ 0.3
8. Restricted Ending Balances	\$ 35.9	\$ 18.7	\$ 15.3	\$ 4.1
9. Reserve for Economic Uncertainties	\$ 12.6	\$ 14.1	\$ 13.4	\$ 13.5
10. Assigned - Targeted Support for School Progress (TSSP)	\$ 7.6	\$ 3.8	\$ -0-	\$ -0-
11. Assigned – Textbooks - 2017-18 Social Studies, 2018-19 Health, Foreign Language and Visual and Performing Arts (VAPA)	\$ 7.0	\$ 5.0	\$ -0-	\$ -0-
12. Reserve for deficit spending and TSSP (Future Years)	\$ 23.0	\$ 22.0	\$ 13.0	\$ 0.5
<b>13. Unappropriated Ending Fund Balance</b>	<b>\$ 15.2</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>

# 2017-18 Multi Year Projections

## Unrestricted General Fund



	2016-17 Unaudited Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected
1. Total Revenues	\$473.2	\$473.5	\$472.8	\$479.1
2. Expenditures, Transfers, and Interfund Transfers	\$459.2	\$494.5	\$491.3	\$491.5
3. Excess/(Deficit) Revenues Less Expenditures	\$ 14.0	(\$ 21.0)	(\$ 18.5)	(\$ 12.4)
4. Beginning Fund Balance	\$ 52.2	\$ 66.2	\$ 45.2	\$ 26.7
5. Ending Balance	\$ 66.2	\$ 45.2	\$ 26.7	\$ 14.3
<b>6. Components of the Ending Fund Balance:</b>				
7. Reserves for Stores, Revolving Cash and Prepaid Expense	\$ 0.7	\$ 0.3	\$ 0.3	\$ 0.3
8. Reserve for Economic Uncertainties	\$ 12.6	\$ 14.1	\$ 13.4	\$ 13.5
9. Assigned - Targeted Support for School Progress (TSSP)	\$ 7.6	\$ 3.8	\$ -0-	\$ -0-
10. Assigned – Textbooks - 2017-18 Social Studies, 2018-19 Health, Foreign Language and Visual and Performing Arts (VAPA)	\$ 7.0	\$ 5.0	\$ -0-	\$ -0-
11. Reserve for deficit spending and TSSP (Future Years)	\$ 23.0	\$ 22.0	\$ 13.0	\$ 0.5
<b>12. Unappropriated Ending Fund Balance</b>	<b>\$ 15.2</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>

# 2017-18 Multi Year Projections

## Restricted General Fund



	2016-17 Unaudited Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected
1. Total Revenues	\$173.9	\$191.6	\$170.8	\$171.3
2. Expenditures, Transfers, and Interfund Transfers	\$169.0	\$208.7	\$174.2	\$182.5
3. Excess/(Deficit) Revenues Less Expenditures	\$ 4.9	(\$ 17.1)	(\$ 3.4)	(\$ 11.2)
4. Beginning Fund Balance	\$ 30.9	\$ 35.8	\$ 18.7	\$ 15.3
5. Ending Balance	\$ 35.8	\$ 18.7	\$ 15.3	\$ 4.1
<b>6. Components of the Ending Fund Balance:</b>				
7. Restricted Programs	\$ 35.8	\$ 18.7	\$ 15.3	\$ 4.1

# Changes Since Budget Adoption



	2017-18	2018-19	2019-20
1. Gap Funding Percentage at Budget Adoption	43.97%	71.53%	73.51%
<b>2. Gap Funding Percentage at 1<sup>st</sup> Interim</b>	<b>43.19%</b>	<b>66.12%</b>	<b>64.92%</b>
3. Unduplicated Count Rolling Average at Adoption	89.65%	88.96%	88.83%
<b>4. Unduplicated Count Rolling Average at 1<sup>st</sup> Interim</b>	<b>89.84%</b>	<b>89.34%</b>	<b>89.40%</b>
5. Projected ADA at Budget Adoption	46,445.64	46,213.42	46,213.42
<b>6. *Projected P-2 ADA at 1<sup>st</sup> Interim</b>	<b>46,532.92</b>	<b>46,300.26</b>	<b>46,300.26</b>
<b>7. Change in Total LCFF Funding over Budget Adoption</b>	<b>\$227,310</b>	<b>\$565,628</b>	<b>\$852,341</b>
<b>8. New - One Time Mandate Funding</b>	<b>\$6,890,584</b>	<b>(\$6,890,584)</b>	<b>-0-</b>

\*2017-18 is funded at prior year ADA of 46,868 due to decline in the current year

# 2017-18 First Interim

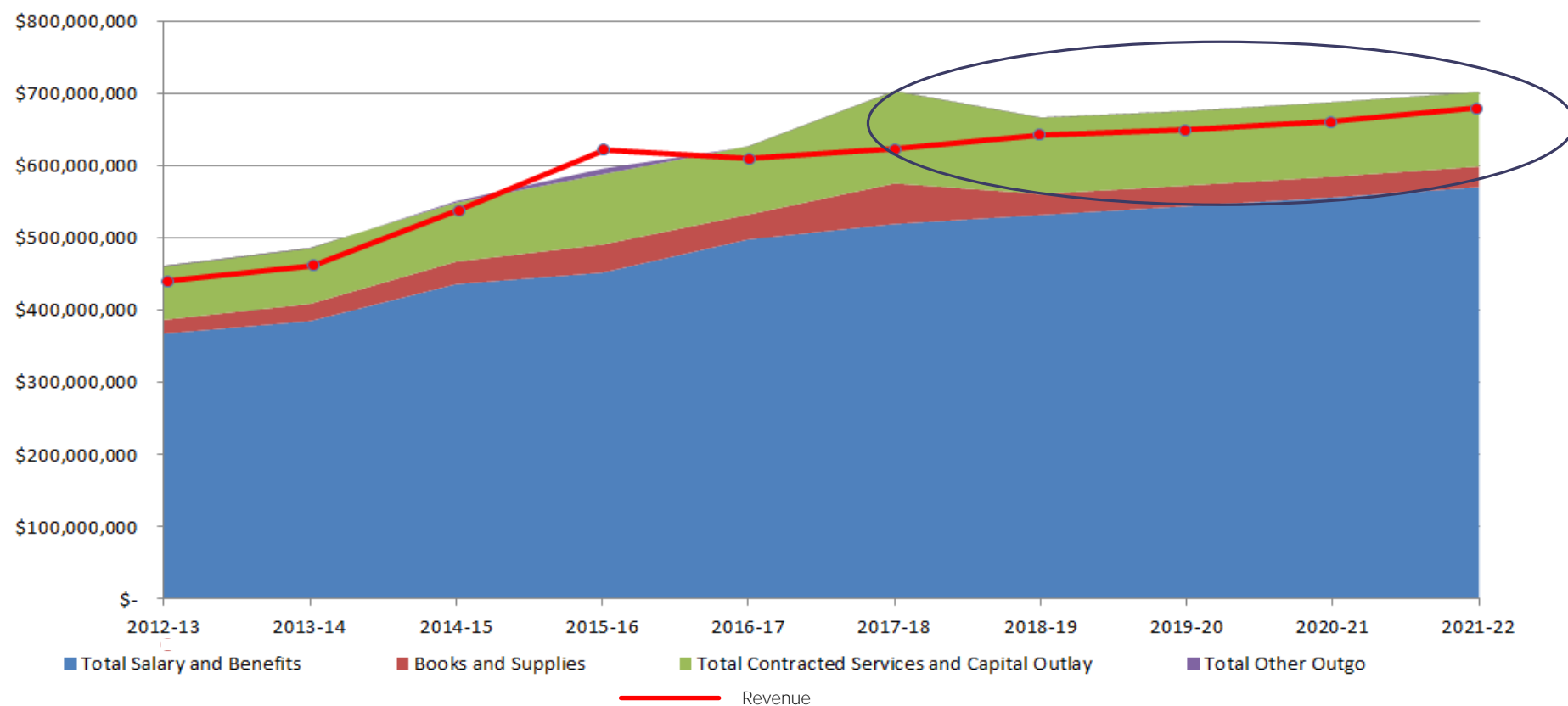
## Multi Year Projection Summary



	2017-18 Projection			2018-19 Projection			2019-20 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Beginning Fund Balance	\$ 66,229,167	\$ 35,774,577	\$102,003,744	\$ 45,163,799	\$ 18,703,375	\$ 63,867,174	\$ 26,726,064	\$ 15,313,473	\$ 42,039,537
Revenues	473,441,188	191,647,046	665,088,234	472,845,831	170,762,176	643,608,007	479,099,909	171,288,291	650,388,200
Expenditures	494,506,556	208,718,248	703,224,804	491,283,566	174,152,078	665,435,644	491,525,106	182,538,670	674,063,776
Increase/(Decrease) in Fund Balance	(21,065,368)	(17,071,202)	(38,136,570)	(18,437,735)	(3,389,902)	(21,827,637)	(12,425,197)	(11,250,379)	(23,675,576)
Ending Fund Balance	\$ 45,163,799	\$ 18,703,375	\$ 63,867,174	\$ 26,726,064	\$ 15,313,473	\$ 42,039,537	\$ 14,300,867	\$ 4,063,094	\$ 18,363,961
Restricted Ending Balances		18,703,375	18,703,375		15,313,473	15,313,473		4,063,094	4,063,094
Reserve for Stores, Revolving Cash & Prepaid	321,127		321,127	321,127		321,127	321,127		321,127
Assigned - Textbooks & TSSP	8,800,000		8,800,000	-		-	-		-
Reserve for Deficit Spending	21,942,672		21,942,672	13,054,937		13,054,937	479,740		479,740
Required Reserves - 2%	14,100,000		14,100,000	13,350,000		13,350,000	13,500,000		13,500,000
Unassigned/Unappropriated	-	-	-	-	-	-	-	-	-



## 10 Year Comparison of Actual and Projected Revenues and Expenditures through 2021-22

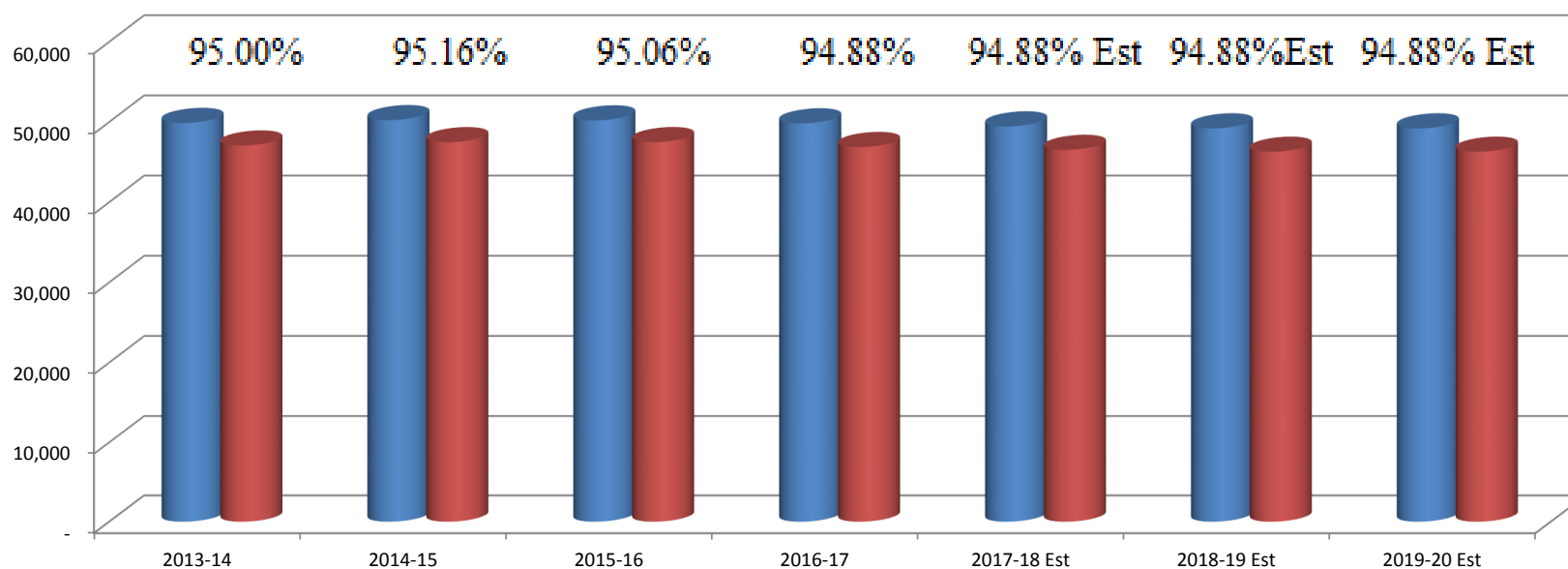




# ADA to Enrollment Trending



■ Enrollment/CBEDS

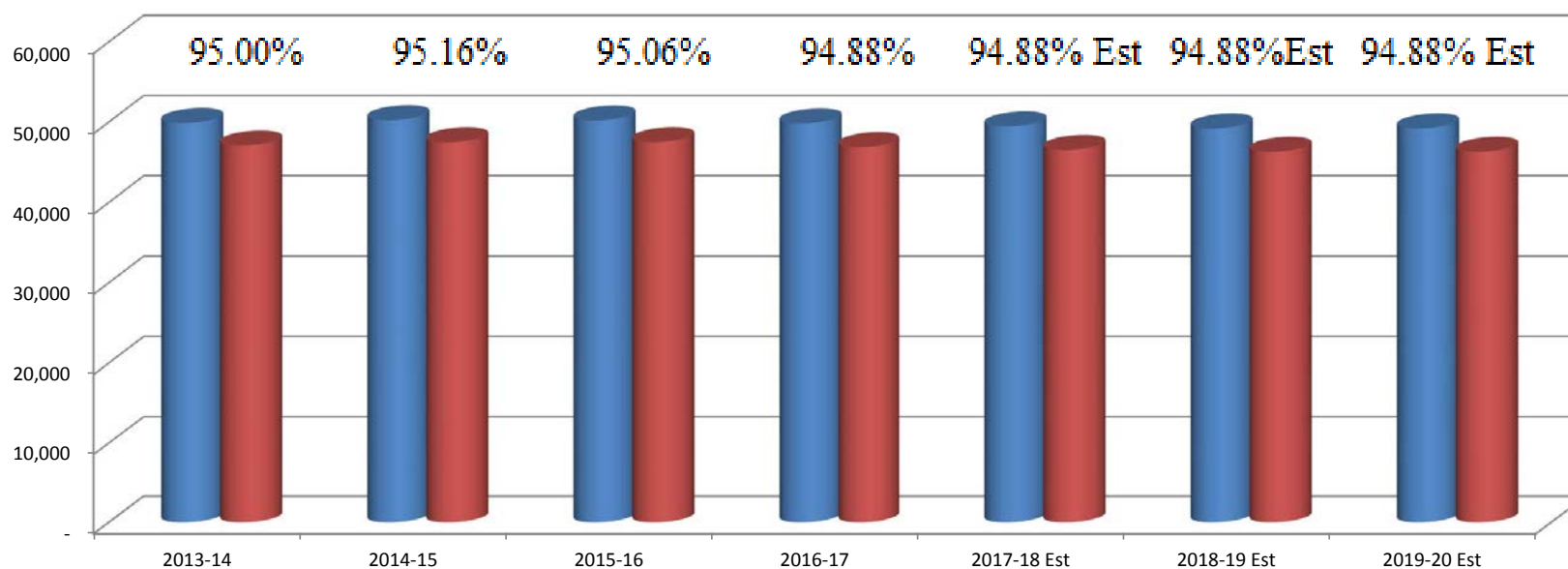


	2013-14	2014-15	2015-16	2016-17	2017-18 Est	2018-19 Est	2019-20 Est
Enrollment/CBEDS	49,889	50,242	50,211	49,840	49,461	49,214	49,214
P-2 ADA	47,076	47,491	47,499	46,890	46,533	46,300	46,300

# ADA to Enrollment Trending

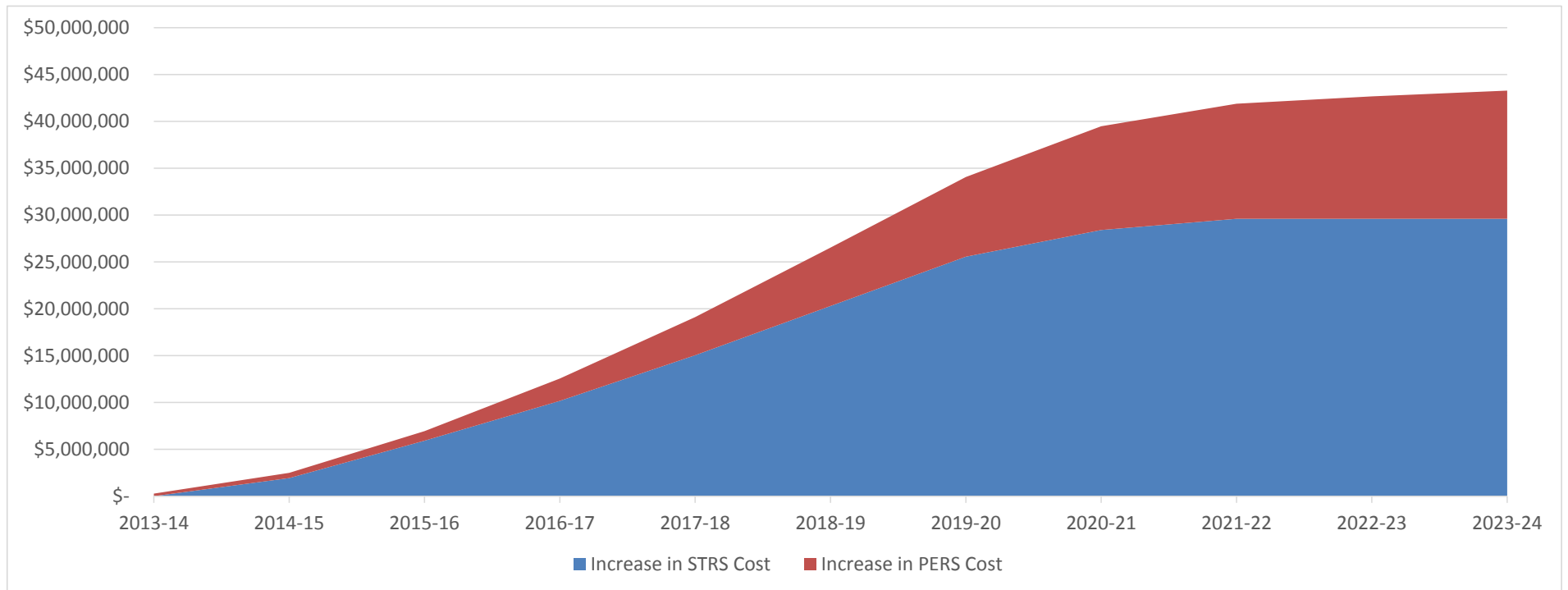


■ Enrollment/CBEDS



	2013-14	2014-15	2015-16	2016-17	2017-18 Est	2018-19 Est	2019-20 Est
Enrollment/CBEDS	49,889	50,242	50,211	49,840	49,461	49,214	49,214
P-2 ADA	47,076	47,491	47,499	46,890	46,533	46,300	46,300

# SBCUSD Actual and Projected STRS and PERS Increases



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Cumulative Increase
<b>STRS Rate</b>	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%	19.50%	19.50%	19.50%	
<b>Increase in STRS Cost</b>	\$ -	\$1,932,000	\$3,991,100	\$4,247,857	\$4,872,542	\$5,254,099	\$5,259,637	\$2,848,566	\$1,194,636	\$0	\$0	\$29,600,437
<b>PERS Rate</b>	11.44%	11.77%	11.87%	13.89%	15.53%	18.10%	20.80%	23.80%	25.20%	26.10%	26.80%	
<b>Increase in PERS Cost</b>	\$275,528	\$283,500	\$460,100	\$1,365,237	\$1,685,384	\$2,159,656	\$2,275,317	\$2,567,316	\$1,208,864	\$784,121	\$615,361	\$13,680,383
<b>Annual Increase</b>	<b>\$275,528</b>	<b>\$2,215,500</b>	<b>\$4,451,200</b>	<b>\$5,613,094</b>	<b>\$6,557,926</b>	<b>\$7,413,755</b>	<b>\$7,534,954</b>	<b>\$5,415,882</b>	<b>\$2,403,500</b>	<b>\$784,121</b>	<b>\$615,361</b>	<b>\$43,280,820</b>

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
Form	Description				
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund	G	G	G	G
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	510,210,430.00	508,345,972.00	131,294,021.55	509,703,022.00	1,357,050.00	0.3%
2) Federal Revenue		8100-8299	391,409.33	1,070,019.33	737,516.79	1,070,019.33	0.00	0.0%
3) Other State Revenue		8300-8599	8,895,575.00	15,786,159.00	379,929.08	16,032,248.08	246,089.08	1.6%
4) Other Local Revenue		8600-8799	4,706,686.39	4,765,365.00	562,202.58	4,715,865.00	(49,500.00)	-1.0%
5) TOTAL, REVENUES			524,204,100.72	529,967,515.33	132,973,670.00	531,521,154.41		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	219,864,590.83	222,242,158.42	52,756,336.56	221,096,267.92	1,145,890.50	0.5%
2) Classified Salaries		2000-2999	60,076,391.23	61,445,086.63	19,030,240.84	60,885,515.86	559,570.77	0.9%
3) Employee Benefits		3000-3999	106,845,478.59	107,274,809.44	28,080,813.89	105,305,914.27	1,968,895.17	1.8%
4) Books and Supplies		4000-4999	27,799,598.57	36,959,532.63	3,308,665.11	34,533,347.36	2,426,185.27	6.6%
5) Services and Other Operating Expenditures		5000-5999	71,752,242.61	79,316,240.18	19,704,733.34	75,559,288.63	3,756,951.55	4.7%
6) Capital Outlay		6000-6999	2,265,535.34	2,022,537.34	39,480.20	2,009,484.52	13,052.82	0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	120,766.32	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,470,940.32)	(6,792,426.29)	(1,095,229.00)	(6,409,586.62)	(382,839.67)	5.6%
9) TOTAL, EXPENDITURES			483,157,896.85	502,492,938.35	121,945,807.26	493,005,231.94		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			41,046,203.87	27,474,576.98	11,027,862.74	38,515,922.47		
<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	3,508,495.44	1,501,324.44	0.00	1,501,324.44	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	(57,292,833.00)	(58,079,966.00)	(5.00)	(58,079,966.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,801,328.44)	(59,581,290.44)	(5.00)	(59,581,290.44)		

Description	Resource Codes	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</b>								
<b>BALANCE (C + D4)</b>			(19,755,124.57)	(32,106,713.46)	11,027,857.74	(21,065,367.97)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	63,264,300.88	66,123,391.98		66,123,391.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,264,300.88	66,123,391.98		66,123,391.98		
d) Other Restatements		9795	0.00	105,774.60		105,774.60	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,264,300.88	66,229,166.58		66,229,166.58		
2) Ending Balance, June 30 (E + F1e)			43,509,176.31	34,122,453.12		45,163,798.61		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	210,000.00	210,000.00		210,000.00		
Stores		9712	500,000.00	500,000.00		111,127.00		
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	8,800,000.00	8,800,000.00		30,742,671.61		
Reserve for textbook purchases	0000	9780				5,000,000.00		
Reserve to TSSP	0000	9780				3,800,000.00		
Reserve for Deficit Spending	0000	9780				21,942,671.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,100,000.00	13,100,000.00		14,100,000.00		
Unassigned/Unappropriated Amount		9790	20,899,176.31	11,512,453.12		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	427,958,379.00	428,004,266.00	117,636,389.00	427,110,404.00	(893,862.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	59,448,577.00	59,494,119.00	15,162,454.00	58,939,218.00	(554,901.00)	-0.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	1,272,453.00	1,272,453.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	305,733.00	305,733.00	0.00	317,059.00	11,326.00	3.7%
Timber Yield Tax		8022	0.00	0.00	0.00	19.00	19.00	New
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	59.40	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	28,052,553.00	28,052,553.00	320,048.04	28,009,522.00	(43,031.00)	-0.2%
Unsecured Roll Taxes		8042	1,015,567.00	1,015,567.00	0.00	1,377,796.00	362,229.00	35.7%
Prior Years' Taxes		8043	36,197.00	36,197.00	216,249.97	380,193.00	343,996.00	950.3%
Supplemental Taxes		8044	520,837.00	520,837.00	359,875.65	973,360.00	452,523.00	86.9%
Education Revenue Augmentation Fund (ERAF)		8045	(6,352,803.00)	(6,352,803.00)	0.00	(6,352,803.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	754,733.00	754,733.00	0.00	1,249,245.00	494,512.00	65.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	12,361.85	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			511,739,773.00	511,831,202.00	133,707,437.91	513,276,466.00	1,445,264.00	0.3%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	(2,007,171.00)	(2,007,171.00)	(2,007,171.00)	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	(1,529,343.00)	(1,478,059.00)	(406,245.36)	(1,566,273.00)	(88,214.00)	6.0%
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			510,210,430.00	508,345,972.00	131,294,021.55	509,703,022.00	1,357,050.00	0.3%
<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						
	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Other NCLB / Every Student Succeeds Act	3500-3599	8290						
Career and Technical Education	All Other	8290	391,409.33	1,070,019.33	737,516.79	1,070,019.33	0.00	0.0%
All Other Federal Revenue			391,409.33	1,070,019.33	737,516.79	1,070,019.33	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>								
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/IP 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	24,807.00	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	1,737,565.00	8,628,149.00	0.00	8,628,149.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,108,010.00	7,108,010.00	157,755.36	7,206,732.36	98,722.36	1.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	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	50,000.00	50,000.00	197,366.72	197,366.72	147,366.72	294.7%
<b>TOTAL, OTHER STATE REVENUE</b>			8,895,575.00	15,786,159.00	379,929.08	16,032,248.08	246,089.08	1.6%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	60,000.00	60,000.00	13,956.20	60,000.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	284,916.02	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	45,000.00	45,000.00	0.00	0.00	(45,000.00)	-100.0%
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	103,026.39	103,026.39	2,286.52	103,026.39	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,698,660.00	3,757,338.61	261,043.84	3,752,838.61	(4,500.00)	-0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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>4,706,686.39</b>	<b>4,765,365.00</b>	<b>562,202.58</b>	<b>4,715,865.00</b>	<b>(49,500.00)</b>	<b>-1.0%</b>
<b>TOTAL, REVENUES</b>			<b>524,204,100.72</b>	<b>529,967,515.33</b>	<b>132,973,670.00</b>	<b>531,521,154.41</b>	<b>1,553,639.08</b>	<b>0.3%</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	170,405,994.40	171,820,804.93	41,497,120.75	171,001,779.78	819,025.15	0.5%
Certificated Pupil Support Salaries		1200	16,016,241.00	16,132,133.68	3,960,260.06	16,145,120.28	(12,986.60)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	19,654,133.13	20,345,349.38	4,394,036.18	20,058,237.68	287,111.70	1.4%
Other Certificated Salaries		1900	13,788,222.30	13,943,870.43	2,904,919.57	13,891,130.18	52,740.25	0.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>219,864,590.83</b>	<b>222,242,158.42</b>	<b>52,756,336.56</b>	<b>221,096,267.92</b>	<b>1,145,890.50</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,052,570.51	2,056,488.93	523,353.40	2,098,621.69	(42,132.76)	-2.0%
Classified Support Salaries		2200	21,159,584.33	21,245,565.13	6,698,663.64	20,330,257.37	915,307.76	4.3%
Classified Supervisors' and Administrators' Salaries		2300	5,342,668.04	5,334,382.72	2,034,913.90	5,330,539.02	3,843.70	0.1%
Clerical, Technical and Office Salaries		2400	26,779,224.96	27,174,715.32	8,665,915.84	27,416,864.17	(242,148.85)	-0.9%
Other Classified Salaries		2900	4,742,343.39	5,633,934.53	1,107,394.06	5,709,233.61	(75,299.08)	-1.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>60,076,391.23</b>	<b>61,445,086.63</b>	<b>19,030,240.84</b>	<b>60,885,515.86</b>	<b>559,570.77</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	30,796,891.22	31,115,979.94	7,485,922.39	31,145,218.37	(29,238.43)	-0.1%
PERS		3201-3202	10,054,397.49	10,077,197.32	3,094,532.20	10,080,105.97	(2,908.65)	0.0%
OASDI/Medicare/Alternative		3301-3302	7,939,353.89	8,026,228.52	2,225,729.75	8,041,893.83	(15,665.31)	-0.2%
Health and Welfare Benefits		3401-3402	46,021,590.70	46,429,602.64	12,337,308.50	44,401,048.49	2,028,554.15	4.4%
Unemployment Insurance		3501-3502	451,606.51	156,867.58	36,273.15	157,090.62	(223.04)	-0.1%
Workers' Compensation		3601-3602	5,097,890.66	5,162,380.06	1,301,944.86	5,169,720.33	(7,340.27)	-0.1%
OPEB, Allocated		3701-3702	2,867,241.52	2,808,278.36	712,146.25	2,808,261.90	16.46	0.0%
OPEB, Active Employees		3751-3752	3,585,810.60	3,467,579.02	875,219.04	3,471,878.76	(4,299.74)	-0.1%
Other Employee Benefits		3901-3902	30,696.00	30,696.00	11,737.75	30,696.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>106,845,478.59</b>	<b>107,274,809.44</b>	<b>28,080,813.89</b>	<b>105,305,914.27</b>	<b>1,968,895.17</b>	<b>1.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	11,176,678.88	15,428,350.46	653,053.89	15,146,578.20	281,772.26	1.8%
Books and Other Reference Materials		4200	527,917.80	1,517,398.01	83,922.24	1,528,940.90	(11,542.89)	-0.8%
Materials and Supplies		4300	13,647,696.88	16,837,742.00	2,024,276.35	14,569,117.28	2,268,624.72	13.5%
Noncapitalized Equipment		4400	2,447,305.01	3,176,042.16	547,412.63	3,288,710.98	(112,668.82)	-3.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>27,799,598.57</b>	<b>36,959,532.63</b>	<b>3,308,665.11</b>	<b>34,533,347.36</b>	<b>2,426,185.27</b>	<b>6.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	25,158,814.61	25,533,192.42	5,235,290.43	25,599,617.96	(66,425.54)	-0.3%
Travel and Conferences		5200	2,208,506.77	2,152,998.19	496,438.30	2,202,378.90	(49,380.71)	-2.3%
Dues and Memberships		5300	146,798.72	169,306.77	118,829.33	169,391.77	(85.00)	-0.1%
Insurance		5400-5450	2,617,100.00	2,905,618.00	2,899,667.80	2,905,618.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,248,157.00	13,250,869.00	4,273,880.24	9,250,869.00	4,000,000.00	30.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,379,790.30	2,949,190.44	578,024.32	3,067,723.24	(118,532.80)	-4.0%
Transfers of Direct Costs		5710	(167,657.00)	(218,221.84)	(73,656.01)	(246,950.57)	28,728.73	-13.2%
Transfers of Direct Costs - Interfund		5750	303,974.81	316,821.61	51,110.85	304,434.77	12,386.84	3.9%
Professional/Consulting Services and Operating Expenditures		5800	22,730,659.36	27,947,822.69	4,627,317.27	27,958,800.55	(10,977.86)	0.0%
Communications		5900	3,126,098.04	4,308,642.90	1,497,830.81	4,347,405.01	(38,762.11)	-0.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>71,752,242.61</b>	<b>79,316,240.18</b>	<b>19,704,733.34</b>	<b>75,559,288.63</b>	<b>3,756,951.55</b>	<b>4.7%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	7,306.00	7,306.00	0.00	7,306.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	616,527.79	638,377.49	(53,506.06)	637,715.30	662.19	0.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,487,801.55	1,343,967.25	85,031.65	1,331,576.62	12,390.63	0.9%
Equipment Replacement		6500	153,900.00	32,886.60	7,954.61	32,886.60	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,265,535.34	2,022,537.34	39,480.20	2,009,484.52	13,052.82	0.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	(14,760.00)	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	135,526.32	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			25,000.00	25,000.00	120,766.32	25,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,604,424.32)	(4,922,895.29)	(895,229.00)	(4,493,125.02)	(429,770.27)	8.7%
Transfers of Indirect Costs - Interfund		7350	(1,866,516.00)	(1,869,531.00)	(200,000.00)	(1,916,461.60)	46,930.60	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,470,940.32)	(6,792,426.29)	(1,095,229.00)	(6,409,586.62)	(382,839.67)	5.6%
TOTAL, EXPENDITURES			483,157,896.85	502,492,938.35	121,945,807.26	493,005,231.94	9,487,706.41	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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	3,508,495.44	1,501,324.44	0.00	1,501,324.44	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,508,495.44	1,501,324.44	0.00	1,501,324.44	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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	(57,292,833.00)	(58,079,966.00)	(5.00)	(58,079,966.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(57,292,833.00)	(58,079,966.00)	(5.00)	(58,079,966.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(60,801,328.44)	(59,581,290.44)	(5.00)	(59,581,290.44)	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)
<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	44,112,211.10	58,962,144.94	8,757,252.25	58,900,321.94	(61,823.00)	-0.1%
3) Other State Revenue		8300-8599	59,197,336.73	67,523,971.70	17,090,357.20	73,356,561.24	5,832,589.54	8.6%
4) Other Local Revenue		8600-8799	1,364,625.00	1,222,549.09	525,048.10	1,310,196.67	87,647.58	7.2%
5) TOTAL, REVENUES			104,674,172.83	127,708,665.73	26,372,657.55	133,567,079.85		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	55,736,330.06	58,945,379.02	15,412,794.29	58,742,426.29	202,952.73	0.3%
2) Classified Salaries		2000-2999	22,489,259.57	22,938,744.72	6,261,232.63	22,571,260.57	367,484.15	1.6%
3) Employee Benefits		3000-3999	45,818,752.03	46,311,697.57	7,799,240.06	50,422,036.79	(4,110,339.22)	-8.9%
4) Books and Supplies		4000-4999	10,207,156.16	32,000,354.99	2,536,031.44	21,613,270.37	10,387,084.62	32.5%
5) Services and Other Operating Expenditures		5000-5999	24,600,601.69	33,620,749.45	4,440,948.96	33,077,462.97	543,286.48	1.6%
6) Capital Outlay		6000-6999	1,796,100.00	22,555,875.89	1,244,247.37	17,531,154.04	5,024,721.85	22.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	267,512.00	267,512.00	92,147.10	267,512.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,604,424.32	4,922,895.29	895,229.00	4,493,125.02	429,770.27	8.7%
9) TOTAL, EXPENDITURES			164,520,135.83	221,563,208.93	38,681,870.85	208,718,248.05		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(59,845,963.00)	(93,854,543.20)	(12,309,213.30)	(75,151,168.20)		
<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	57,292,833.00	58,079,966.00	5.00	58,079,966.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			57,292,833.00	58,079,966.00	5.00	58,079,966.00		

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</b>								
<b>BALANCE (C + D4)</b>			(2,553,130.00)	(35,774,577.20)	(12,309,208.30)	(17,071,202.20)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,473,111.82	35,880,351.80		35,880,351.80	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)			29,473,111.82	35,880,351.80		35,880,351.80		
d) Other Restatements		9795	0.00	(105,774.60)		(105,774.60)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,473,111.82	35,774,577.20		35,774,577.20		
2) Ending Balance, June 30 (E + F1e)			26,919,981.82	0.00		18,703,375.00		
<b>Components of Ending Fund Balance</b>								
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	26,919,981.82	0.00		18,703,375.00		
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 (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%
TOTAL, LCFF SOURCES			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	9,446,794.00	9,446,794.00	2,933,939.00	9,446,794.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,338,263.00	1,370,832.00	6,368.00	1,370,832.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	24,140,114.24	37,941,763.82	3,991,569.82	37,941,763.82	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	3,325,458.00	3,485,027.08	682,220.08	3,485,027.08	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	0.00	100,219.53	12,262.53	100,219.53	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,240,203.40	1,409,444.19	253,386.19	1,409,444.19	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%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	2,084,400.00	2,221,900.00	555,475.00	2,221,900.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	679,230.00	679,230.00	(5.00)	594,389.00	(84,841.00)	-12.5%
Career and Technical Education	All Other	8290	1,857,748.46	2,306,934.32	322,036.63	2,329,952.32	23,018.00	1.0%
All Other Federal Revenue			44,112,211.10	58,962,144.94	8,757,252.25	58,900,321.94	(61,823.00)	-0.1%
<b>TOTAL, FEDERAL REVENUE</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	25,359,286.00	25,359,286.00	7,094,418.00	25,359,286.00	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	487,649.00	487,649.00	138,672.00	487,649.00	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	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,221,253.00	2,221,253.00	239,382.85	2,369,336.54	148,083.54	6.7%
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	8,841,702.73	9,626,524.35	872,920.28	9,626,524.35	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,677,709.00	9,243,907.25	6,566,198.25	9,243,907.25	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	19,609,737.00	20,585,352.10	2,178,765.82	26,269,858.10	5,684,506.00	27.6%
<b>TOTAL, OTHER STATE REVENUE</b>			59,197,336.73	67,523,971.70	17,090,357.20	73,356,561.24	5,832,589.54	8.6%



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>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	18,800.00	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%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	60,000.00	421,767.09	407,743.97	509,414.67	87,647.58	20.8%
Tuition		8710	1,304,625.00	800,782.00	98,504.13	800,782.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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>1,364,625.00</b>	<b>1,222,549.09</b>	<b>525,048.10</b>	<b>1,310,196.67</b>	<b>87,647.58</b>	<b>7.2%</b>
<b>TOTAL, REVENUES</b>			<b>104,674,172.83</b>	<b>127,708,665.73</b>	<b>26,372,657.55</b>	<b>133,567,079.85</b>	<b>5,858,414.12</b>	<b>4.6%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	34,326,733.97	36,790,625.06	9,516,244.35	36,487,093.72	303,531.34	0.8%
Certificated Pupil Support Salaries		1200	10,910,370.00	11,197,144.69	3,094,689.91	11,204,682.11	(7,537.42)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,464,600.20	3,878,792.09	881,669.76	3,865,603.05	13,189.04	0.3%
Other Certificated Salaries		1900	7,034,625.89	7,078,817.18	1,920,190.27	7,185,047.41	(106,230.23)	-1.5%
TOTAL, CERTIFICATED SALARIES			55,736,330.06	58,945,379.02	15,412,794.29	58,742,426.29	202,952.73	0.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	11,096,193.53	11,125,400.69	2,836,566.92	11,137,555.15	(12,154.46)	-0.1%
Classified Support Salaries		2200	6,461,317.67	6,560,113.95	1,944,348.60	5,939,639.67	620,474.28	9.5%
Classified Supervisors' and Administrators' Salaries		2300	973,721.00	973,721.00	318,209.04	973,721.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,369,278.90	2,456,277.12	737,554.63	2,646,262.99	(189,985.87)	-7.7%
Other Classified Salaries		2900	1,588,748.47	1,823,231.96	424,553.44	1,874,081.76	(50,849.80)	-2.8%
TOTAL, CLASSIFIED SALARIES			22,489,259.57	22,938,744.72	6,261,232.63	22,571,260.57	367,484.15	1.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	23,550,586.45	23,830,711.39	2,059,749.96	28,624,711.13	(4,793,999.74)	-20.1%
PERS		3201-3202	3,914,047.77	3,931,667.68	1,041,223.14	3,943,861.21	(12,193.53)	-0.3%
OASDI/Medicare/Alternative		3301-3302	2,673,633.89	2,731,355.66	723,611.35	2,752,116.79	(20,761.13)	-0.8%
Health and Welfare Benefits		3401-3402	12,543,645.68	12,616,185.01	3,152,602.53	11,868,141.83	748,043.18	5.9%
Unemployment Insurance		3501-3502	39,129.59	40,343.30	10,687.11	40,865.96	(522.66)	-1.3%
Workers' Compensation		3601-3602	1,392,519.85	1,437,113.53	385,227.00	1,455,243.90	(18,130.37)	-1.3%
OPEB, Allocated		3701-3702	762,655.85	766,119.21	185,755.12	766,516.43	(397.22)	-0.1%
OPEB, Active Employees		3751-3752	942,532.95	958,201.79	240,383.85	970,579.54	(12,377.75)	-1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,818,752.03	46,311,697.57	7,799,240.06	50,422,036.79	(4,110,339.22)	-8.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,223,253.00	4,517,582.00	0.00	380,665.54	4,136,916.46	91.6%
Books and Other Reference Materials		4200	151,523.76	338,045.69	145,967.72	362,353.14	(24,307.45)	-7.2%
Materials and Supplies		4300	5,901,295.77	24,269,356.41	2,088,275.75	17,680,285.88	6,589,070.53	27.1%
Noncapitalized Equipment		4400	1,931,083.63	2,875,370.89	301,787.97	3,189,965.81	(314,594.92)	-10.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,207,156.16	32,000,354.99	2,536,031.44	21,613,270.37	10,387,084.62	32.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	14,936,839.85	14,268,758.60	2,484,420.06	14,260,684.63	8,073.97	0.1%
Travel and Conferences		5200	1,197,512.49	1,405,935.87	309,395.16	1,459,568.90	(53,633.03)	-3.8%
Dues and Memberships		5300	134,655.28	135,155.28	8,421.55	135,155.28	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,200.00	5,608.00	110.00	5,608.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,903,609.82	3,223,497.61	258,878.25	448,481.87	2,775,015.74	86.1%
Transfers of Direct Costs		5710	167,657.00	218,221.84	73,671.36	246,950.57	(28,728.73)	-13.2%
Transfers of Direct Costs - Interfund		5750	(19,571.02)	(102,413.32)	(43,841.57)	(112,602.52)	10,189.20	-9.9%
Professional/Consulting Services and Operating Expenditures		5800	5,231,118.27	14,410,020.43	1,342,056.66	16,575,601.10	(2,165,580.67)	-15.0%
Communications		5900	43,580.00	55,965.14	7,837.49	58,015.14	(2,050.00)	-3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,600,601.69	33,620,749.45	4,440,948.96	33,077,462.97	543,286.48	1.6%

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<b>CAPITAL OUTLAY</b>								
Land		6100	250,000.00	200,400.00	0.00	200,400.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,106,100.00	21,806,536.34	1,076,562.58	16,752,921.05	5,053,615.29	23.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	290,000.00	428,854.36	167,684.79	492,747.80	(63,893.44)	-14.9%
Equipment Replacement		6500	150,000.00	120,085.19	0.00	85,085.19	35,000.00	29.1%
TOTAL, CAPITAL OUTLAY			1,796,100.00	22,555,875.89	1,244,247.37	17,531,154.04	5,024,721.85	22.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	267,512.00	267,512.00	92,147.10	267,512.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			267,512.00	267,512.00	92,147.10	267,512.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	3,604,424.32	4,922,895.29	895,229.00	4,493,125.02	429,770.27	8.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,604,424.32	4,922,895.29	895,229.00	4,493,125.02	429,770.27	8.7%
TOTAL, EXPENDITURES			164,520,135.83	221,563,208.93	38,681,870.85	208,718,248.05	12,844,960.88	5.8%

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		
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		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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	57,292,833.00	58,079,966.00	5.00	58,079,966.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			57,292,833.00	58,079,966.00	5.00	58,079,966.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			57,292,833.00	58,079,966.00	5.00	58,079,966.00	0.00	0.0%

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General Fund  
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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	510,210,430.00	508,345,972.00	131,294,021.55	509,703,022.00	1,357,050.00	0.3%
2) Federal Revenue		8100-8299	44,503,620.43	60,032,164.27	9,494,769.04	59,970,341.27	(61,823.00)	-0.1%
3) Other State Revenue		8300-8599	68,092,911.73	83,310,130.70	17,470,286.28	89,388,809.32	6,078,678.62	7.3%
4) Other Local Revenue		8600-8799	6,071,311.39	5,987,914.09	1,087,250.68	6,026,061.67	38,147.58	0.6%
5) TOTAL, REVENUES			628,878,273.55	657,676,181.06	159,346,327.55	665,088,234.26		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	275,600,920.89	281,187,537.44	68,169,130.85	279,838,694.21	1,348,843.23	0.5%
2) Classified Salaries		2000-2999	82,565,650.80	84,383,831.35	25,291,473.47	83,456,776.43	927,054.92	1.1%
3) Employee Benefits		3000-3999	152,664,230.62	153,586,507.01	35,880,053.95	155,727,951.06	(2,141,444.05)	-1.4%
4) Books and Supplies		4000-4999	38,006,754.73	68,959,887.62	5,844,696.55	56,146,617.73	12,813,269.89	18.6%
5) Services and Other Operating Expenditures		5000-5999	96,352,844.30	112,936,989.63	24,145,682.30	108,636,751.60	4,300,238.03	3.8%
6) Capital Outlay		6000-6999	4,061,635.34	24,578,413.23	1,283,727.57	19,540,638.56	5,037,774.67	20.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	292,512.00	292,512.00	212,913.42	292,512.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,866,516.00)	(1,869,531.00)	(200,000.00)	(1,916,461.60)	46,930.60	-2.5%
9) TOTAL, EXPENDITURES			647,678,032.68	724,056,147.28	160,627,678.11	701,723,479.99		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,799,759.13)	(66,379,966.22)	(1,281,350.56)	(36,635,245.73)		
<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	3,508,495.44	1,501,324.44	0.00	1,501,324.44	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			(3,508,495.44)	(1,501,324.44)	0.00	(1,501,324.44)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,308,254.57)	(67,881,290.66)	(1,281,350.56)	(38,136,570.17)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	92,737,412.70	102,003,743.78		102,003,743.78	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)			92,737,412.70	102,003,743.78		102,003,743.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,737,412.70	102,003,743.78		102,003,743.78		
2) Ending Balance, June 30 (E + F1e)			70,429,158.13	34,122,453.12		63,867,173.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	210,000.00	210,000.00		210,000.00		
Stores		9712	500,000.00	500,000.00		111,127.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	26,919,981.82	0.00		18,703,375.00		
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	8,800,000.00	8,800,000.00		30,742,671.61		
Reserve for textbook purchases	0000	9780				5,000,000.00		
Reserve to TSSP	0000	9780				3,800,000.00		
Reserve for Deficit Spending	0000	9780				21,942,671.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,100,000.00	13,100,000.00		14,100,000.00		
Unassigned/Unappropriated Amount		9790	20,899,176.31	11,512,453.12		0.00		

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<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	427,958,379.00	428,004,266.00	117,636,389.00	427,110,404.00	(893,862.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	59,448,577.00	59,494,119.00	15,162,454.00	58,939,218.00	(554,901.00)	-0.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	1,272,453.00	1,272,453.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	305,733.00	305,733.00	0.00	317,059.00	11,326.00	3.7%
Timber Yield Tax		8022	0.00	0.00	0.00	19.00	19.00	New
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	59.40	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	28,052,553.00	28,052,553.00	320,048.04	28,009,522.00	(43,031.00)	-0.2%
Unsecured Roll Taxes		8042	1,015,567.00	1,015,567.00	0.00	1,377,796.00	362,229.00	35.7%
Prior Years' Taxes		8043	36,197.00	36,197.00	216,249.97	380,193.00	343,996.00	950.3%
Supplemental Taxes		8044	520,837.00	520,837.00	359,875.65	973,360.00	452,523.00	86.9%
Education Revenue Augmentation Fund (ERAF)		8045	(6,352,803.00)	(6,352,803.00)	0.00	(6,352,803.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	754,733.00	754,733.00	0.00	1,249,245.00	494,512.00	65.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	12,361.85	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			511,739,773.00	511,831,202.00	133,707,437.91	513,276,466.00	1,445,264.00	0.3%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	(2,007,171.00)	(2,007,171.00)	(2,007,171.00)	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	(1,529,343.00)	(1,478,059.00)	(406,245.36)	(1,566,273.00)	(88,214.00)	6.0%
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			510,210,430.00	508,345,972.00	131,294,021.55	509,703,022.00	1,357,050.00	0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,446,794.00	9,446,794.00	2,933,939.00	9,446,794.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,338,263.00	1,370,832.00	6,368.00	1,370,832.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	24,140,114.24	37,941,763.82	3,991,569.82	37,941,763.82	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	3,325,458.00	3,485,027.08	682,220.08	3,485,027.08	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	100,219.53	12,262.53	100,219.53	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,240,203.40	1,409,444.19	253,386.19	1,409,444.19	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	2,084,400.00	2,221,900.00	555,475.00	2,221,900.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	679,230.00	679,230.00	(5.00)	594,389.00	(84,841.00)	-12.5%
All Other Federal Revenue	All Other	8290	2,249,157.79	3,376,953.65	1,059,553.42	3,399,971.65	23,018.00	0.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>44,503,620.43</b>	<b>60,032,164.27</b>	<b>9,494,769.04</b>	<b>59,970,341.27</b>	<b>(61,823.00)</b>	<b>-0.1%</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	25,359,286.00	25,359,286.00	7,094,418.00	25,359,286.00	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	487,649.00	487,649.00	163,479.00	487,649.00	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	1,737,565.00	8,628,149.00	0.00	8,628,149.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,329,263.00	9,329,263.00	397,138.21	9,576,068.90	246,805.90	2.6%
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	8,841,702.73	9,626,524.35	872,920.28	9,626,524.35	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,677,709.00	9,243,907.25	6,566,198.25	9,243,907.25	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	19,659,737.00	20,635,352.10	2,376,132.54	26,467,224.82	5,831,872.72	28.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>68,092,911.73</b>	<b>83,310,130.70</b>	<b>17,470,286.28</b>	<b>89,388,809.32</b>	<b>6,078,678.62</b>	<b>7.3%</b>



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General Fund  
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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>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	60,000.00	60,000.00	13,956.20	60,000.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	284,916.02	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	45,000.00	45,000.00	0.00	0.00	(45,000.00)	-100.0%
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	18,800.00	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	103,026.39	103,026.39	2,286.52	103,026.39	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,758,660.00	4,179,105.70	668,787.81	4,262,253.28	83,147.58	2.0%
Tuition		8710	1,304,625.00	800,782.00	98,504.13	800,782.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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>6,071,311.39</b>	<b>5,987,914.09</b>	<b>1,087,250.68</b>	<b>6,026,061.67</b>	<b>38,147.58</b>	<b>0.6%</b>
<b>TOTAL, REVENUES</b>			<b>628,878,273.55</b>	<b>657,676,181.06</b>	<b>159,346,327.55</b>	<b>665,088,234.26</b>	<b>7,412,053.20</b>	<b>1.1%</b>

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	204,732,728.37	208,611,429.99	51,013,365.10	207,488,873.50	1,122,556.49	0.5%
Certificated Pupil Support Salaries		1200	26,926,611.00	27,329,278.37	7,054,949.97	27,349,802.39	(20,524.02)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	23,118,733.33	24,224,141.47	5,275,705.94	23,923,840.73	300,300.74	1.2%
Other Certificated Salaries		1900	20,822,848.19	21,022,687.61	4,825,109.84	21,076,177.59	(53,489.98)	-0.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>275,600,920.89</b>	<b>281,187,537.44</b>	<b>68,169,130.85</b>	<b>279,838,694.21</b>	<b>1,348,843.23</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	13,148,764.04	13,181,889.62	3,359,920.32	13,236,176.84	(54,287.22)	-0.4%
Classified Support Salaries		2200	27,620,902.00	27,805,679.08	8,643,012.24	26,269,897.04	1,535,782.04	5.5%
Classified Supervisors' and Administrators' Salaries		2300	6,316,389.04	6,308,103.72	2,353,122.94	6,304,260.02	3,843.70	0.1%
Clerical, Technical and Office Salaries		2400	29,148,503.86	29,630,992.44	9,403,470.47	30,063,127.16	(432,134.72)	-1.5%
Other Classified Salaries		2900	6,331,091.86	7,457,166.49	1,531,947.50	7,583,315.37	(126,148.88)	-1.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>82,565,650.80</b>	<b>84,383,831.35</b>	<b>25,291,473.47</b>	<b>83,456,776.43</b>	<b>927,054.92</b>	<b>1.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	54,347,477.67	54,946,691.33	9,545,672.35	59,769,929.50	(4,823,238.17)	-8.8%
PERS		3201-3202	13,968,445.26	14,008,865.00	4,135,755.34	14,023,967.18	(15,102.18)	-0.1%
OASDI/Medicare/Alternative		3301-3302	10,612,987.78	10,757,584.18	2,949,341.10	10,794,010.62	(36,426.44)	-0.3%
Health and Welfare Benefits		3401-3402	58,565,236.38	59,045,787.65	15,489,911.03	56,269,190.32	2,776,597.33	4.7%
Unemployment Insurance		3501-3502	490,736.10	197,210.88	46,960.26	197,956.58	(745.70)	-0.4%
Workers' Compensation		3601-3602	6,490,410.51	6,599,493.59	1,687,171.86	6,624,964.23	(25,470.64)	-0.4%
OPEB, Allocated		3701-3702	3,629,897.37	3,574,397.57	897,901.37	3,574,778.33	(380.76)	0.0%
OPEB, Active Employees		3751-3752	4,528,343.55	4,425,780.81	1,115,602.89	4,442,458.30	(16,677.49)	-0.4%
Other Employee Benefits		3901-3902	30,696.00	30,696.00	11,737.75	30,696.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>152,664,230.62</b>	<b>153,586,507.01</b>	<b>35,880,053.95</b>	<b>155,727,951.06</b>	<b>(2,141,444.05)</b>	<b>-1.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	13,399,931.88	19,945,932.46	653,053.89	15,527,243.74	4,418,688.72	22.2%
Books and Other Reference Materials		4200	679,441.56	1,855,443.70	229,889.96	1,891,294.04	(35,850.34)	-1.9%
Materials and Supplies		4300	19,548,992.65	41,107,098.41	4,112,552.10	32,249,403.16	8,857,695.25	21.5%
Noncapitalized Equipment		4400	4,378,388.64	6,051,413.05	849,200.60	6,478,676.79	(427,263.74)	-7.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,006,754.73</b>	<b>68,959,887.62</b>	<b>5,844,696.55</b>	<b>56,146,617.73</b>	<b>12,813,269.89</b>	<b>18.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,095,654.46	39,801,951.02	7,719,710.49	39,860,302.59	(58,351.57)	-0.1%
Travel and Conferences		5200	3,406,019.26	3,558,934.06	805,833.46	3,661,947.80	(103,013.74)	-2.9%
Dues and Memberships		5300	281,454.00	304,462.05	127,250.88	304,547.05	(85.00)	0.0%
Insurance		5400-5450	2,617,100.00	2,905,618.00	2,899,667.80	2,905,618.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,253,357.00	13,256,477.00	4,273,990.24	9,256,477.00	4,000,000.00	30.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,283,400.12	6,172,688.05	836,902.57	3,516,205.11	2,656,482.94	43.0%
Transfers of Direct Costs		5710	0.00	0.00	15.35	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	284,403.79	214,408.29	7,269.28	191,832.25	22,576.04	10.5%
Professional/Consulting Services and Operating Expenditures		5800	27,961,777.63	42,357,843.12	5,969,373.93	44,534,401.65	(2,176,558.53)	-5.1%
Communications		5900	3,169,678.04	4,364,608.04	1,505,668.30	4,405,420.15	(40,812.11)	-0.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>96,352,844.30</b>	<b>112,936,989.63</b>	<b>24,145,682.30</b>	<b>108,636,751.60</b>	<b>4,300,238.03</b>	<b>3.8%</b>

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>CAPITAL OUTLAY</b>								
Land		6100	250,000.00	200,400.00	0.00	200,400.00	0.00	0.0%
Land Improvements		6170	7,306.00	7,306.00	0.00	7,306.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,722,627.79	22,444,913.83	1,023,056.52	17,390,636.35	5,054,277.48	22.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,777,801.55	1,772,821.61	252,716.44	1,824,324.42	(51,502.81)	-2.9%
Equipment Replacement		6500	303,900.00	152,971.79	7,954.61	117,971.79	35,000.00	22.9%
TOTAL, CAPITAL OUTLAY			4,061,635.34	24,578,413.23	1,283,727.57	19,540,638.56	5,037,774.67	20.5%
<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	25,000.00	25,000.00	(14,760.00)	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	135,526.32	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	267,512.00	267,512.00	92,147.10	267,512.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			292,512.00	292,512.00	212,913.42	292,512.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,866,516.00)	(1,869,531.00)	(200,000.00)	(1,916,461.60)	46,930.60	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,866,516.00)	(1,869,531.00)	(200,000.00)	(1,916,461.60)	46,930.60	-2.5%
TOTAL, EXPENDITURES			647,678,032.68	724,056,147.28	160,627,678.11	701,723,479.99	22,332,667.29	3.1%

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	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	3,508,495.44	1,501,324.44	0.00	1,501,324.44	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,508,495.44	1,501,324.44	0.00	1,501,324.44	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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)			(3,508,495.44)	(1,501,324.44)	0.00	(1,501,324.44)	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>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	1,131,811.00	1,131,811.00	4,724.38	1,131,811.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,062,189.00	387,807.69	70,237.69	387,807.69	0.00	0.0%
4) Other Local Revenue		8600-8799	160,000.00	7,108,658.99	2,352,480.37	7,108,658.99	0.00	0.0%
5) TOTAL REVENUES			8,354,000.00	8,628,277.68	2,427,442.44	8,628,277.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,148,981.79	3,896,508.40	890,756.41	3,842,708.40	53,800.00	1.4%
2) Classified Salaries		2000-2999	1,379,121.43	1,473,133.91	446,481.96	1,473,133.91	0.00	0.0%
3) Employee Benefits		3000-3999	2,197,782.04	2,307,770.47	559,410.93	2,307,770.47	0.00	0.0%
4) Books and Supplies		4000-4999	246,160.74	538,587.57	40,209.40	533,243.17	5,344.40	1.0%
5) Services and Other Operating Expenditures		5000-5999	256,377.00	454,744.68	83,141.73	513,889.08	(59,144.40)	-13.0%
6) Capital Outlay		6000-6999	0.00	3,200.00	0.00	3,200.00	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	262,824.00	265,839.00	0.00	265,839.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,491,247.00	8,939,784.03	2,020,000.43	8,939,784.03		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(137,247.00)	(311,506.35)	407,442.01	(311,506.35)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	93,153.00	93,153.00	0.00	93,153.00	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			93,153.00	93,153.00	0.00	93,153.00		

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>			(44,094.00)	(218,353.35)	407,442.01	(218,353.35)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	274,431.78	352,919.84		352,919.84	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)			274,431.78	352,919.84		352,919.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,431.78	352,919.84		352,919.84		
2) Ending Balance, June 30 (E + F1e)			230,337.78	134,566.49		134,566.49		
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	134,566.50	134,566.50		134,566.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	95,771.28	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.01)		(0.01)		

Description	Resource Codes	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,131,811.00	1,131,811.00	4,724.38	1,131,811.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,131,811.00	1,131,811.00	4,724.38	1,131,811.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	54,814.00	164,953.69	70,237.69	164,953.69	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	6,784,521.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	222,854.00	222,854.00	0.00	222,854.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,062,189.00	387,807.69	70,237.69	387,807.69	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	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	1,579.36	0.00	0.00	0.0%
Interagency Services		8677	0.00	6,784,521.00	2,261,513.00	6,784,521.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	160,000.00	324,137.99	89,388.01	324,137.99	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			160,000.00	7,108,658.99	2,352,490.37	7,108,658.99	0.00	0.0%
TOTAL, REVENUES			8,354,000.00	8,628,277.68	2,427,442.44	8,628,277.68		

Description	Resource Codes	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	3,154,207.79	2,901,734.40	696,681.45	2,847,934.40	53,800.00	1.9%
Certificated Pupil Support Salaries		1200	190,935.00	190,935.00	47,128.77	190,935.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	591,573.00	591,573.00	122,162.32	591,573.00	0.00	0.0%
Other Certificated Salaries		1900	212,266.00	212,266.00	24,783.87	212,266.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,148,981.79	3,896,508.40	890,756.41	3,842,708.40	53,800.00	1.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	109,863.00	109,863.00	33,501.39	109,863.00	0.00	0.0%
Classified Support Salaries		2200	300,107.00	306,011.48	104,949.31	306,011.48	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	916,095.43	1,004,203.43	286,364.05	1,004,203.43	0.00	0.0%
Other Classified Salaries		2900	53,056.00	53,056.00	21,667.21	53,056.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,379,121.43	1,473,133.91	446,481.96	1,473,133.91	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	582,518.65	623,525.56	117,363.33	623,525.56	0.00	0.0%
PERS		3201-3202	235,891.00	250,054.00	76,396.82	250,054.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	169,739.51	181,028.65	49,652.37	181,028.65	0.00	0.0%
Health and Welfare Benefits		3401-3402	994,056.60	1,022,631.43	265,971.62	1,022,631.43	0.00	0.0%
Unemployment Insurance		3501-3502	2,766.77	3,027.94	663.06	3,027.94	0.00	0.0%
Workers' Compensation		3601-3602	98,429.27	105,172.19	23,830.96	105,172.19	0.00	0.0%
OPEB, Allocated		3701-3702	47,634.84	51,074.02	10,736.79	51,074.02	0.00	0.0%
OPEB, Active Employees		3751-3752	66,745.40	71,256.68	14,795.98	71,256.68	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,197,782.04	2,307,770.47	559,410.93	2,307,770.47	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	246,160.74	176,837.72	8,704.53	176,442.72	395.00	0.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	315,427.78	22,822.87	312,778.38	2,649.40	0.8%
Noncapitalized Equipment		4400	0.00	46,322.07	8,682.00	44,022.07	2,300.00	5.0%
TOTAL, BOOKS AND SUPPLIES			246,160.74	538,587.57	40,209.40	533,243.17	5,344.40	1.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	41,080.00	19,357.69	8,663.97	63,257.09	(43,899.40)	-226.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	123,500.00	209,682.05	45,484.72	209,682.05	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	9,023.98	(669.50)	11,773.98	(2,750.00)	-30.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	75,991.00	4,550.15	91,191.00	(15,200.00)	-20.0%
Professional/Consulting Services and Operating Expenditures		5800	91,797.00	131,949.96	24,998.36	129,244.96	2,705.00	2.1%
Communications		5900	0.00	8,740.00	114.03	8,740.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>256,377.00</b>	<b>454,744.68</b>	<b>83,141.73</b>	<b>513,889.08</b>	<b>(59,144.40)</b>	<b>-13.0%</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	3,200.00	0.00	3,200.00	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>3,200.00</b>	<b>0.00</b>	<b>3,200.00</b>	<b>0.00</b>	<b>0.0%</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	262,824.00	265,839.00	0.00	265,839.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>262,824.00</b>	<b>265,839.00</b>	<b>0.00</b>	<b>265,839.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>8,491,247.00</b>	<b>8,939,784.03</b>	<b>2,020,000.43</b>	<b>8,939,784.03</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	93,153.00	93,153.00	0.00	93,153.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			93,153.00	93,153.00	0.00	93,153.00	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>(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 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%
<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)			93,153.00	93,153.00	0.00	93,153.00		

Resource	Description	2017/18
		Projected Year Totals
6391	Adult Education Block Grant Program	107,899.26
9010	Other Restricted Local	26,667.24
Total, Restricted Balance		134,566.50

Description	Resource Codes	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) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	566,637.00	559,124.00	186,188.00	559,124.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,868,961.00	8,906,100.24	3,836,830.24	10,147,020.24	1,240,920.00	13.9%
4) Other Local Revenue		8600-8799	105,160.00	153,771.00	95,845.61	153,771.00	0.00	0.0%
5) TOTAL, REVENUES			9,540,758.00	9,618,995.24	4,118,863.85	10,859,915.24		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,624,341.62	3,805,644.31	973,326.22	3,805,644.31	0.00	0.0%
2) Classified Salaries		2000-2999	2,799,508.65	2,836,874.24	820,756.08	2,836,874.24	0.00	0.0%
3) Employee Benefits		3000-3999	3,138,456.76	3,218,186.11	745,594.73	3,218,186.11	0.00	0.0%
4) Books and Supplies		4000-4999	524,304.61	317,303.77	55,166.41	1,510,645.45	(1,193,341.68)	-376.1%
5) Services and Other Operating Expenditures		5000-5999	417,326.36	402,725.30	141,756.36	403,373.02	(647.72)	-0.2%
6) Capital Outlay		6000-6999	72,754.44	74,195.95	769.50	74,195.95	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	372,237.00	372,237.00	0.00	419,167.60	(46,930.60)	-12.6%
9) TOTAL, EXPENDITURES			10,948,929.44	11,027,186.68	2,737,369.30	12,268,086.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,408,171.44)	(1,408,171.44)	1,381,494.55	(1,408,171.44)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,408,171.44	1,408,171.44	0.00	1,408,171.44	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,408,171.44	1,408,171.44	0.00	1,408,171.44		

Description	Resource Codes	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	1,381,494.55	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,488,370.89	18,933.89		18,933.89	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)			1,488,370.89	18,933.89		18,933.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,488,370.89	18,933.89		18,933.89		
2) Ending Balance, June 30 (E + F1e)			1,488,370.89	18,933.89		18,933.89		
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	1,488,370.89	18,933.90		18,933.90		
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	(0.01)		(0.01)		

Description	Resource Codes	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	566,637.00	559,124.00	186,188.00	559,124.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>566,637.00</b>	<b>559,124.00</b>	<b>186,188.00</b>	<b>559,124.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	8,848,961.00	8,856,474.00	3,789,799.00	10,097,394.00	1,240,920.00	14.0%
All Other State Revenue	All Other	8590	20,000.00	49,626.24	47,031.24	49,626.24	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,868,961.00</b>	<b>8,906,100.24</b>	<b>3,836,830.24</b>	<b>10,147,020.24</b>	<b>1,240,920.00</b>	<b>13.9%</b>
<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	5,100.00	5,100.00	2,183.61	5,100.00	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								
Child Development Parent Fees		8673	100,000.00	100,000.00	21,651.00	100,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	60.00	48,671.00	72,011.00	48,671.00	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>105,160.00</b>	<b>153,771.00</b>	<b>95,845.61</b>	<b>153,771.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>9,540,758.00</b>	<b>9,618,995.24</b>	<b>4,118,863.85</b>	<b>10,859,915.24</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,970,039.62	3,208,389.31	843,065.08	3,208,389.31	0.00	0.0%
Certificated Pupil Support Salaries		1200	80,195.00	80,195.00	0.00	80,195.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	291,401.00	234,354.00	59,584.62	234,354.00	0.00	0.0%
Other Certificated Salaries		1900	282,706.00	282,706.00	70,676.52	282,706.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,624,341.62	3,805,644.31	973,326.22	3,805,644.31	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,591,140.98	1,646,532.57	390,213.77	1,646,532.57	0.00	0.0%
Classified Support Salaries		2200	103,344.00	105,844.00	33,673.67	105,844.00	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	707,902.67	708,728.03	205,285.37	708,728.03	0.00	0.0%
Other Classified Salaries		2900	397,121.00	375,769.64	191,583.27	375,769.64	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,799,508.65	2,836,874.24	820,756.08	2,836,874.24	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	490,161.00	515,927.87	124,838.63	515,927.87	0.00	0.0%
PERS		3201-3202	492,805.00	497,624.19	126,965.61	497,624.19	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	284,048.00	293,688.58	76,286.57	293,688.58	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,613,443.76	1,644,917.85	349,191.43	1,644,917.85	0.00	0.0%
Unemployment Insurance		3501-3502	3,213.00	3,340.34	879.02	3,340.34	0.00	0.0%
Workers' Compensation		3601-3602	114,345.00	118,822.82	31,886.00	118,822.82	0.00	0.0%
OPEB, Allocated		3701-3702	62,908.00	63,669.00	15,086.24	63,669.00	0.00	0.0%
OPEB, Active Employees		3751-3752	77,533.00	80,195.46	20,461.23	80,195.46	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,138,456.76	3,218,186.11	745,594.73	3,218,186.11	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	2,062.21	1,392.16	2,062.21	0.00	0.0%
Materials and Supplies		4300	510,304.61	292,777.56	45,420.91	1,485,519.24	(1,192,741.68)	-407.4%
Noncapitalized Equipment		4400	14,000.00	22,464.00	8,353.34	23,064.00	(600.00)	-2.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			524,304.61	317,303.77	55,166.41	1,510,645.45	(1,193,341.68)	-376.1%

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 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	21,080.00	20,580.00	1,527.72	21,227.72	(647.72)	-3.1%
Dues and Memberships		5300	1,800.00	1,800.00	600.00	1,800.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,000.00	56,691.90	9,688.79	56,691.90	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,100.00	26,100.00	(4,685.82)	26,100.00	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	141,803.36	131,070.00	61,780.95	131,070.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	166,500.00	161,183.40	72,844.72	161,183.40	0.00	0.0%
Communications		5900	9,043.00	5,300.00	0.00	5,300.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>417,326.36</b>	<b>402,725.30</b>	<b>141,756.36</b>	<b>403,373.02</b>	<b>(647.72)</b>	<b>-0.2%</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	72,754.44	74,195.95	769.50	74,195.95	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>72,754.44</b>	<b>74,195.95</b>	<b>769.50</b>	<b>74,195.95</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	372,237.00	372,237.00	0.00	419,167.60	(46,930.60)	-12.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>372,237.00</b>	<b>372,237.00</b>	<b>0.00</b>	<b>419,167.60</b>	<b>(46,930.60)</b>	<b>-12.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,948,929.44</b>	<b>11,027,166.68</b>	<b>2,737,369.30</b>	<b>12,268,086.68</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	1,408,171.44	1,408,171.44	0.00	1,408,171.44	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,408,171.44	1,408,171.44	0.00	1,408,171.44	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,408,171.44	1,408,171.44	0.00	1,408,171.44		

Resource	Description	2017/18
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	18,933.90
Total, Restricted Balance		18,933.90

Description	Resource Codes	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	2,007,171.00	2,007,171.00	2,007,171.00	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	956.66	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	2,007,171.00	2,008,127.66	2,007,171.00		
<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	2,001,171.00	2,001,356.08	632,499.05	2,001,356.08	0.00	0.0%
6) Capital Outlay		6000-6999	6,000.00	6,000.00	0.00	6,000.00	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			2,007,171.00	2,007,356.08	632,499.05	2,007,356.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,007,171.00)	(185.08)	1,375,628.61	(185.08)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,007,171.00	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			2,007,171.00	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	(185.08)	1,375,628.61	(185.08)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,512.75	13,697.83		13,697.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,512.75	13,697.83		13,697.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,512.75	13,697.83		13,697.83		
2) Ending Balance, June 30 (E + F1e)			13,512.75	13,512.75		13,512.75		
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	13,512.75	13,512.75		13,512.75		
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	2,007,171.00	2,007,171.00	2,007,171.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>2,007,171.00</b>	<b>2,007,171.00</b>	<b>2,007,171.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</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 LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	956.66	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>956.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>2,007,171.00</b>	<b>2,008,127.66</b>	<b>2,007,171.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000,171.00	2,000,356.08	632,499.05	2,000,356.08	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,001,171.00	2,001,356.08	632,499.05	2,001,356.08	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and improvements of Buildings		6200	6,000.00	6,000.00	0.00	6,000.00	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>			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,007,171.00	2,007,356.08	632,499.05	2,007,356.08		

Description	Resource Codes	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	2,007,171.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,007,171.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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)			2,007,171.00	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>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	374,666.00	374,666.00	103,297.22	374,660.75	(5.25)	0.0%
5) TOTAL REVENUES			374,666.00	374,666.00	103,297.22	374,660.75		
<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	57,649.00	67,332.97	14,482.97	67,332.97	0.00	0.0%
3) Employee Benefits		3000-3999	24,039.14	28,448.98	6,602.93	28,448.98	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	3,096.90	2,867.50	3,096.90	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,447,609.86	1,247,408.69	599,186.56	22,584,211.99	(21,336,803.30)	-1710.5%
6) Capital Outlay		6000-6999	33,653,609.82	26,795,337.30	2,648,935.45	58,093,534.00	(31,298,196.70)	-116.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,615,293.00	2,484,277.48	805,500.37	2,484,277.48	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			36,798,200.82	30,625,902.32	4,077,575.78	83,260,902.32		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(36,423,534.82)	(30,251,236.32)	(3,974,278.56)	(82,886,241.57)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	5.25	5.25	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	52,635,000.00	52,635,000.00	52,635,000.00	New
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	52,635,000.00	52,635,005.25		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(36,423,534.82)	(30,251,236.32)	48,660,721.44	(30,251,236.32)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,279,394.92	36,107,096.42		36,107,096.42	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)			42,279,394.92	36,107,096.42		36,107,096.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,279,394.92	36,107,096.42		36,107,096.42		
2) Ending Balance, June 30 (E + F1e)			5,855,860.10	5,855,860.10		5,855,860.10		
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) 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	5,855,860.10	5,855,860.10		5,855,860.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	374,666.00	374,666.00	103,297.22	374,660.75	(5.25)	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			374,666.00	374,666.00	103,297.22	374,660.75	(5.25)	0.0%
<b>TOTAL, REVENUES</b>			374,666.00	374,666.00	103,297.22	374,660.75		

Description	Resource Codes	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	41,533.00	48,541.05	10,469.09	48,541.05	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,116.00	18,791.92	4,013.88	18,791.92	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>57,649.00</b>	<b>67,332.97</b>	<b>14,482.97</b>	<b>67,332.97</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	9,108.54	10,612.54	2,249.34	10,612.54	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,410.15	5,099.16	1,029.83	5,099.16	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,167.80	9,991.21	2,735.11	9,991.21	0.00	0.0%
Unemployment Insurance		3501-3502	28.82	33.31	6.71	33.31	0.00	0.0%
Workers' Compensation		3601-3602	1,026.15	1,198.53	257.80	1,198.53	0.00	0.0%
OPEB, Allocated		3701-3702	601.88	702.52	150.31	702.52	0.00	0.0%
OPEB, Active Employees		3751-3752	695.82	811.71	173.83	811.71	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>24,039.14</b>	<b>28,448.98</b>	<b>6,602.93</b>	<b>28,448.98</b>	<b>0.00</b>	<b>0.0%</b>
<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	3,096.90	2,867.50	3,096.90	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>3,096.90</b>	<b>2,867.50</b>	<b>3,096.90</b>	<b>0.00</b>	<b>0.0%</b>
<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	300.00	300.00	0.00	300.00	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	3,273.29	0.00	5,800.57	(2,527.28)	-77.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,000.00	49,579.00	23,987.00	49,579.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,422,309.86	1,194,256.40	575,199.56	22,528,532.42	(21,334,276.02)	-1786.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,447,609.86</b>	<b>1,247,408.69</b>	<b>599,186.56</b>	<b>22,584,211.99</b>	<b>(21,336,803.30)</b>	<b>-1710.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	38,100.00	38,100.00	0.00	38,100.00	0.00	0.0%
Land Improvements		6170	1,698,609.20	7,137,334.49	1,281,049.41	7,137,334.49	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,596,900.62	18,932,819.77	1,118,027.54	50,218,971.47	(31,286,151.70)	-165.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	320,000.00	687,083.04	249,858.50	699,128.04	(12,045.00)	-1.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>33,653,609.82</b>	<b>26,795,337.30</b>	<b>2,648,935.45</b>	<b>58,093,534.00</b>	<b>(31,298,196.70)</b>	<b>-116.8%</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								
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	1,615,293.00	2,484,277.48	805,500.37	2,484,277.48	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>1,615,293.00</b>	<b>2,484,277.48</b>	<b>805,500.37</b>	<b>2,484,277.48</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>36,798,200.82</b>	<b>30,625,902.32</b>	<b>4,077,575.78</b>	<b>83,260,902.32</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	5.25	5.25	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	5.25	5.25	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	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	52,635,000.00	52,635,000.00	52,635,000.00	New
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	52,635,000.00	52,635,000.00	52,635,000.00	New
<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	52,635,000.00	52,635,005.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,880,279.00	1,880,279.00	662,657.97	1,880,211.85	(67.15)	0.0%
5) TOTAL REVENUES			1,880,279.00	1,880,279.00	662,657.97	1,880,211.85		
<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	4,799.00	4,799.00	4,799.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	2,194.39	2,194.39	2,194.39	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	333,720.00	66,726.61	1,595.00	66,726.61	0.00	0.0%
6) Capital Outlay		6000-6999	16,633,267.84	17,076,949.93	916,925.59	17,076,949.93	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			16,966,987.84	17,150,669.93	925,513.98	17,150,669.93		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,086,708.84)	(15,270,390.93)	(262,856.01)	(15,270,458.08)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	67.31	67.31	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	72.56	(72.56)	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	(5.25)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,086,708.84)	(15,270,390.93)	(262,856.01)	(15,270,463.33)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,086,708.84	15,270,463.33		15,270,463.33	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)			15,086,708.84	15,270,463.33		15,270,463.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,086,708.84	15,270,463.33		15,270,463.33		
2) Ending Balance, June 30 (E + F1e)			0.00	72.40		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) Legally Restricted Balance		9740	0.00	72.40		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>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>			<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 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	80,279.00	80,279.00	37,057.21	80,211.85	(67.15)	-0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,800,000.00	1,800,000.00	625,600.76	1,800,000.00	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>			<b>1,880,279.00</b>	<b>1,880,279.00</b>	<b>662,657.97</b>	<b>1,880,211.85</b>	<b>(67.15)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,880,279.00</b>	<b>1,880,279.00</b>	<b>662,657.97</b>	<b>1,880,211.85</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>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			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	3,461.04	3,461.04	3,461.04	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	1,337.96	1,337.96	1,337.96	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	4,799.00	4,799.00	4,799.00	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	745.37	745.37	745.37	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	341.69	341.69	341.69	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	911.69	911.69	911.69	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	2.21	2.21	2.21	0.00	0.0%
Workers' Compensation		3601-3602	0.00	85.41	85.41	85.41	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	50.09	50.09	50.09	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	57.93	57.93	57.93	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	2,194.39	2,194.39	2,194.39	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	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			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	333,720.00	66,726.61	1,595.00	66,726.61	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			333,720.00	66,726.61	1,595.00	66,726.61	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	6,134,965.99	6,104,965.99	9,227.16	6,104,965.99	0.00	0.0%
Land Improvements		6170	270,250.00	63,798.00	29,701.75	63,798.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,153,051.85	10,856,733.94	877,996.68	10,856,733.94	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	75,000.00	51,452.00	0.00	51,452.00	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>16,633,267.84</b>	<b>17,076,949.93</b>	<b>916,925.59</b>	<b>17,076,949.93</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>TOTAL, EXPENDITURES</b>			<b>16,966,987.84</b>	<b>17,150,669.93</b>	<b>925,513.98</b>	<b>17,150,669.93</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	67.31	67.31	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	67.31	67.31	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	72.56	(72.56)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	72.56	(72.56)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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	(5.25)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	204,499.33	204,499.33	57,976.78	204,499.33	0.00	0.0%
5) TOTAL, REVENUES			204,499.33	204,499.33	57,976.78	204,499.33		
<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	34,336.66	34,336.66	0.00	34,336.66	0.00	0.0%
6) Capital Outlay		6000-6999	32,522,564.28	27,618,525.80	0.00	27,618,525.80	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			32,556,900.94	27,652,862.46	0.00	27,652,862.46		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,352,401.61)	(27,448,363.13)	57,976.78	(27,448,363.13)		
<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	2,845,613.75	2,845,613.75	2,845,613.75	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	(2,845,613.75)	(2,845,613.75)	(2,845,613.75)		

Description	Resource Codes	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>			(32,352,401.61)	(30,293,976.88)	(2,787,636.97)	(30,293,976.88)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,603,020.08	30,293,976.88		30,293,976.88	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)			32,603,020.08	30,293,976.88		30,293,976.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,603,020.08	30,293,976.88		30,293,976.88		
2) Ending Balance, June 30 (E + F1e)			250,618.47	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) Legally Restricted Balance		9740	250,618.47	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>FEDERAL REVENUE</b>								
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>								
School Facilities Apportionments		8545	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%
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>								
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	204,499.33	204,499.33	67,424.38	204,499.33	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	(9,447.60)	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>			204,499.33	204,499.33	57,976.78	204,499.33	0.00	0.0%
<b>TOTAL, REVENUES</b>			204,499.33	204,499.33	57,976.78	204,499.33		

Description	Resource Codes	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%
<b>TOTAL, CLASSIFIED SALARIES</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>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%
<b>TOTAL, EMPLOYEE BENEFITS</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>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%
<b>TOTAL, BOOKS AND SUPPLIES</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>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	34,336.66	34,336.66	0.00	34,336.66	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>34,336.66</b>	<b>34,336.66</b>	<b>0.00</b>	<b>34,336.66</b>	<b>0.00</b>	<b>0.0%</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>CAPITAL OUTLAY</b>								
Land		6100	2,800,000.00	2,800,000.00	0.00	2,800,000.00	0.00	0.0%
Land Improvements		6170	3,371,259.92	3,371,259.92	0.00	3,371,259.92	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,880,096.25	20,976,057.77	0.00	20,976,057.77	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	471,208.11	471,208.11	0.00	471,208.11	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>32,522,564.28</b>	<b>27,618,525.80</b>	<b>0.00</b>	<b>27,618,525.80</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<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>TOTAL, EXPENDITURES</b>			<b>32,556,900.94</b>	<b>27,652,862.46</b>	<b>0.00</b>	<b>27,652,862.46</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>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,845,613.75	2,845,613.75	2,845,613.75	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,845,613.75	2,845,613.75	2,845,613.75	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(2,845,613.75)	(2,845,613.75)	(2,845,613.75)		

Description	Resource Codes	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	110,948.96	110,948.96	15,748.06	110,948.96	0.00	0.0%
5) TOTAL REVENUES			110,948.96	110,948.96	15,748.06	110,948.96		
<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	171,794.65	17,385.41	235,166.12	(63,371.47)	-36.9%
6) Capital Outlay		6000-6999	1,627,105.38	6,123,234.67	791,355.25	6,059,863.20	63,371.47	1.0%
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			1,627,105.38	6,295,029.32	808,740.66	6,295,029.32		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,516,156.42)	(6,184,080.36)	(792,992.60)	(6,184,080.36)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	2,845,613.75	2,845,613.75	2,845,613.75	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	2,845,613.75	2,845,613.75	2,845,613.75		

Description	Resource Codes	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>			(1,516,156.42)	(3,338,466.61)	2,052,621.15	(3,338,466.61)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,516,156.42	3,338,466.61		3,338,466.61	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)			1,516,156.42	3,338,466.61		3,338,466.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,516,156.42	3,338,466.61		3,338,466.61		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			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	110,948.96	110,948.96	9,068.06	110,948.96	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	6,680.00	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>			110,948.96	110,948.96	15,748.06	110,948.96	0.00	0.0%
<b>TOTAL, REVENUES</b>			110,948.96	110,948.96	15,748.06	110,948.96		

Description	Resource Codes	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	686.00	686.00	686.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	171,108.65	16,699.41	234,480.12	(63,371.47)	-37.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	171,794.65	17,385.41	235,166.12	(63,371.47)	-36.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	113,302.50	13,302.50	113,302.50	0.00	0.0%
Land Improvements		6170	0.00	120,000.00	0.00	120,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,627,105.38	5,888,853.25	778,053.35	5,778,164.44	110,688.81	1.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,078.92	(0.60)	48,396.26	(47,317.34)	-4385.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,627,105.38</b>	<b>6,123,234.67</b>	<b>791,355.25</b>	<b>6,059,863.20</b>	<b>63,371.47</b>	<b>1.0%</b>
<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%
<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>TOTAL, EXPENDITURES</b>			<b>1,627,105.38</b>	<b>6,295,029.32</b>	<b>808,740.66</b>	<b>6,295,029.32</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/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,845,613.75	2,845,613.75	2,845,613.75	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	2,845,613.75	2,845,613.75	2,845,613.75	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<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 (a - b + c - d + e)</b>			0.00	2,845,613.75	2,845,613.75	2,845,613.75		

Description	Resource Codes	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	115,358.00	115,358.00	0.00	115,358.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,438,583.19	12,438,583.19	541,393.59	12,438,583.19	0.00	0.0%
5) TOTAL REVENUES			12,553,941.19	12,553,941.19	541,393.59	12,553,941.19		
<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	15,327,491.08	15,327,491.08	11,659,441.60	15,327,491.08	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			15,327,491.08	15,327,491.08	11,659,441.60	15,327,491.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,773,549.89)	(2,773,549.89)	(11,118,048.01)	(2,773,549.89)		
<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>			(2,773,549.89)	(2,773,549.89)	(11,118,048.01)	(2,773,549.89)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,118,084.41	16,959,744.13		16,959,744.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,118,084.41	16,959,744.13		16,959,744.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,118,084.41	16,959,744.13		16,959,744.13		
2) Ending Balance, June 30 (E + F1e)			13,344,534.52	14,186,194.24		14,186,194.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,344,534.52	14,186,194.24		14,186,194.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<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								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	115,358.00	115,358.00	0.00	115,358.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			115,358.00	115,358.00	0.00	115,358.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	8,565,685.59	8,565,685.59	339,987.03	8,565,685.59	0.00	0.0%
Unsecured Roll		8612	934,294.12	934,294.12	(2,193.40)	934,294.12	0.00	0.0%
Prior Years' Taxes		8613	4,900.00	4,900.00	(16,746.21)	4,900.00	0.00	0.0%
Supplemental Taxes		8614	281,703.48	281,703.48	134,820.52	281,703.48	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	152,000.00	152,000.00	41,527.12	152,000.00	0.00	0.0%
Interest		8660	2,500,000.00	2,500,000.00	43,998.53	2,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12,438,583.19	12,438,583.19	541,393.59	12,438,583.19	0.00	0.0%
<b>TOTAL, REVENUES</b>			12,553,941.19	12,553,941.19	541,393.59	12,553,941.19		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	6,538,624.20	6,538,624.20	7,640,965.40	6,538,624.20	0.00	0.0%
Bond Interest and Other Service Charges		7434	8,788,866.88	8,788,866.88	4,018,476.20	8,788,866.88	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			15,327,491.08	15,327,491.08	11,659,441.60	15,327,491.08	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			15,327,491.08	15,327,491.08	11,659,441.60	15,327,491.08		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	29,054,909.00	29,054,909.00	2,841,763.05	29,054,909.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,047,436.00	2,047,436.00	209,121.69	2,047,436.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,481,380.00	1,481,380.00	168,221.02	1,481,380.00	0.00	0.0%
5) TOTAL, REVENUES			32,583,725.00	32,583,725.00	3,219,105.76	32,583,725.00		
<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	10,295,253.00	10,295,253.00	2,142,523.43	10,295,253.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,429,095.00	6,429,095.00	938,570.24	6,429,095.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,299,168.06	13,325,077.81	1,161,944.88	13,317,743.89	7,333.92	0.1%
5) Services and Other Operating Expenses		5000-5999	533,623.94	507,714.19	30,076.87	515,048.11	(7,333.92)	-1.4%
6) Depreciation		6000-6999	795,130.00	795,130.00	126,154.06	795,130.00	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	1,231,455.00	1,231,455.00	300,000.00	1,231,455.00	0.00	0.0%
9) TOTAL, EXPENSES			32,583,725.00	32,583,725.00	4,699,269.48	32,583,725.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(1,480,163.72)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(1,480,163.72)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,948,986.50	10,422,651.18		10,422,651.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,948,986.50	10,422,651.18		10,422,651.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,948,986.50	10,422,651.18		10,422,651.18		
2) Ending Net Position, June 30 (E + F1e)			9,948,986.50	10,422,651.18		10,422,651.18		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	18,604,055.56	19,365,558.28		19,365,558.28		
c) Unrestricted Net Position		9790	(8,655,069.06)	(8,942,907.10)		(8,942,907.10)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	27,144,824.00	27,144,824.00	2,841,763.05	27,144,824.00	0.00	0.0%
Donated Food Commodities		8221	1,910,085.00	1,910,085.00	0.00	1,910,085.00	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>			<b>29,054,909.00</b>	<b>29,054,909.00</b>	<b>2,841,763.05</b>	<b>29,054,909.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	2,047,436.00	2,047,436.00	209,121.69	2,047,436.00	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>			<b>2,047,436.00</b>	<b>2,047,436.00</b>	<b>209,121.69</b>	<b>2,047,436.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,454,490.00	1,454,490.00	169,550.07	1,454,490.00	0.00	0.0%
Interest		8660	22,617.00	22,617.00	7,962.41	22,617.00	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	4,273.00	4,273.00	(9,291.46)	4,273.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,481,380.00</b>	<b>1,481,380.00</b>	<b>168,221.02</b>	<b>1,481,380.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>32,583,725.00</b>	<b>32,583,725.00</b>	<b>3,219,105.76</b>	<b>32,583,725.00</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>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%
<b>TOTAL, CERTIFICATED SALARIES</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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	7,588,589.00	7,588,589.00	1,462,853.72	7,588,589.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,803,473.00	1,803,473.00	457,479.65	1,803,473.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	878,231.00	878,231.00	213,564.29	878,231.00	0.00	0.0%
Other Classified Salaries		2900	24,960.00	24,960.00	8,625.77	24,960.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,295,253.00</b>	<b>10,295,253.00</b>	<b>2,142,523.43</b>	<b>10,295,253.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,533,671.00	1,533,671.00	288,985.49	1,533,671.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,485,589.00	2,485,589.00	146,877.20	2,485,589.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,007,158.00	2,007,158.00	418,067.03	2,007,158.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,867.00	4,867.00	1,038.07	4,867.00	0.00	0.0%
Workers' Compensation		3601-3602	178,993.00	178,993.00	37,985.02	178,993.00	0.00	0.0%
OPEB, Allocated		3701-3702	101,349.00	101,349.00	20,074.08	101,349.00	0.00	0.0%
OPEB, Active Employees		3751-3752	117,468.00	117,468.00	25,543.35	117,468.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,429,095.00</b>	<b>6,429,095.00</b>	<b>938,570.24</b>	<b>6,429,095.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	259.00	259.00	0.00	259.00	0.00	0.0%
Materials and Supplies		4300	309,320.00	309,320.00	45,750.09	309,320.00	0.00	0.0%
Noncapitalized Equipment		4400	189,406.00	189,406.00	4,867.88	189,406.00	0.00	0.0%
Food		4700	12,800,183.06	12,826,092.81	1,111,326.91	12,818,758.89	7,333.92	0.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,299,168.06</b>	<b>13,325,077.81</b>	<b>1,161,944.88</b>	<b>13,317,743.89</b>	<b>7,333.92</b>	<b>0.1%</b>
<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	16,712.00	16,712.00	1,560.61	16,712.00	0.00	0.0%
Dues and Memberships		5300	9,240.00	9,240.00	2,147.73	9,240.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	494,384.00	494,384.00	84,088.50	494,384.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,296.00	96,296.00	9,644.79	96,296.00	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	(455,799.06)	(481,708.81)	(88,750.18)	(474,374.89)	(7,333.92)	1.5%
Professional/Consulting Services and Operating Expenditures		5800	312,833.00	312,833.00	13,527.90	312,833.00	0.00	0.0%
Communications		5900	59,958.00	59,958.00	7,857.52	59,958.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>533,623.94</b>	<b>507,714.19</b>	<b>30,076.87</b>	<b>515,048.11</b>	<b>(7,333.92)</b>	<b>-1.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	795,130.00	795,130.00	126,154.06	795,130.00	0.00	0.0%
TOTAL, DEPRECIATION			795,130.00	795,130.00	126,154.06	795,130.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,231,455.00	1,231,455.00	300,000.00	1,231,455.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,231,455.00	1,231,455.00	300,000.00	1,231,455.00	0.00	0.0%
TOTAL, EXPENSES			32,583,725.00	32,583,725.00	4,699,269.48	32,583,725.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<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		



Description	Resource Codes	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	14,540,497.75	14,540,497.75	2,738,193.55	14,540,497.75	0.00	0.0%
5) TOTAL, REVENUES			14,540,497.75	14,540,497.75	2,738,193.55	14,540,497.75		
<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	537,642.00	538,205.47	156,080.02	538,205.47	0.00	0.0%
3) Employee Benefits		3000-3999	228,740.32	230,667.92	69,001.10	230,667.92	0.00	0.0%
4) Books and Supplies		4000-4999	25,795.49	21,475.97	4,296.46	21,475.97	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,684,523.70	23,542,409.48	2,676,229.88	23,542,409.48	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,476,701.51	24,332,758.84	2,905,607.46	24,332,758.84		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			63,796.24	(9,792,261.09)	(167,413.91)	(9,792,261.09)		
<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>			63,796.24	(9,792,261.09)	(167,413.91)	(9,792,261.09)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	22,014,352.12	28,322,403.28		28,322,403.28	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)			22,014,352.12	28,322,403.28		28,322,403.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,014,352.12	28,322,403.28		28,322,403.28		
2) Ending Net Position, June 30 (E + F1e)			22,078,148.36	18,530,142.19		18,530,142.19		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	22,078,148.36	18,530,142.19		18,530,142.19		
c) Unrestricted Net Position		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>								
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	5,200.00	5,200.00	108,509.89	5,200.00	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	14,535,297.75	14,535,297.75	2,629,678.91	14,535,297.75	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	4.75	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>			14,540,497.75	14,540,497.75	2,738,193.55	14,540,497.75	0.00	0.0%
<b>TOTAL REVENUES</b>			14,540,497.75	14,540,497.75	2,738,193.55	14,540,497.75		

Description	Resource Codes	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%
<b>TOTAL, CERTIFICATED SALARIES</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>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	119,581.00	119,581.00	39,860.48	119,581.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	418,061.00	411,185.97	112,121.90	411,185.97	0.00	0.0%
Other Classified Salaries		2900	0.00	7,438.50	4,097.64	7,438.50	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>537,642.00</b>	<b>538,205.47</b>	<b>156,080.02</b>	<b>538,205.47</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	84,947.00	84,947.00	23,535.34	84,947.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	41,130.00	41,180.00	11,683.79	41,180.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	80,722.00	82,599.60	27,533.20	82,599.60	0.00	0.0%
Unemployment Insurance		3501-3502	269.00	269.00	77.66	269.00	0.00	0.0%
Workers' Compensation		3601-3602	9,570.00	9,570.00	2,778.21	9,570.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,612.98	5,612.98	1,562.49	5,612.98	0.00	0.0%
OPEB, Active Employees		3751-3752	6,489.34	6,489.34	1,830.41	6,489.34	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>228,740.32</b>	<b>230,667.92</b>	<b>69,001.10</b>	<b>230,667.92</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
Materials and Supplies		4300	12,200.00	12,524.73	3,224.66	12,524.73	0.00	0.0%
Noncapitalized Equipment		4400	12,395.49	7,751.24	1,071.80	7,751.24	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>25,795.49</b>	<b>21,475.97</b>	<b>4,296.46</b>	<b>21,475.97</b>	<b>0.00</b>	<b>0.0%</b>
<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	1,700.00	12,300.00	3,284.55	12,300.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	780,000.00	762,410.00	691,403.00	762,410.00	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	2,400.00	5,547.53	(168.63)	5,547.53	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,591.91	10,016.64	557.20	10,016.64	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,894,306.44	22,750,609.96	1,981,153.76	22,750,609.96	0.00	0.0%
Communications		5900	1,025.35	1,025.35	0.00	1,025.35	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>13,684,523.70</b>	<b>23,542,409.48</b>	<b>2,676,229.88</b>	<b>23,542,409.48</b>	<b>0.00</b>	<b>0.0%</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>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			14,476,701.51	24,332,758.84	2,905,607.46	24,332,758.84		
<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		

Description	Resource Codes	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	2,000.00	2,000.00	900.26	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	900.26	2,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	1,248.08	0.00	1,248.08	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	1,248.08	0.00	1,248.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000.00	751.92	900.26	751.92		
<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>			2,000.00	751.92	900.26	751.92		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	396,012.74	397,260.82		397,260.82	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)			396,012.74	397,260.82		397,260.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			396,012.74	397,260.82		397,260.82		
2) Ending Net Position, June 30 (E + F1e)			398,012.74	398,012.74		398,012.74		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	398,012.74	398,012.74		398,012.74		
c) Unrestricted Net Position		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>								
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	2,000.00	2,000.00	900.26	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,000.00	2,000.00	900.26	2,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,000.00	2,000.00	900.26	2,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	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	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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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	1,248.08	0.00	1,248.08	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	1,248.08	0.00	1,248.08	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	1,248.08	0.00	1,248.08		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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%
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 (a + c - d + e)</b>			0.00	0.00	0.00	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)	46,842.97	46,842.97	46,532.92	46,838.63	(4.34)	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>	46,842.97	46,842.97	46,532.92	46,838.63	(4.34)	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	31.75	31.75	29.98	29.98	(1.77)	-6%
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 A5a through A5f)</b>	31.75	31.75	29.98	29.98	(1.77)	-6%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	46,874.72	46,874.72	46,562.90	46,868.61	(6.11)	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>						

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 05, 2017

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

#### CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Jayne Christakos

Telephone: 909-381-1164

Title: Chief Business Official

E-mail: jayne.christakos@sbcusd.com

### 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?  • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?  • 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?  • If yes, have there been changes since budget adoption in self-insurance liabilities?		X
				X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X	
				X
			n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
			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	

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	703,224,804.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	61,386,196.20
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	817,222.93
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	19,466,031.01
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,250.00
4. Other Transfers Out	All	9200	7200-7299	267,512.00
5. Interfund Transfers Out	All	9300	7600-7629	1,501,324.44
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	208,978.78
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	800,782.00
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)				23,065,101.16
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	0.00
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)				618,773,507.07

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)*		46,562.90
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,288.98
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	565,075,332.01	12,079.10
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)	565,075,332.01	12,079.10
B. Required effort (Line A.2 times 90%)	508,567,798.81	10,871.19
C. Current year expenditures (Line I.E and Line II.B)	618,773,507.07	13,288.98
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

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	509,703,022.00	1.77%	518,709,903.00	1.24%	525,149,718.00
2. Federal Revenues	8100-8299	1,070,019.33	0.00%	1,070,019.33	0.00%	1,070,019.33
3. Other State Revenues	8300-8599	16,032,248.08	-42.98%	9,141,663.72	0.00%	9,141,663.72
4. Other Local Revenues	8600-8799	4,715,865.00	0.00%	4,715,865.00	0.00%	4,715,865.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(58,079,966.00)	4.67%	(60,791,620.00)	0.31%	(60,977,357.00)
6. Total (Sum lines A1 thru A5c)		473,441,188.41	-0.13%	472,845,831.05	1.32%	479,099,909.05
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				221,096,267.92		221,481,608.54
b. Step & Column Adjustment				3,749,436.27		3,737,474.94
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,364,095.65)		(4,212,442.72)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	221,096,267.92	0.17%	221,481,608.54	-0.21%	221,006,640.76
2. Classified Salaries						
a. Base Salaries				60,885,515.86		61,285,066.83
b. Step & Column Adjustment				546,704.21		542,903.17
c. Cost-of-Living Adjustment						
d. Other Adjustments				(147,153.24)		(969,041.11)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	60,885,515.86	0.66%	61,285,066.83	-0.70%	60,858,928.89
3. Employee Benefits	3000-3999	105,305,914.27	9.56%	115,368,192.74	7.36%	123,858,528.72
4. Books and Supplies	4000-4999	34,533,347.36	-31.24%	23,746,637.36	-18.95%	19,246,637.36
5. Services and Other Operating Expenditures	5000-5999	75,559,288.63	-4.93%	71,837,398.88	-3.72%	69,164,398.88
6. Capital Outlay	6000-6999	2,009,484.52	-8.38%	1,841,151.50	0.00%	1,841,151.50
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,409,586.62)	-9.47%	(5,802,814.92)	3.01%	(5,977,503.92)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,501,324.44	0.00%	1,501,324.44	0.00%	1,501,324.44
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)		494,506,556.38	-0.65%	491,283,565.37	0.05%	491,525,106.63
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(21,065,367.97)		(18,437,734.32)		(12,425,197.58)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		66,229,166.58		45,163,798.61		26,726,064.29
2. Ending Fund Balance (Sum lines C and D1)		45,163,798.61		26,726,064.29		14,300,866.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	321,127.00		321,127.00		321,127.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	30,742,671.61		13,054,937.29		479,739.71
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,100,000.00		13,350,000.00		13,500,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		45,163,798.61		26,726,064.29		14,300,866.71

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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,100,000.00		13,350,000.00		13,500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>14,100,000.00</b>		<b>13,350,000.00</b>		<b>13,500,000.00</b>
<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.						
B1D and B2D in 2018-19 reflect a decrease in certificated and classifeid salaries due to exhaustion of carryover and one time allocations in 2017-18. In 2019-20, the reduction in certificated and Classified salaries results from programs ending and proposed savings from further reductions						

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%	
2. Federal Revenues	8100-8299	58,900,321.94	-25.61%	43,817,777.29	0.00%	43,817,777.29
3. Other State Revenues	8300-8599	73,356,561.24	-11.00%	65,286,623.51	0.52%	65,627,001.79
4. Other Local Revenues	8600-8799	1,310,196.67	-33.89%	866,155.31	0.00%	866,155.31
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	58,079,966.00	4.67%	60,791,620.00	0.31%	60,977,357.00
6. Total (Sum lines A1 thru A5c)		191,647,045.85	-10.90%	170,762,176.11	0.31%	171,288,291.39
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				58,742,426.29		57,332,100.87
b. Step & Column Adjustment				958,354.68		1,014,914.27
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,368,680.10)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,742,426.29	-2.40%	57,332,100.87	1.77%	58,347,015.14
2. Classified Salaries						
a. Base Salaries				22,571,260.57		22,765,991.24
b. Step & Column Adjustment				203,141.35		204,969.62
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,410.68)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,571,260.57	0.86%	22,765,991.24	0.90%	22,970,960.86
3. Employee Benefits	3000-3999	50,422,036.79	5.95%	53,423,450.82	5.88%	56,562,662.26
4. Books and Supplies	4000-4999	21,613,270.37	-75.91%	5,206,139.98	80.40%	9,391,876.98
5. Services and Other Operating Expenditures	5000-5999	33,077,462.97	-13.75%	28,528,015.92	0.00%	28,528,015.92
6. Capital Outlay	6000-6999	17,531,154.04	-78.38%	3,790,842.06	0.00%	3,790,842.06
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	267,512.00	0.00%	267,512.00	0.00%	267,512.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,493,125.02	-36.84%	2,838,024.88	-5.58%	2,679,785.58
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)		208,718,248.05	-16.56%	174,152,077.77	4.82%	182,538,670.80
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(17,071,202.20)		(3,389,901.66)		(11,250,379.41)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		35,774,577.20		18,703,375.00		15,313,473.34
2. Ending Fund Balance (Sum lines C and D1)		18,703,375.00		15,313,473.34		4,063,093.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	18,703,375.00		15,313,473.34		4,063,093.93
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,703,375.00		15,313,473.34		4,063,093.93

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
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	509,703,022.00	1.77%	518,709,903.00	1.24%	525,149,718.00
2. Federal Revenues	8100-8299	59,970,341.27	-25.15%	44,887,796.62	0.00%	44,887,796.62
3. Other State Revenues	8300-8599	89,388,809.32	-16.74%	74,428,287.23	0.46%	74,768,665.51
4. Other Local Revenues	8600-8799	6,026,061.67	-7.37%	5,582,020.31	0.00%	5,582,020.31
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		665,088,234.26	-3.23%	643,608,007.16	1.05%	650,388,200.44
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				279,838,694.21		278,813,709.41
b. Step & Column Adjustment				4,707,790.95		4,752,389.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,732,775.75)		(4,212,442.72)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	279,838,694.21	-0.37%	278,813,709.41	0.19%	279,353,655.90
2. Classified Salaries						
a. Base Salaries				83,456,776.43		84,051,058.07
b. Step & Column Adjustment				749,845.56		747,872.79
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(155,563.92)		(969,041.11)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	83,456,776.43	0.71%	84,051,058.07	-0.26%	83,829,889.75
3. Employee Benefits	3000-3999	155,727,951.06	8.39%	168,791,643.56	6.89%	180,421,190.98
4. Books and Supplies	4000-4999	56,146,617.73	-48.43%	28,952,777.34	-1.09%	28,638,514.34
5. Services and Other Operating Expenditures	5000-5999	108,636,751.60	-7.61%	100,365,414.80	-2.66%	97,692,414.80
6. Capital Outlay	6000-6999	19,540,638.56	-71.18%	5,631,993.56	0.00%	5,631,993.56
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	292,512.00	0.00%	292,512.00	0.00%	292,512.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,916,461.60)	54.70%	(2,964,790.04)	11.23%	(3,297,718.34)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,501,324.44	0.00%	1,501,324.44	0.00%	1,501,324.44
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)		703,224,804.43	-5.37%	665,435,643.14	1.30%	674,063,777.43
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(38,136,570.17)		(21,827,635.98)		(23,675,576.99)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		102,003,743.78		63,867,173.61		42,039,537.63
2. Ending Fund Balance (Sum lines C and D1)		63,867,173.61		42,039,537.63		18,363,960.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	321,127.00		321,127.00		321,127.00
b. Restricted	9740	18,703,375.00		15,313,473.34		4,063,093.93
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	30,742,671.61		13,054,937.29		479,739.71
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,100,000.00		13,350,000.00		13,500,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		63,867,173.61		42,039,537.63		18,363,960.64

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	14,100,000.00		13,350,000.00		13,500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		14,100,000.00		13,350,000.00		13,500,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.01%		2.01%		2.00%
<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):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		46,532.92		46,330.24		46,330.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		703,224,804.43		665,435,643.14		674,063,777.43
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)		703,224,804.43		665,435,643.14		674,063,777.43
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,064,496.09		13,308,712.86		13,481,275.55
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)		14,064,496.09		13,308,712.86		13,481,275.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	191,832.25	0.00	0.00	(1,916,461.60)				
Other Sources/Uses Detail					0.00	1,501,324.44		
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	91,191.00	0.00	265,839.00	0.00				
Other Sources/Uses Detail					93,153.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	131,070.00	0.00	419,167.60	0.00				
Other Sources/Uses Detail					1,408,171.44	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	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	49,579.00	0.00						
Other Sources/Uses Detail					5.25	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					67.31	72.56		
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	2,845,613.75		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	686.00	0.00						
Other Sources/Uses Detail					2,845,613.75	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	(474,374.89)	1,231,455.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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				
62I CHARTER SCHOOLS ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND	10,016.64	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND					0.00			
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	0.00			0.00			
Expenditure Detail								
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	474,374.89	(474,374.89)	1,916,461.60	(1,916,461.60)	4,347,010.75	4,347,010.75		

San Bernardino City Unified School District  
First Interim Csh Flow as of October 31, 2017

Major Range Description	Beginning Balance 7/1/2017	Month 7/31/2017	Month 8/31/2017	Month 9/30/2017	Month 10/31/2017	Month 11/30/2017	Month 12/31/2017	Month 1/31/2018	Month 2/28/2018	Month 3/31/2018	Month 4/30/2018	Month 5/31/2018	Month 6/30/2018	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
District 76 San Bernardino City Unified School Distr																		
Fund 01 GENERAL FUND																		
Fund Summary																		
Beginning Month Cash	-	151,503,393.24	118,161,094.15	90,293,447.00	111,586,354.51	102,898,199.55	107,305,451.40	133,494,042.61	141,322,126.11	127,546,489.72	138,337,603.84	135,630,360.60	121,146,996.38	-	-	-	126,164,611.13	-
Revenue																		
LCFF Principal Apportionment (8010 to 8019)	-	21,004,033.00	21,004,033.00	52,983,518.00	37,807,259.00	53,178,484.80	60,268,949.44	42,542,787.84	35,452,323.20	53,178,484.80	35,452,323.20	35,452,323.20	42,542,787.84	(3,545,232.32)	-	487,322,075.00	(3,545,232.32)	487,322,075.00
LCFF Property Taxes (8020 to 8079)	-	908,594.91	-	-	-	2,755,037.57	5,009,159.22	8,515,570.67	500,915.92	250,457.96	5,009,159.22	2,755,037.57	-	250,457.96	-	25,954,391.00	250,457.96	25,954,391.00
LCFF Miscellaneous Funds (8080 to 8099)	-	-	(2,007,648.15)	(280,769.92)	(124,998.29)	(162,403.87)	(46,401.11)	(81,201.93)	(313,207.46)	(69,601.66)	(92,802.21)	(92,802.21)	(92,802.21)	(208,804.98)	-	(3,573,444.00)	(208,804.98)	(3,573,444.00)
Federal Revenue (8100 to 8299)	-	148,227.24	818,549.89	12,901,885.57	(4,373,893.66)	2,019,022.89	3,533,290.06	-	504,755.72	7,571,335.83	1,009,511.44	6,057,068.67	14,133,160.22	15,647,427.40	-	59,970,341.27	15,647,427.40	59,970,341.27
Other State Revenue (8300 to 8599)	-	1,300,644.00	1,985,914.00	13,583,828.49	599,899.79	4,315,111.38	8,630,222.76	9,349,408.00	2,876,740.92	6,472,667.07	7,191,852.30	2,876,740.92	33,801,705.83	(3,595,926.14)	-	89,388,809.32	(3,595,926.14)	89,388,809.32
Other Local Revenue (8600 to 8799)	-	398,431.86	159,497.96	138,108.77	391,212.09	691,433.54	740,821.65	691,433.54	148,164.33	49,388.11	296,328.66	1,382,867.08	395,104.88	543,269.20	-	6,026,061.67	543,269.20	6,026,061.67
Total Revenue		23,759,931.01	21,960,346.70	79,326,570.91	34,299,478.93	62,796,686.31	78,136,042.02	61,017,998.12	39,169,692.63	67,452,732.11	48,866,372.61	48,431,235.23	90,779,956.56	9,091,191.12	-	665,088,234.26	9,091,191.12	665,088,234.26
Expenditure																		
Certificated Salary (1000 to 1999)	-	(11,616.81)	21,999,335.03	22,973,148.17	23,208,264.46	23,284,157.47	23,284,157.47	23,284,157.47	23,284,157.47	23,284,157.47	23,284,157.47	23,284,157.47	23,284,157.47	25,396,303.60	-	279,838,694.21	25,396,303.60	279,838,694.21
Classified Salary (2000 to 2999)	-	4,720,604.19	6,915,546.77	9,913,576.24	3,741,746.27	7,561,192.34	5,816,301.80	7,561,192.34	6,397,931.98	6,397,931.98	7,561,192.34	7,561,192.34	9,306,082.88	2,284.96	-	83,456,776.43	2,284.96	83,456,776.43
Employee Benefit (3000 to 3999)	-	2,303,253.92	10,951,052.12	11,684,228.04	10,941,519.87	10,786,241.86	11,984,713.18	10,786,241.86	10,786,241.86	11,984,713.18	10,786,241.86	11,984,713.18	38,351,082.18	2,397,707.95	-	155,727,951.06	2,397,707.95	155,727,951.06
Books and Supplies (4000 to 4999)	-	169,659.14	1,000,760.97	1,966,949.61	2,707,326.83	3,019,035.57	2,515,862.98	2,012,690.38	5,534,898.55	5,534,898.55	4,025,380.76	6,541,243.74	8,553,934.12	12,563,976.53	-	56,146,617.73	12,563,976.53	56,146,617.73
Services and Operating Expenditures (5000 to 5999)	-	3,640,521.58	2,889,751.84	6,812,322.67	10,803,086.21	5,078,941.30	11,850,863.03	9,311,392.38	5,078,941.30	7,618,411.95	8,464,902.17	7,618,411.95	10,157,882.60	19,311,322.62	-	108,636,751.60	19,311,322.62	108,636,751.60
Capital Outlay (6000 to 6999)	-	14,640.41	(21,690.57)	1,148,694.13	142,083.60	1,641,359.26	(1,641,359.26)	547,119.75	1,094,239.50	1,458,986.01	547,119.75	2,735,598.76	547,119.75	11,326,727.47	-	19,540,638.56	11,326,727.47	19,540,638.56
Other Outgo (7100 to 7499)	-	(104,473.68)	-	408,278.87	(290,891.77)	(245,529.45)	-	(425,584.39)	(16,368.63)	65,474.52	196,423.56	(114,580.41)	(229,160.82)	(867,537.40)	-	(1,623,949.60)	(867,537.40)	(1,623,949.60)
Interfund Transfers Out (7600 to 7629)	-	-	-	(695,159.97)	695,159.97	1,141,006.57	-	-	-	30,026.49	-	-	-	330,291.38	-	1,501,324.44	330,291.38	1,501,324.44
Total Expenditure		10,732,588.75	43,734,756.16	54,212,037.76	51,948,295.44	52,266,404.92	53,810,539.20	53,077,209.79	52,160,042.03	56,374,600.15	54,865,417.91	59,610,737.03	89,971,098.18	70,461,077.11	-	703,224,804.43	70,461,077.11	703,224,804.43
Revenue Less Expense		13,027,342.26	(21,774,409.46)	25,114,533.15	(17,648,816.51)	10,530,281.39	24,325,502.82	7,940,788.33	(12,990,349.40)	11,078,131.96	(5,999,045.30)	(11,179,501.80)	808,858.38	(61,369,885.99)	-	(38,136,570.17)	(61,369,885.99)	-
Assets																		
REVOLVING CASH ACCOUNT (9130)	211,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	211,000.00	211,000.00	211,000.00	-
ACCOUNTS RECEIVABLE (9210)	20,499,210.40	-	(3,149,843.44)	6,117,216.96	11,576,393.65	1,310,197.51	3,990,146.96	59,554.43	119,108.86	297,772.16	-	59,554.43	119,108.88	-	-	20,499,210.40	-	-
DUE FROM OTHER FUNDS (9310)	3,149,843.44	-	3,149,843.44	-	-	-	-	-	-	-	-	-	-	-	-	3,149,843.44	-	-
STORES (9320)	68,016.63	-	-	-	0.50	123,109.20	5,441.29	(73,457.42)	(9,522.26)	8,161.94	19,724.68	(1,360.32)	(4,080.97)	(0.01)	(0.02)	68,016.63	(0.01)	-
Stores re-valuation (9329)	43,110.87	-	-	-	-	-	-	-	-	(18,106.57)	-	-	61,217.44	-	-	43,110.87	-	-
PREPAID EXPENDITURES (9330)	434,787.36	-	-	-	434,787.36	-	-	-	-	-	-	-	-	-	-	434,787.36	-	-
Total Assets	24,405,968.70	-	-	6,117,216.96	12,011,181.51	1,433,306.71	3,995,588.25	(13,902.99)	109,586.60	287,827.53	19,724.68	58,194.11	176,245.35	(0.01)	210,999.98	24,405,968.70	210,999.99	-
Liabilities																		
CURRENT LIABILITIES (9510)	65,002,778.57	42,047,484.45	(1,995,886.71)	12,080,140.96	850,615.44	7,332,458.90	2,764,697.62	120,204.24	480,816.98	721,225.47	360,612.73	120,204.24	120,204.25	-	(0.00)	65,002,778.57	(0.00)	-
EMPLOYEE PAID PERS SUSP ACCT (9552)	-	-	(8,271.42)	17,962.80	(13,446.34)	41,787.40	24,886.72	51,444.94	(27,301.10)	(371.44)	(23,400.95)	1,300.05	22,512.86	45,025.72	-	22,512.86	-	-
EMPLOYER PERS SUSPENSE ACCOUNT (9562)	-	33,404.85	13,845.31	73,738.59	33,676.48	102,728.09	(53,975.77)	80,093.08	114,916.16	17,411.54	50,493.47	26,117.31	(511,899.28)	19,450.17	-	38,900.34	-	19,450.17
EMPLOYER H&W SUSPENSE ACCOUNT (9564)	-	3,524,421.00	344,430.68	80,886.62	(294,466.71)	160,198.84	(480,596.52)	(320,397.68)	320,397.68	(40,049.71)	(3,684,573.35)	3,684,573.35	(3,684,573.35)	389,749.15	779,498.30	-	389,749.15	-
EMPLOYER U.I. SUSPENSE ACCOUNT (9565)	-	(2,646.61)	(14,496.58)	(14,691.85)	16,433.12	(20,746.60)	(12,908.99)	23,512.81	(11,064.85)	(11,525.89)	23,973.85	(13,831.06)	(23,051.78)	61,044.43	122,088.86	-	61,044.43	-
EMPLOYER W.C. SUSPENSE ACCOUNT (9566)	-	(94,704.17)	(519,730.50)	(1,061,675.19)	1,123,934.40	(16,126.39)	32,924.71	31,244.88	(15,454.45)	(16,462.35)	(16,126.39)	31,580.84	2,015.80	518,578.81	1,037,157.62	-	518,578.81	-
EMPLOYER ARS SUSPENSE ACCOUNT (9568)	-	(116.67)	(711.84)	(4,369.45)	4,291.12	(7,432.85)	7,432.85	(891.94)	(4,013.74)	(4,311.05)	9,365.39	(6,689.56)	(8,176.14)	15,623.88	31,247.76	-	15,623.88	-
EMPLOYER OTH BENEFIT SUSP ACCT (9569)	-	(8,966.81)	(2,644.13)	312.76	1,086.74	(155.82)	(16,828.34)	-	(16,360.89)	(16,672.53)	(155.82)	(7,946.72)	73,701.91	(5,370.35)	(10,740.70)	-	(5,370.35)	-
Retiree H & W (pay as you go) (9577)	-	(52,197.44)	(282,229.58)	(546,247.28)	592,272.12	(13,457.95)	(13,457.95)	66,997.18	(13,457.95)	(13,457.95)	(13,457.95)	26,330.77	2,633.08	259,730.90	519,461.80	-	259,730.90	-
Employer OPEB Suspense Account (9578)	-	(63,187.44)	(343,407.95)	(697,010.30)	738,334.91	(15,800.07)	(16,072.48)	73,279.64	(15,527.66)	(16,344.90)	(16,072.48)	31,600.14	2,451.74	337,756.85	675,513.70	-	337,756.85	-
SALES TAX LIABILITY ACCOUNT (9580)	-	(13,849.81)	(499.18)	9,794.94	(2,211.32)	(7,117.30)	8,388.25	(127.09)	3,177.37	(17,666.16)	14,234.61	(6,481.83)	(7,117.30)	19,474.82	38,949.64	-	19,474.82	-
DUE TO OTHER FUNDS (9610)	1,876,844.48	-	1,876,844.48	-	-	-	-	-	-	-	-	-	-	-	-	1,876,844.48	-	-
OTHER TEMPORARY LOANS (9648)	-	1,000,000.00	-	-	-	-	-	-	-	-	-	(500,000.00)	-	-	(500,000.00)	-	(500,000.00)	-
DEFERRED REVENUE (9650)	7,025,995.11	-	7,025,995.11	-	-	-	-	-	-	-	-	-	-	-	-	7,025,995.11	-	-
Total Liabilities	73,905,618.16	46,369,641.35	6,093,237.69	9,938,842.60	3,050,519.96	7,556,336.25	2,132,499.86	98,801.84	894,873.59	574,845.37	(3,272,077.38)	3,362,056.53	(4,032,511.02)	1,638,551.52	2,777,103.04	73,905,618.16	1,138,551.52	-
Balance Sheet		(46,369,641.35)	(6,093,237.69)	(3,821,625.64)	8,960,661.55	(6,123,029.54)	1,863,088.39	(112,704.83)	(785,286.99)	(287,017.84)	3,291,802.06	(3,303,862.42)	4,208,756.37	(1,638,551.53)	(2,566,103.06)	(49,499,649.46)	(927,551.53)	-
Net Increase/Decrease		(33,342,299.09)	(27,867,647.15)	21,292,907.51	(8,688,154.96)	4,407,251.85	26,188,591.21	7,828,083.50	(13,775,636.39)	10,791,114.12	(2,707,243.24)	(14,483,364.22)	5,017,614.75					

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	46,843.00	46,838.63		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>46,843.00</b>	<b>46,838.63</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	46,395.00	46,482.00		
Charter School				
<b>Total ADA</b>	<b>46,395.00</b>	<b>46,482.00</b>	<b>0.2%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	46,213.00	46,300.00		
Charter School				
<b>Total ADA</b>	<b>46,213.00</b>	<b>46,300.00</b>	<b>0.2%</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	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	49,363	49,461		
Charter School				
<b>Total Enrollment:</b>	<b>49,363</b>	<b>49,461</b>	<b>0.2%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	49,116	49,214		
Charter School				
<b>Total Enrollment:</b>	<b>49,116</b>	<b>49,214</b>	<b>0.2%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	49,116	49,214		
Charter School				
<b>Total Enrollment:</b>	<b>49,116</b>	<b>49,214</b>	<b>0.2%</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	47,476	50,242	
Charter School			
<b>Total ADA/Enrollment</b>	<b>47,476</b>	<b>50,242</b>	<b>94.5%</b>
Second Prior Year (2015-16)			
District Regular	47,372	50,211	
Charter School			
<b>Total ADA/Enrollment</b>	<b>47,372</b>	<b>50,211</b>	<b>94.3%</b>
First Prior Year (2016-17)			
District Regular	46,889	49,840	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>46,889</b>	<b>49,840</b>	<b>94.1%</b>
		Historical Average Ratio:	94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>94.8%</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	46,533	49,461		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>46,533</b>	<b>49,461</b>	<b>94.1%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	46,300	49,214		
Charter School				
<b>Total ADA/Enrollment</b>	<b>46,300</b>	<b>49,214</b>	<b>94.1%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	46,300	49,214		
Charter School				
<b>Total ADA/Enrollment</b>	<b>46,300</b>	<b>49,214</b>	<b>94.1%</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:

##### 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)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2017-18)	511,739,773.00	512,004,013.00	0.1%	Met
1st Subsequent Year (2018-19)	521,694,573.00	522,331,301.00	0.1%	Met
2nd Subsequent Year (2019-20)	527,853,333.00	528,777,034.00	0.2%	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)	327,201,448.39	396,637,623.70	82.5%
Second Prior Year (2015-16)	347,427,901.48	440,173,459.69	78.9%
First Prior Year (2016-17)	373,290,868.60	456,380,463.43	81.8%
	Historical Average Ratio:		81.1%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.1% to 84.1%	78.1% to 84.1%	78.1% to 84.1%

### 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)	387,287,698.05	493,005,231.94	78.6%	Met
1st Subsequent Year (2018-19)	398,134,868.11	489,782,240.93	81.3%	Met
2nd Subsequent Year (2019-20)	405,724,098.37	490,023,782.19	82.8%	Met

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

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

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

Explanation:  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

#### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2017-18)	44,503,620.43	59,970,341.27	34.8%	Yes
1st Subsequent Year (2018-19)	44,387,211.10	44,887,796.62	1.1%	No
2nd Subsequent Year (2019-20)	44,387,211.10	44,887,796.62	1.1%	No

Explanation:  
(required if Yes)

Carryover of Federal programs from 2016-17 of more than \$8.5 million plus additional Title I funding of \$6.6 million in 17-18

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

Current Year (2017-18)	68,092,911.73	89,388,809.32	31.3%	Yes
1st Subsequent Year (2018-19)	68,311,001.73	74,428,287.23	9.0%	Yes
2nd Subsequent Year (2019-20)	68,530,966.73	74,768,665.51	9.1%	Yes

Explanation:  
(required if Yes)

Carryover of State programs from 2016-17 of more than \$6.6 million plus \$2.7 million in new State programs as well as \$6.8 million for one time mandates in 2017-18. The projection for STRS on behalf was increased based upon 2016-17 actual in the amount of \$4.7 million.

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

Current Year (2017-18)	6,071,311.39	6,026,061.67	-0.7%	No
1st Subsequent Year (2018-19)	5,991,791.39	5,582,020.31	-6.8%	Yes
2nd Subsequent Year (2019-20)	5,991,791.39	5,582,020.31	-6.8%	Yes

Explanation:  
(required if Yes)

Revenue for local programs (including RDA) have been reduced based upon actual activity in the current year

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

Current Year (2017-18)	38,006,754.73	56,146,617.73	47.7%	Yes
1st Subsequent Year (2018-19)	34,513,880.50	28,952,777.34	-16.1%	Yes
2nd Subsequent Year (2019-20)	29,713,880.50	28,638,514.34	-3.6%	No

Explanation:  
(required if Yes)

2017-18 has been increased based upon carryover of program balances from 2016-17 as well as one time allocations for new programs. Projections for 2018-19 have been revised based upon actual activity in the current year and program reductions

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

Current Year (2017-18)	96,352,844.30	108,636,751.60	12.7%	Yes
1st Subsequent Year (2018-19)	95,108,718.53	100,365,414.80	5.5%	Yes
2nd Subsequent Year (2019-20)	92,435,718.53	97,692,414.80	5.7%	Yes

Explanation:  
(required if Yes)

2017-18 expenditures were increased based upon carryover of program balances from 2016-17 as well as one time allocations for new program. 2018-19 has been reduced to reflect the exhaustion of carryover dollars in 2017-18



#### 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)	118,667,843.55	155,385,212.26	30.9%	Not Met
1st Subsequent Year (2018-19)	118,690,004.22	124,898,104.16	5.2%	Not Met
2nd Subsequent Year (2019-20)	118,909,969.22	125,238,482.44	5.3%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	134,359,599.03	164,783,369.33	22.6%	Not Met
1st Subsequent Year (2018-19)	129,622,599.03	129,318,192.14	-0.2%	Met
2nd Subsequent Year (2019-20)	122,149,599.03	126,330,929.14	3.4%	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)

Carryover of Federal programs from 2016-17 of more than \$8.5 million plus additional Title I funding of \$6.6 million in 17-18

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

Carryover of State programs from 2016-17 of more than \$6.6 million plus \$2.7 million in new State programs as well as \$6.8 million for one time mandates in 2017-18. The projection for STRS on behalf was increased based upon 2016-17 actual in the amount of \$4.7 million.

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

Revenue for local programs (including RDA) have been reduced based upon actual activity in the current year

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

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

2017-18 has been increased based upon carryover of program balances from 2016-17 as well as one time allocations for new programs. Projections for 2018-19 have been revised based upon actual activity in the current year and program reductions

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

2017-18 expenditures were increased based upon carryover of program balances from 2016-17 as well as one time allocations for new program. 2018-19 has been reduced to reflect the exhaustion of carryover dollars in 2017-18

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	13,023,730.56	17,333,290.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		17,300,000.00	

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

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

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	2.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.7%	0.7%	0.7%

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2017-18)	(21,065,367.97)	494,506,556.38	4.3%	Not Met
1st Subsequent Year (2018-19)	(18,437,734.32)	491,283,565.37	3.8%	Not Met
2nd Subsequent Year (2019-20)	(12,425,197.58)	491,525,106.63	2.5%	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)

In 2017-18, the district has allocated \$19.6 million in carryover from 2016-17 for one time purposes resulting in increased deficit spending. In 2018-19, reserves from 2017-18 are planned to fund expenditures for TSSP and textbooks. In 2019-20, reductions are planned to address deficit spending resulting from increases in PERS, STRS and Health and Welfare increases.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		Status
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	
Current Year (2017-18)	63,867,173.61	Met
1st Subsequent Year (2018-19)	42,039,537.63	Met
2nd Subsequent Year (2019-20)	18,363,960.64	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Ending Cash Balance General Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2017-18)		63,867,173.61	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.)	46,533	46,330	46,330
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

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

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	703,224,804.43	665,435,643.14	674,063,777.43
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)	703,224,804.43	665,435,643.14	674,063,777.43
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,064,496.09	13,308,712.86	13,481,275.55
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	14,064,496.09	13,308,712.86	13,481,275.55

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	14,100,000.00	13,350,000.00	13,500,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	14,100,000.00	13,350,000.00	13,500,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.01%	2.01%	2.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>14,064,496.09</b>	<b>13,308,712.86</b>	<b>13,481,275.55</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)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

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:

District has included on time revenues for the Targeted School Support Plan for Student Progress in the amount of \$2.8 million in 2017-18 and 2018-19. These expenditures are excluded in 2019-20

### 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)	(57,292,833.00)	(58,079,966.00)	1.4%	787,133.00	Met
1st Subsequent Year (2018-19)	(57,292,833.00)	(60,791,620.00)	6.1%	3,498,787.00	Not Met
2nd Subsequent Year (2019-20)	(57,292,833.00)	(60,977,357.00)	6.4%	3,684,524.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	3,508,495.44	1,501,324.44	-57.2%	(2,007,171.00)	Not Met
1st Subsequent Year (2018-19)	3,508,495.44	1,501,324.44	-57.2%	(2,007,171.00)	Not Met
2nd Subsequent Year (2019-20)	3,508,495.44	1,501,324.44	-57.2%	(2,007,171.00)	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)

District is anticipating receiving Prop 51 funding which will require a return to contributing 3% of general fund expenditures to the Routine Repair and Maintenance Program.

- 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)

Transfers to the Deferred Maintenance Fund were budgeted in the 76XX object at budget adoption. Subsequently, the transfer was reclassified to object 8091 LCFF Transfer

- 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)

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. 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**

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

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

No
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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)

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## 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?

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

Budget Adoption (Form 01CS, Item S7A)	First Interim
52,828,003.00	52,828,003.00
52,885,405.00	52,885,405.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial Jul 01, 2015	Actuarial Jul 01, 2015
---------------------------	---------------------------

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Budget Adoption (Form 01CS, Item S7A)	First Interim
6,718,470.00	6,718,470.00
6,718,470.00	6,718,470.00
6,718,470.00	6,718,470.00

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

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

8,645,279.16	8,515,973.36
8,280,133.83	8,280,133.83
8,280,133.83	8,280,133.83

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

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

2,413,131.00	2,413,131.00
2,318,898.00	2,318,898.00
2,739,151.00	2,739,151.00

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

- d. Number of retirees receiving OPEB benefits

296	318
296	318
296	318

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

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?

Yes

- 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
a. Accrued liability for self-insurance programs	17,062,244.00	23,549,390.00
b. Unfunded liability for self-insurance programs	17,062,244.00	23,549,390.00

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
a. Required contribution (funding) for self-insurance programs	17,062,244.00	23,549,390.00
Current Year (2017-18)	17,062,244.00	23,549,390.00
1st Subsequent Year (2018-19)	17,062,244.00	23,549,390.00
2nd Subsequent Year (2019-20)	17,062,244.00	23,549,390.00

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

b. Amount contributed (funded) for self-insurance programs	17,062,244.00	23,549,390.00
Current Year (2017-18)	17,062,244.00	23,549,390.00
1st Subsequent Year (2018-19)	17,062,244.00	23,549,390.00
2nd Subsequent Year (2019-20)	17,062,244.00	23,549,390.00

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?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,860.7	2,883.4	2,870.4	2,862.4

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)

**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)

**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:


--

**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)

**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)

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	2,068.9	2,054.9	2,054.9	2,044.9

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

No

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?

Yes

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

938,110

7. Amount included for any tentative salary schedule increases

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

0

0

0



**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)
Yes	Yes	Yes
18,679,266	20,360,400	22,192,836
100.0%	100.0%	100.0%
6.2%	9.0%	9.0%

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

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

No		
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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)
Yes	Yes	Yes
668,841	674,861	735,598
0.9%	0.9%	0.9%

**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)
Yes	Yes	Yes
Yes	Yes	Yes

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

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


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

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

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

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

n/a

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	275.0	271.0	271.0	271.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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.

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

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

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?

Yes

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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# The 2018-19 Budget California's Fiscal Outlook

## Executive Summary

### Executive Summary

Each year, our office publishes the *Fiscal Outlook* in anticipation of the upcoming state budget process. In this report, we summarize our assessment of California's budget condition. The goal of this report is to provide the Legislature with a planning document to show how the budget may fare under current laws and policies. This report does not attempt to predict how the Legislature or other entities (such as the federal government) will act to change those policies. (This report is supplemented by a more detailed [Proposition 98 budget outlook publication](#) and [various other posts](#).)

**Near-Term Outlook Positive.** Under our current revenue and spending estimates, and assuming the Legislature makes no additional budget commitments, the state would end the 2018-19 fiscal year with \$19.3 billion in total reserves (including \$7.5 billion in discretionary reserves), as we discuss in Chapter 1. In the budget process, the Legislature will face decisions about how to use discretionary state resources, including whether to build more budget reserves or make new one-time and/or ongoing budget commitments. In addition, we estimate the Legislature will have \$5.3 billion in uncommitted school and community college funds to allocate in 2018-19. The state could use these resources to fully implement the Local Control Funding Formula and support a variety of other one-time and ongoing activities.

**Longer-Term Outlook: Significant Progress Made in Preparing for Next Recession.** The nearby figure displays our longer-term General Fund outlook under two different scenarios discussed in Chapter 2. The first scenario assumes continuing economic growth and the second assumes a moderate recession beginning in 2019-20. If the economy continues to grow, as shown in the top part of the figure, the state has operating surpluses of about \$6 billion each year. If the economy experiences a moderate recession, as shown in the bottom part, the state has enough reserves to cover its deficits until 2021-22. At that point, available reserves are sufficient to cover only a portion of the operating deficit, and the state would need to use some combination of spending reductions or tax increases to address the remaining \$11 billion. Both of these scenarios assume the state makes no additional budgetary commitments in any year over the period. If instead the state committed to new spending or tax reductions, the budget's bottom line would be worse off.

**Decisions by Federal Government or State Executive Branch Can Influence Budget Condition.** Although our outlook assumes the Legislature maintains its current laws and policies, decisions by other entities can either help or hurt the budget's bottom line. In particular, the federal government could make changes to health care, tax, immigration, trade, or other policies. Similarly, in the upcoming budget process, the state executive branch has discretion to allocate different levels of revenues from two recent measures—Proposition 55 and Proposition 56—to Medi-Cal, the state's health care program for low-income Californians.

**The Importance of Building More Reserves.** Given all of the uncertainties faced by the state budget, we encourage the Legislature to continue its recent practice of building more reserves.

To view the full report: <http://www.lao.ca.gov/Publications/Report/3718>

## Schools and Community Colleges

### ***Proposition 98 Sets Minimum Funding Level for Schools and Community***

**Colleges.** State funding for schools and community colleges is governed largely by Proposition 98, passed by voters in 1988 and modified in 1990. The measure establishes a minimum annual funding requirement, commonly referred to as the minimum guarantee. The state adjusts the minimum guarantee each year based on various factors including General Fund revenue, per capita personal income, and K-12 student attendance. The state meets the minimum guarantee through a combination of state General Fund and local property tax revenue, with increases in property tax revenue generally reducing General Fund costs. Although the state can provide more funding than Proposition 98 requires, in practice it usually funds at the guarantee.

***Minimum Guarantees Up in 2017-18 and 2018-19.*** Figure 6 shows our estimates of the minimum guarantee. For 2017-18, the guarantee is \$651 million (0.9 percent) above the level assumed in the June budget plan. The increase is due to General Fund revenue growing more quickly than previously assumed. Most of the associated cost of funding the higher guarantee, however, is covered by local property tax revenue coming in higher than anticipated. For 2018-19, the guarantee is \$2.6 billion (3.4 percent) above the revised 2017-18 level. This increase is driven primarily by growth in per capita personal income. About half of the associated cost of funding the higher guarantee is covered by the state General Fund (\$1.3 billion) and half by local property tax revenue (\$1.3 billion). The year-over-year increase in property tax revenue is due primarily to a 5.9 percent increase in assessed property values, which is close to the historical average over the past two decades.

**Figure 6**

### **Tracking Changes in the Minimum Guarantee**

*(In Millions)*

	2017-18			2018-19	
	June Budget Plan	November LAO Estimate	Change From Budget Plan	November LAO Estimate	Change From LAO 2017-18
<b>Minimum Guarantee</b>	<b>\$74,523</b>	<b>\$75,175</b>	<b>\$651</b>	<b>\$77,745</b>	<b>\$2,570</b>
Funding sources:					
General Fund	\$52,631	\$52,766	\$135	\$54,079	\$1,313
Local property tax	21,892	22,408	516	23,666	1,258

***Substantial Funding Available for Proposition 98 Priorities.*** The higher 2017-18 guarantee results in the Legislature having an additional \$651 million available for one-time purposes. In addition, the Legislature would have \$5.3 billion to allocate for any combination of one-time or ongoing purposes in 2018-19. This \$5.3 billion consists of a \$3.2 billion increase in the guarantee (from the level included in the June budget plan to our estimated 2018-19 level) and more than \$2 billion freed up from other adjustments—primarily the end of various one-time initiatives that were funded in 2017-18 but do not continue in 2018-19.

***Districts Face Pressure Primarily From Rising Pension Costs and Staffing Decisions.*** Whereas Proposition 98 sets an overall funding level, school and community college districts are responsible for developing their own local budgets. One of the most significant budget challenges for districts is the increase in contribution rates for the California State Teachers' Retirement System and the California Public Employees' Retirement System (CalPERS). In 2018-19, costs are expected to increase by about \$1.3 billion as result of these higher rates. Districts also are affected by costs for health benefits, which have been growing more quickly than inflation for many years. Additionally, districts typically face pressure to increase their salary schedules and, in some cases, reduce their student-teacher ratios. Though the state sets district employer pension rates, districts typically make decisions in these other areas of their budgets through collective bargaining agreements.

