



San Bernardino City Unified School District



2017-18 Second Interim Report

As of

January 31, 2018

San Bernardino City Unified School District

2017-18 Second Interim Report

**As of
January 31, 2018**

Dale Marsden, Ed. D.
Superintendent

Jayne Christakos
Chief Business Officer
Business Services

Prepared by:
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Fiscal Services
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San Bernardino City Unified School District 2017-18 Second Interim Report

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Assistant Superintendent, Education

Dr. Perry Wiseman
Assistant Superintendent, Human Resources

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Executive Director Community Engagement

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Chief School Police

Linda Bardere
Director, Communications

San Bernardino City Unified School District

Summary of Second Interim Assumptions

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

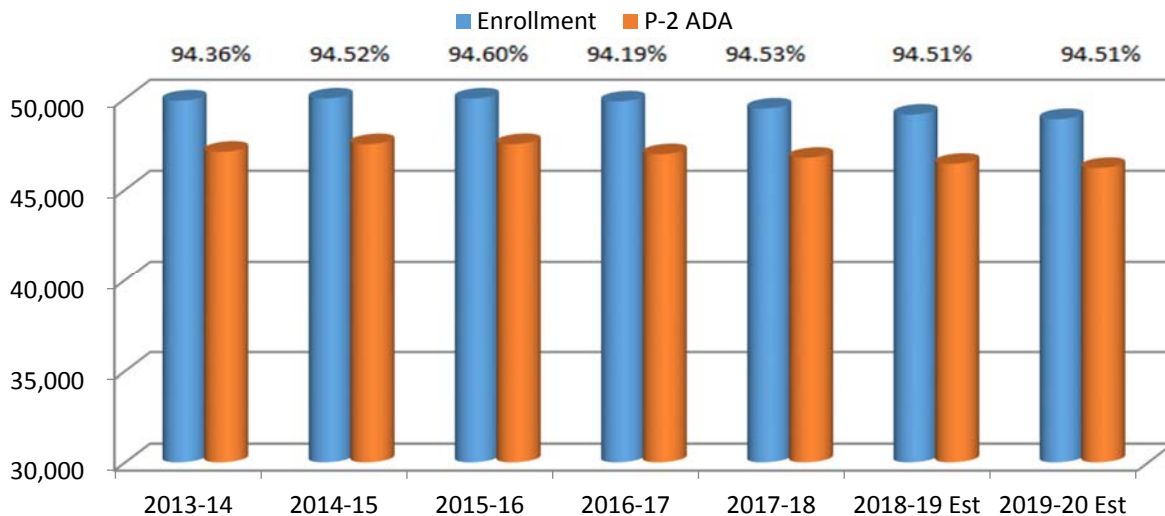
The Education Code, as updated by AB1200 and AB2756, requires school districts to report on their financial condition at the time of budget adoption and after closing the books with the unaudited actuals. Two interim reports are also required during the Fiscal Year for the periods from July 1 through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

The 2017-18 Second Interim Report provides an update on the financial position of the district as of January 31, 2018. This Second Interim Report and the multiyear assumptions below have been prepared including the most recent projections included in the 2018-19 Governor's Proposed Budget for Local Control Funding Formula (LCFF) Gap funding in Fiscal Years 2017-18 through 2019-20. All other known adjustments to projected 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 389 is reflected for 2017-18. An additional decline of 335 is projected for 2018-19 and again by 246 in 2019-20. The waiver filed to recoup the ADA lost as a result of the December 2015 terrorist attack was approved by the California Department of Education and resulted in an additional 86 ADA for the 2015-16 Fiscal Year. This adjustment was included in 2017-18 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 3,569 with projected ADA of 3,525 resulting in an average ADA to enrollment ratio for District Charters of 93.47%. The total LCFF funding attributable to these Charters is estimated at \$35.9 million.

ADA to Enrollment Trending – CBEDS to P2 ADA



*ADA to Enrollment ratio does not include ADA generated from NPS, Extended Year Special Ed or Community Schools. Enrollment ratio is calculated using October CBEDS and P-2

**San Bernardino City Unified School District
Summary of Second 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:

Fiscal Year	2017-18	2018-19	2019-20
COLA	1.56%	2.51%	2.41%
Gap Funding %	44.97%	100.0%	100.0%
LCFF Funding Amount – Increase over prior year	\$7.3M	\$27.5M	\$9.8M
Unduplicated Pupil Count – 3 Year Average	90.15%	89.96%	90.34%

The COLA used in the LCFF calculation is based upon Department of Finance Projections.

- 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 a one half of one percent decline in each of the subsequent years.

2017-18 LCFF Funding	
a. LCFF Target Funding in 2020-21	\$527,335,132
b. 2016-17 Floor Funding	\$497,251,407
c. LCFF Gap (a-b)	\$ 30,083,725
d. Gap Funding @ 43.19%	\$ 13,528,651
e. 2017-18 LCFF (b+d)	\$510,780,058
f. Base funding	\$357,446,938
g. Supplemental and Concentration (incl. TIIG)	\$153,334,000

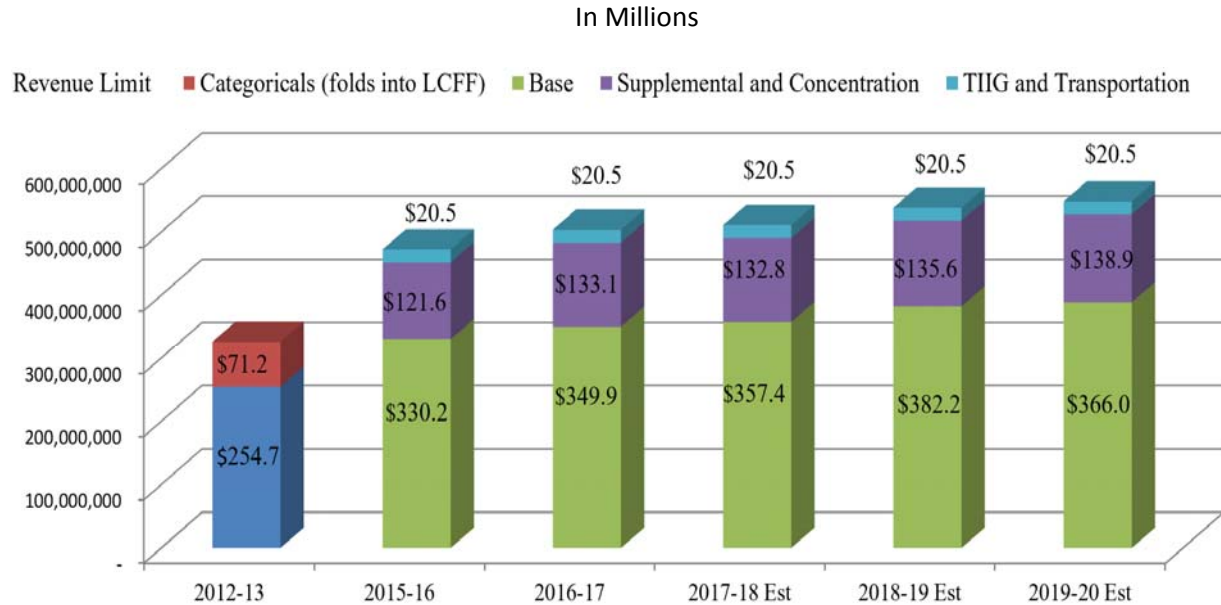
San Bernardino City Unified School District

Summary of Second 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 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 90.15% 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 \$877,570 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.

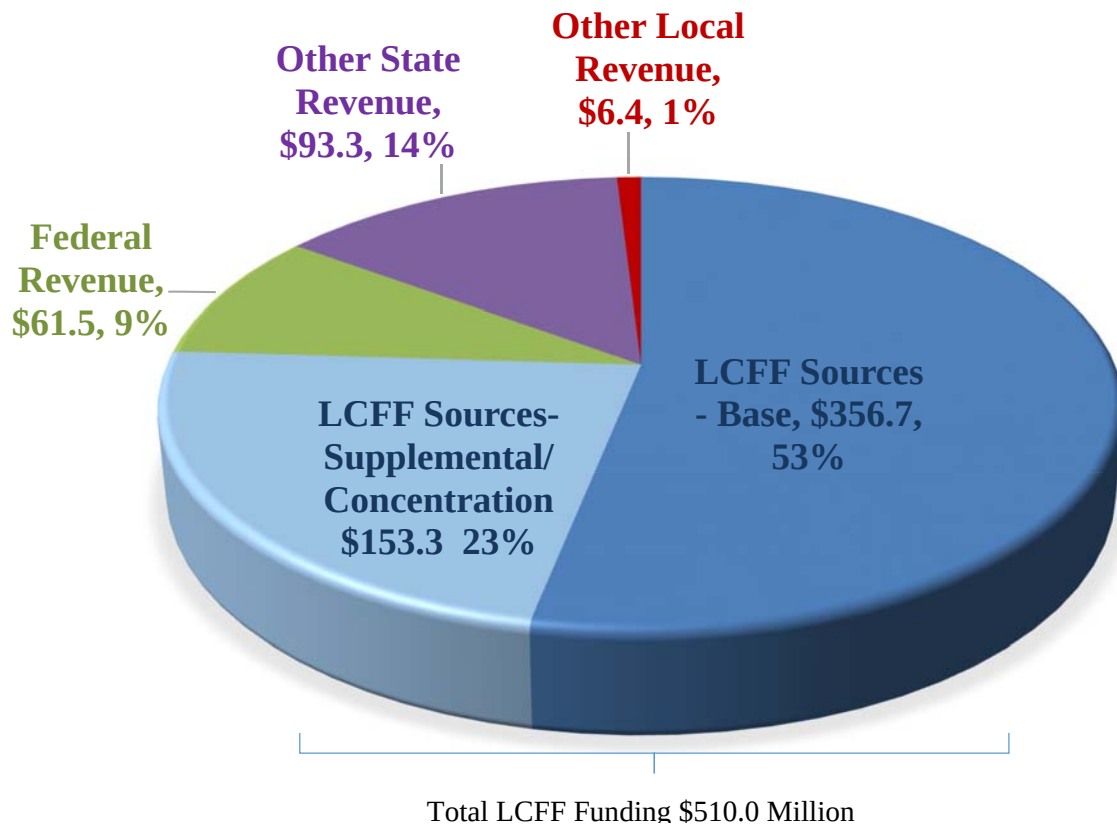
**San Bernardino City Unified School District
Summary of Second Interim Assumptions
Fiscal Years 2017-18, 2018-19 and 2019-20**

- State Categorical programs were reflected at the current level for 2017-18 and applied a 2.51% COLA for Fiscal Year 2018-19 and a 2.41% COLA for Fiscal Year 2019-20 where applicable. Federal programs were projected to stay at current funding levels and no COLA was applied to this revenue.

Funding Source	2017-18	2018-19	2019-20
Federal (Unrestricted and Restricted Sources)	\$61,506,451	\$50,575,218	\$50,575,218
State (Unrestricted and Restricted Sources)	\$93,280,823	\$88,681,504	\$75,577,999

- 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 2018-19.
- 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 Revenue - \$671.2 Million

San Bernardino City Unified School District

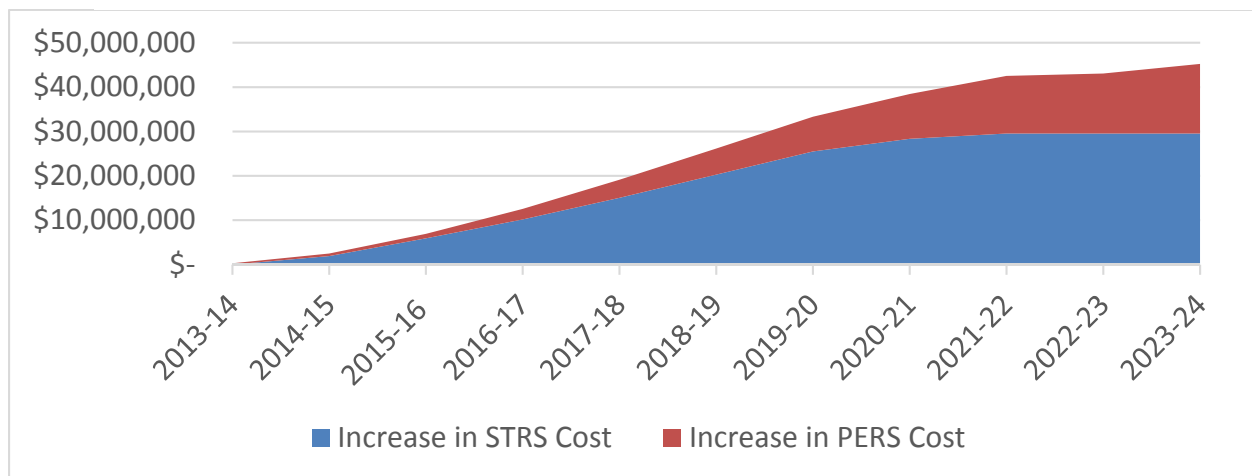
Summary of Second Interim Assumptions

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

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 qualifying positions.
- 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. The estimated Grade Span Adjustment funding for Fiscal Year 2017-18 is \$11,497,718 with full funding of \$12,026,675 projected in Fiscal Year 2018-19. 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



	2012-13 through 2015-16	2016-17	2017-18	2018-19	2019-20
STRS Rate	8.25% to 10.73%	12.58%	14.43%	16.28%	18.13%
Increase in STRS Cost	\$5.92 Million	\$4.25 Million	\$4.87 Million	\$5.21 Million	\$ 5.26 Million
PERS Rate	11.44% to 11.87%	13.89%	15.53%	18.10%	20.80%
Increase in PERS Cost	\$1.02 Million	\$1.37 Million	\$1.69 Million	\$1.82 Million	\$1.93Million
Annual Increase	\$6.94 Million	\$5.62 Million	\$6.56 Million	\$7.03 Million	\$7.19 Million

**San Bernardino City Unified School District
Summary of Second 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 in each of the subsequent years as follows:
 - Fiscal Year 2018-19 - 6.5% \$ 3,599,615
 - Fiscal Year 2019-20 – 11% \$ 6,477,820
- 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 \$ 8,050,419. This aligns with most recent actuarial report.
- 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 a portion of energy savings for Fiscal Year 2017-18 and subsequent years. Some savings will be used to continue purchasing equipment to further reduce energy costs.
- 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 to dedicate resources to the major maintenance of our schools.
- 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 had been included in 2017-18 at \$14.0 million, however the purchase has been delayed until 2018-19 as part of the Local Control Accountability Plan.

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

General Fund Contributions to Special Programs

Program	2016-17 Actual	2017-18 Projected	2018-19 Projected	2019-20 Projected
Special Education	\$36,434,983	\$40,496,676	\$45,460,342	\$49,024,226
Routine Repair and Maintenance	\$17,728,666	\$17,333,290	\$20,044,944	\$20,230,681
Pre-K Academy – One Time Portable Install	\$ 495,224	\$ 250,000	\$ 0	\$ 0
Child Development Fund – Fund 12	\$ 616,622	\$ 1,501,324	\$ 1,501,324	\$ 1,501,324
Total	\$55,275,495	\$59,581,290	\$67,006,610	\$70,756,231

Unrestricted General Fund Balance

General Fund	2016-17	2017-18 Projected	2018-19 Projected	2019-20 Projected
Unrestricted General Fund Balance	\$ 66,123,392	\$ 65,572,106	\$ 62,942,437	\$ 45,350,680
Reserves for Stores/Revolving Cash	\$ 756,915	\$ 321,127	\$ 321,127	\$ 321,127
Assigned				
Textbooks	\$ 7,000,000	\$ 14,000,000	\$ 5,000,000	\$ -0-
Targeted School Support for Progress (TSSP)	\$ 7,600,000	\$ 7,600,000	\$ 3,800,000	\$ -0-
Reserve for deficit spending	\$ 23,000,000	\$ 8,791,757	\$ 8,791,757	\$ -0-
Reserve for Economic Uncertainties – 2%	\$ 12,600,000	\$ 13,600,000	\$ 14,100,000	\$ 14,200,000
Unassigned/Undesignated	\$ 15,166,477	\$ 21,259,222	\$ 30,929,553	\$ 30,829,553

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

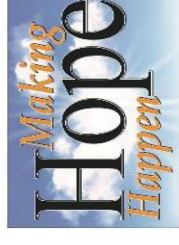
<u>Assumptions</u>	2017-18 Adopted Budget	2017-18 Second Interim	2018-19 Projected	2019-20 Projected
COLA	1.56%	1.56%	2.51%	2.41%
LCFF GAP	43.97%	44.97%	100.00%	100.00%
Local Revenue (Taxes)	\$ 24,332,817	\$ 27,238,573	\$ 27,738,573	\$ 27,238,573
Pass through of Local Revenue (Taxes) to Charters	\$ (1,529,342)	\$ (1,678,253)	\$ 1,738,155	\$ 1,749,518
EPA Entitlement Percentage	23.70%	23.50%	22.50%	22.50%
Enrollment - Current Year CBEDS	49,363	49,451	49,116	48,870
Unduplicated Count	43,849	44,674	44,371	44,149
Unduplicated Percentage (Rolling Average)	89.65%	90.15%	89.96%	90.34%
ADA/Enrollment Percentage	94.09%	94.53%	94.51%	94.51%
Projected ADA - P-2				
Grades K-3	15,626.62	15,728.61	15,619.29	15,541.20
Grades 4-6	11,720.27	11,796.12	11,714.13	11,655.56
Grades 7-8	6,697.83	6,741.03	6,694.18	6,660.71
Grades 9-12	12,400.92	12,478.65	12,391.92	12,329.96
Total	46,445.64	46,744.41	46,419.52	46,187.43
ADA for County Office of Education (COE) Programs	31.75	3.09	3.09	3.09
Total District ADA including COE Programs	46,477.39	46,747.50	46,422.61	46,190.52
Funding Per ADA (at full implementation 2020-21)				
Grades TK-3				
Base Grant	\$ 7,193	\$ 7,193	\$ 7,374	\$ 7,552
Grade Span Adjustment	\$ 748	\$ 748	\$ 767	\$ 785
Total Base Funding	\$ 7,941	\$ 7,941	\$ 8,141	\$ 8,337
Supplemental	\$ 1,588	\$ 1,588	\$ 1,628	\$ 1,667
Concentration	\$ 3,971	\$ 3,971	\$ 4,071	\$ 4,169
Total Funding TK-3	\$ 13,500	\$ 13,500	\$ 13,840	\$ 14,173
Grades 4-6				
Base Grant	\$ 7,301	\$ 7,301	\$ 7,484	\$ 7,664
Total Base Funding	\$ 7,301	\$ 7,301	\$ 7,484	\$ 7,664
Supplemental	\$ 1,460	\$ 1,460	\$ 1,497	\$ 1,533
Concentration	\$ 3,651	\$ 3,651	\$ 3,742	\$ 3,832
Total Funding 4-6	\$ 12,412	\$ 12,412	\$ 12,723	\$ 13,029
Grades 7-8				
Base Grant	\$ 7,518	\$ 7,518	\$ 7,707	\$ 7,893
Total Base Funding	\$ 7,518	\$ 7,518	\$ 7,707	\$ 7,893
Supplemental	\$ 1,504	\$ 1,504	\$ 1,541	\$ 1,579
Concentration	\$ 3,759	\$ 3,759	\$ 3,854	\$ 3,947
Total Funding 7-8	\$ 12,781	\$ 12,781	\$ 13,102	\$ 13,419
Grades 9-12				
Base	\$ 8,712	\$ 8,712	\$ 8,931	\$ 9,146
Grade Span Adjustment	\$ 227	\$ 227	\$ 232	\$ 238
Total Base Funding	\$ 8,939	\$ 8,939	\$ 9,163	\$ 9,384
Supplemental	\$ 1,788	\$ 1,788	\$ 1,833	\$ 1,877
Concentration	\$ 4,470	\$ 4,470	\$ 4,582	\$ 4,692
Total Funding 9-12	\$ 15,197	\$ 15,197	\$ 15,578	\$ 15,953

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

Assumptions	2017-18 Adopted Budget	2017-18 Second Interim	2018-19 Projected	2019-20 Projected
LCFF Target Revenues	\$ 526,783,229	\$ 527,335,132	\$ 538,321,421	\$ 548,143,480
LCFF Funded Revenues	\$ 510,210,430	\$ 510,780,058	\$ 538,321,421	\$ 548,143,480
Total LCFF Sources				
LCFF Base	\$ 357,746,605	\$ 357,446,938	\$ 382,236,849	\$ 388,723,836
Increase Over Prior Year (Base)	\$ 7,124,367	\$ 7,546,698	\$ 24,789,911	\$ 6,486,987
LCFF Supplemental & Concentration	\$ 131,966,307	\$ 132,835,602	\$ 135,587,054	\$ 138,922,126
Increase Over Prior Year (Supplemental)	\$ 2,162,148	\$ (267,654)	\$ 2,751,452	\$ 3,335,072
LCFF Add-Ons (TIIG and Transportation)	\$ 20,497,518	\$ 20,497,518	\$ 20,497,518	\$ 20,497,518
Total LCFF Sources	\$ 510,210,430	\$ 510,780,058	\$ 538,321,421	\$ 548,143,480
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	\$ 677,679,404	\$ 702,960,488	\$ 706,663,171
Step & Column Certificated	\$ 4,549,627	\$ 4,626,971	\$ 4,705,629	\$ 4,750,531
Step & Longevity Classified	\$ 734,176	\$ 740,784	\$ 747,451	\$ 745,457
Instructional Days	180	180	180	180
Contribution to Special Education	\$ 39,992,833	\$ 40,496,676	\$ 45,460,342	\$ 49,024,226
Routine Repair and Maintenance Contribution	\$ 17,300,000	\$ 17,333,290	\$ 20,044,944	\$ 20,230,681
Contribution to Pre-K Academy	\$ -	\$ 250,000	\$ -	\$ -
Total Contribution to Restricted Programs	\$ 57,292,833	\$ 58,079,966	\$ 65,505,286	\$ 69,254,907
Reserve for Economic Uncertainties	\$ 13,100,000	\$ 13,600,000	\$ 14,100,000	\$ 14,150,000
Reserve for Economic Uncertainties Percentage	2%	2%	2%	2%
Health & Welfare Increase	6.23%	6.23%	6.50%	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	\$ 5,118,237	\$ 5,213,106	\$ 5,257,580
Public Employee Retirement System (PERS)	15.53%	15.53%	17.70%	20.00%
PERS Cost Increase Over Prior Year	\$ 1,685,384	\$ 1,775,143	\$ 1,817,569	\$ 1,931,959
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%	2.00%	2.00%
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	\$13,700,000	0
District Sponsored Independent Charter Schools	12	12	13	13
District FTE by Bargaining Unit				
Certificated	2860.7	2899.4	2879.4	2871.4
Classified	2068.9	2097.8	2095.8	2095.8
Sworn Police Officers	22	22	22	22
Management	275	275	275	275

San Bernardino City Unified (67896) - 2nd Interim Fall Fu										2018-17	2017-18	2018-19	2019-20
LOCAL CONTROL FUNDING FORMULA										2018-17	2017-18	2018-19	2019-20
CALCULATE LCFF TARGET													
Unduplicated as % of Enrollment													
Grade TK-3	ADA	Base	3 yr average	Gr Span	Supp	Concen	COLA	90.34%	24.10%				
Grade 4-6	16,468	1,003	737	737	748	13.12	90.15%	89.96%	2.510%				
Grade 7-8	11,787.46	7,180	1,401	1,401	1,316	13.86	90.15%	89.96%	2.510%				
Grade 9-12	6,803.56	7,403	1,340	1,340	1,321	13.86	90.15%	89.96%	2.510%				
Subtract N55	12,763.64	8,578	223	223	227	13.86	90.15%	89.96%	2.510%				
N55 Allowance													
TOTAL BASE	47,493.12	338,844.508	14,744.847	67,645.247	66,348.245	507,683.147							
Targeted Instructional Improvement Block Grant													
Head Start Transportation/Displacement Program													
Small School District Bus Replacement Program													
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET													
Funded Based on Target Formula (based on prior year 24 certified)													
ECONOMIC RECOVERY TARGET PAYMENT													
CALCULATE LCFF FLOOR													
Current year Funded ADA Times Base per ADA													
Current year Funded ADA Times Other RL per ADA													
Necessary Small School Allowance at 12-13 rates													
2012-13 Category													
Floor Adjustments													
2012-13 Category Program Entitlement Rate per ADA * cy ADA													
Less Fair Share Reduction													
Non-COE certified New Charter District PY rate * cy ADA													
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA													
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR													
CALCULATE LCFF PHASE-IN ENTITLEMENT													
LOCAL CONTROL FUNDING FORMULA TARGET													
LOCAL CONTROL FUNDING FORMULA FLOOR													
LCFF Need (LCFF Target less LCFF Floor, (positive))													
ECONOMIC RECOVERY PAYMENT													
Miscellaneous Adjustments													
LCFF Entitlement before Minimum State Aid provision													
CALCULATE STATE AID													
Transition Entitlement													
Local Revenue (including ADA)													
Gross State Aid													
CALCULATE MINIMUM STATE AID													
2012-13 RL/Charter Gen BG adjusted for ADA													
2012-13 RL/Charter Gen BG (unadjusted)													
Minimum State Aid (adjusted)													
Less Current Year Property Taxes/In Lieu													
Subtotal State Aid for Historical RL/Charter General BG													
Categorical funding from 2012-13													
Charter Categorical Block Grant adjusted for ADA													
Minimum State Aid Guarantee													
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)													
Local Control Funding Formula Floor plus Funded Gap													
Minimum State Aid plus Property Taxes including RDA													
Offset													
Minimum State Aid Prior to Offset													
Total Minimum State Aid with Offset													
TOTAL STATE AID													
Additional State Aid (Additional SA)													
LCFF Phase-In Entitlement Before COE Transfer, Choice & Charter													
CHANGE OVER PRIOR YEAR													
LCFF Entitlement PER ADA													
PER ADA CHANGE OVER PRIOR YEAR													
BASIC AID STATUS (school districts only)													
LCFF SOURCES INCLUDING EXCESS TAKES													
State Aid													
State Aid Taxes paid in lieu													
Charter Categorical Taxes													
LCFF pre COE, Choice, Supp													

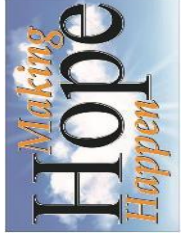
2017-18 Multi Year Projections Combined General Fund



	2016-17 Unaudited Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected
1. Total Revenues	\$647.1	\$671.2	\$681.5	\$678.2
2. Expenditures, Transfers, and Interfund Transfers	\$628.2	\$677.7	\$703.0	\$708.8
3. Excess/(Deficit) Revenues Less Expenditures	\$ 18.9	(\$ 6.5)	(\$ 21.5)	(\$ 30.6)
4. Beginning Fund Balance	\$ 83.1	\$ 102.0	\$ 98.2	\$ 76.7
5. Audit Adjustment/Restatements	\$ 0	\$ 2.7	\$ 0	\$ 0
6. Ending Fund Balance	\$102.0	\$ 98.2	\$ 76.7	\$ 46.1
7. Components of the Ending Fund Balance:				
8. Reserves for Stores/Revolving Cash and Prepaid Expense	\$ 0.7	\$ 0.3	\$ 0.3	\$ 0.3
9. Restricted Ending Balances	\$ 35.9	\$ 32.7	\$ 13.8	\$ 0.8
10. Reserve for Economic Uncertainties	\$ 12.6	\$ 13.6	\$ 14.1	\$ 14.2
11. Assigned - Targeted Support for School Progress (TSSP)	\$ 7.6	\$ 7.6	\$ 3.8	\$ -0-
12. Assigned – Textbooks - 2018-19 Social Studies, 2019-20 Health, Foreign Language and Visual and Performing Arts (VAPA) – Delayed from 2017-18	\$ 7.0	\$ 14.0	\$ 5.0	\$ -0-
13. Reserve for deficit spending and TSSP (Future Years)	\$ 23.0	\$ 8.8	\$ 8.8	\$ -0-
14. Unappropriated Ending Fund Balance	\$ 15.2	\$ 21.2	\$ 30.9	\$ 30.8

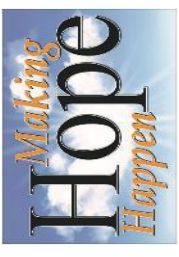
2017-18 Multi Year Projections

Unrestricted General Fund

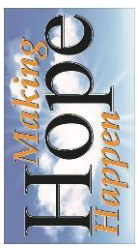


	2016-17 Unaudited Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected
1. Total Revenues	\$473.2	\$475.6	\$500.9	\$492.2
2. Expenditures, Transfers, and Interfund Transfers	\$459.2	\$479.0	\$503.5	\$509.8
3. Excess/(Deficit) Revenues Less Expenditures	\$ 14.0	(\$ 3.4)	(\$ 2.6)	(\$ 17.6)
4. Beginning Fund Balance	\$ 52.1	\$ 66.2	\$ 65.6	\$ 62.9
5. Audit Adjustment/Restatements	\$ 0	\$ 2.8	\$ 0	\$ 0
6. Ending Fund Balance	\$ 66.1	\$ 65.6	\$ 62.9	\$ 45.3
7. Components of the Ending Fund Balance:				
8. Reserves for Stores/Revolving Cash and Prepaid Expense	\$ 0.7	\$ 0.3	\$ 0.3	\$ 0.3
9. Reserve for Economic Uncertainties	\$ 12.6	\$ 13.6	\$ 14.1	\$ 14.2
10. Assigned - Targeted Support for School Progress(TSSP)	\$ 7.6	\$ 7.6	\$ 3.8	\$ -0-
11. Assigned – Textbooks - 2018-19 Social Studies, 2019-20 Health, Foreign Language and Visual and Performing Arts (VAPA) – Delayed from 2017-18	\$ 7.0	\$ 14.0	\$ 5.0	\$ -0-
12. Reserve for deficit spending and TSSP (Future Years)	\$ 23.0	\$ 8.8	\$ 8.8	\$ -0-
13. Unappropriated Ending Fund Balance	\$ 15.2	\$ 21.2	\$ 30.9	\$ 30.8

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	\$ 195.6	\$ 180.5	\$ 185.9
2. Expenditures, Transfers, and Interfund Transfers	\$ 169.0	\$ 198.7	\$ 199.4	\$ 199.0
3. Excess/(Deficit) Revenues Less Expenditures	\$ 4.9	(\$ 3.1)	(\$ 18.9)	(\$ 13.1)
4. Beginning Fund Balance	\$ 31.0	\$ 35.9	\$ 32.7	\$ 13.8
5. Audit Adjustment/Restatements	\$ - 0 -	(\$ 0.1)	\$ - 0 -	\$ - 0 -
6. Ending Fund Balance	\$ 35.9	\$ 32.7	\$ 13.8	\$ 0.7
7. Components of the Ending Fund Balance:				
8. Reserve for Restricted Programs	\$ 35.9	\$ 32.7	\$ 13.8	\$ 0.7

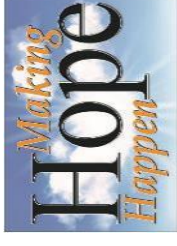


Changes since First Interim

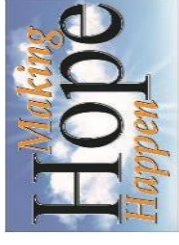
	2017-18	2018-19	2019-20
1. Gap Funding Percentage at 1st Interim	43.19%	66.12%	64.92%
2. Gap Funding Percentage at 2 nd Interim	44.97%	100.0%	100.0%
3. Unduplicated Count Rolling Average at 1 st Interim	89.84%	89.34%	89.40%
4. Unduplicated Count Rolling Average at 2 nd Interim	90.15%	89.96%	90.34%
5. Projected P-2 ADA at 1 st Interim	46,532.92	46,300.26	46,300.26
6. *Projected P-2 ADA at 2 nd Interim	46,744.41	46,419.52	46,187.43
7. Change in Total LCFF Funding over 1 st Interim	\$342,318	\$17,604,347	\$20,986,591
8. New - One Time Mandate Funding	\$6,890,584	\$13,700,000	(\$13,700,000)

*2017-18 is funded at prior year ADA of 46,812 due to decline in the current year

2017-18 Second Interim Multi Year Projection

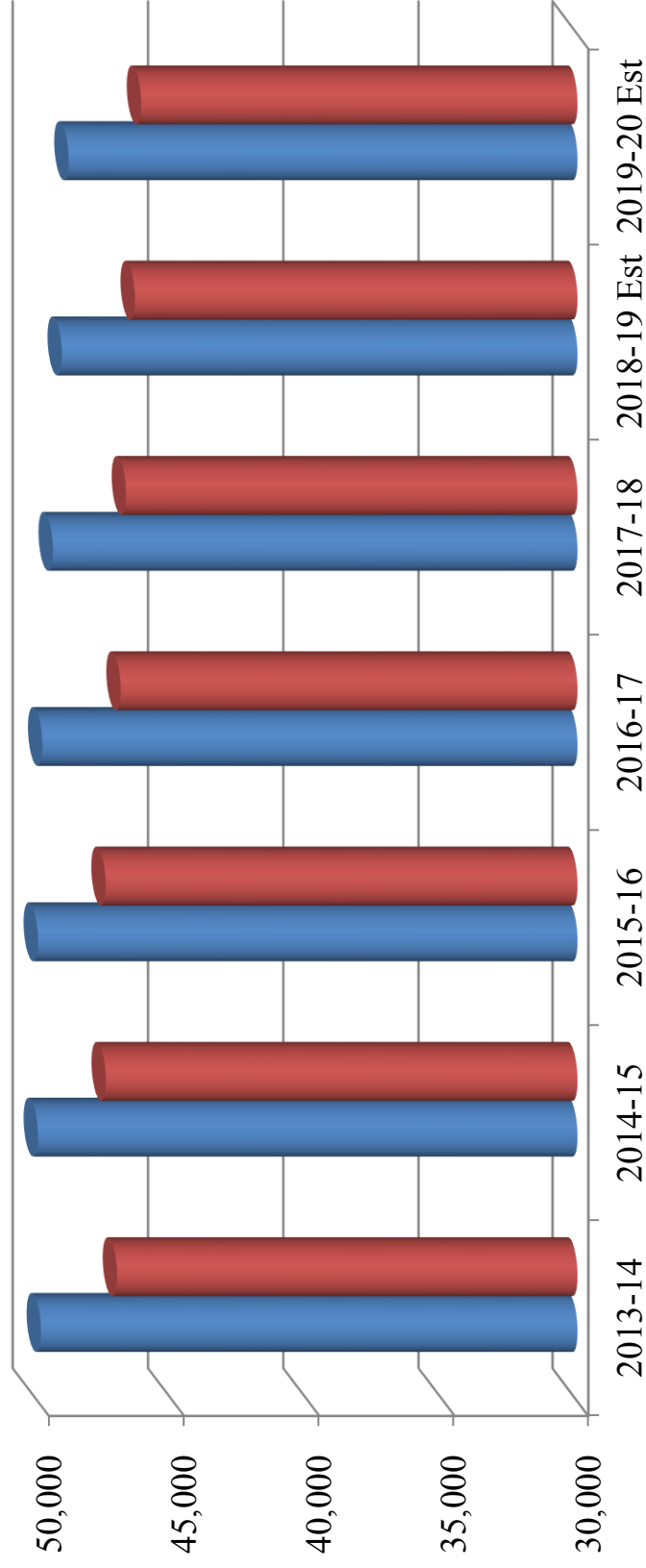


	2017-18 Projection			2018-19 Projection			2019-20 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Beginning Fund Balance	\$ 68,954,910	\$ 35,774,577	\$ 104,729,487	\$ 65,572,106	\$ 32,688,109	\$ 98,260,215	\$ 62,942,437	\$ 13,819,060	\$ 76,761,497
Revenues	475,567,964	195,642,169	671,210,133	500,917,778	180,543,992	681,461,770	492,254,362	185,925,963	678,180,325
Expenditures	478,950,768	198,728,637	677,679,405	503,547,447	199,413,041	702,960,488	509,846,119	198,994,837	708,840,956
Increase/(Decrease) in Fund Balance	(3,382,804)	(3,086,468)	(6,469,272)	(2,629,669)	(18,869,049)	(21,498,718)	(17,591,757)	(13,068,874)	(30,660,631)
Ending Fund Balance	\$ 65,572,106	\$ 32,688,109	\$ 98,260,215	\$ 62,942,437	\$ 13,819,060	\$ 76,761,497	\$ 45,350,680	\$ 750,186	\$ 46,100,866
Restricted Ending Balances		32,688,109	32,688,109		13,819,060	13,819,060		750,186	750,186
Reserve for Stores, Revolving Cash & Prepaid	321,127		321,127	321,127		321,127	321,127		321,127
Assigned - Textbooks & TSSP	21,600,000		21,600,000	8,800,000		8,800,000	-		-
Reserve for Deficit Spending	8,791,757		8,791,757	8,791,757		8,791,757	-		-
Required Reserves - 2%	13,600,000		13,600,000	14,100,000		14,100,000	14,200,000		14,200,000
Unassigned/Unappropriated	21,259,222	-	21,259,222	30,929,553	-	30,929,553	30,829,553	-	30,829,553



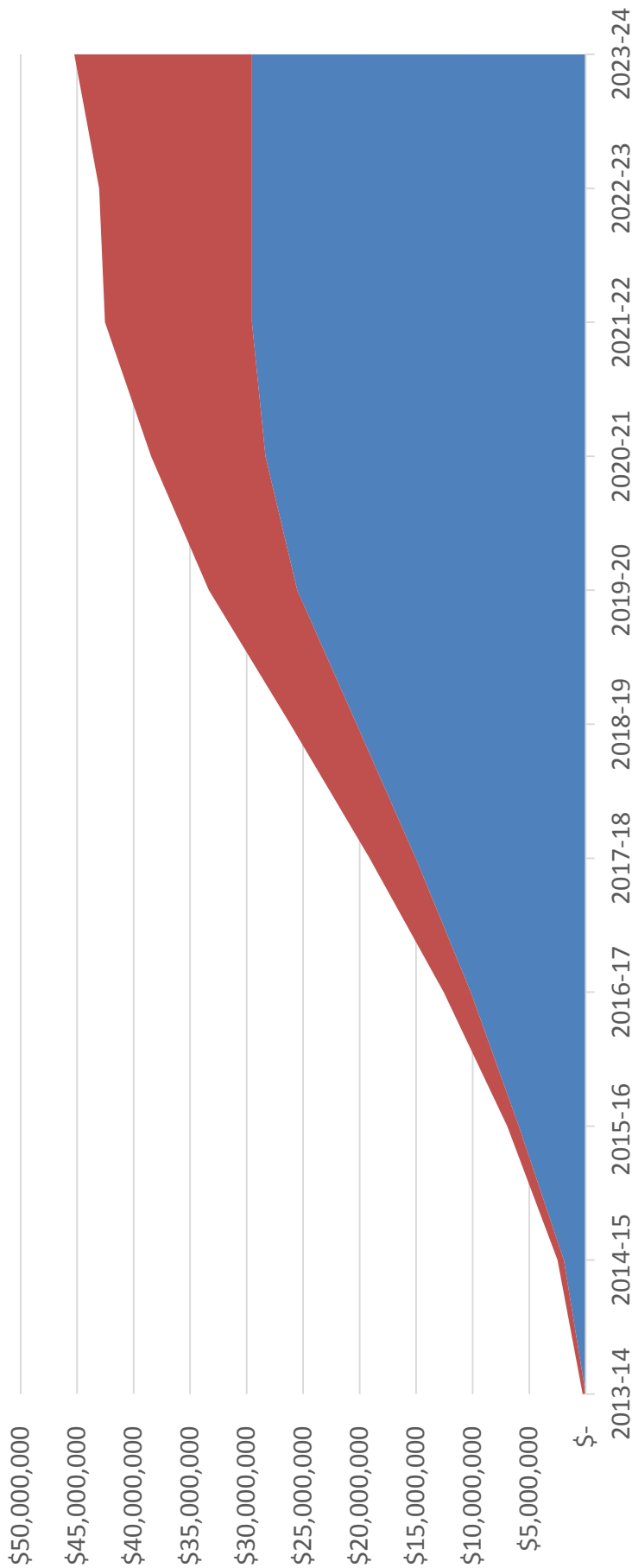
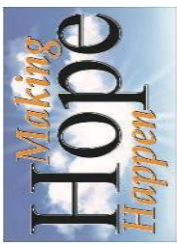
ADA to Enrollment Trending

■ Enrollment ■ P-2 ADA



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 Est	2019-20 Est
Enrollment	49,889	50,242	50,211	49,840	49,451	49,116	48,870
P-2 ADA	47,076	47,491	47,498	46,944	46,744	46,420	46,187

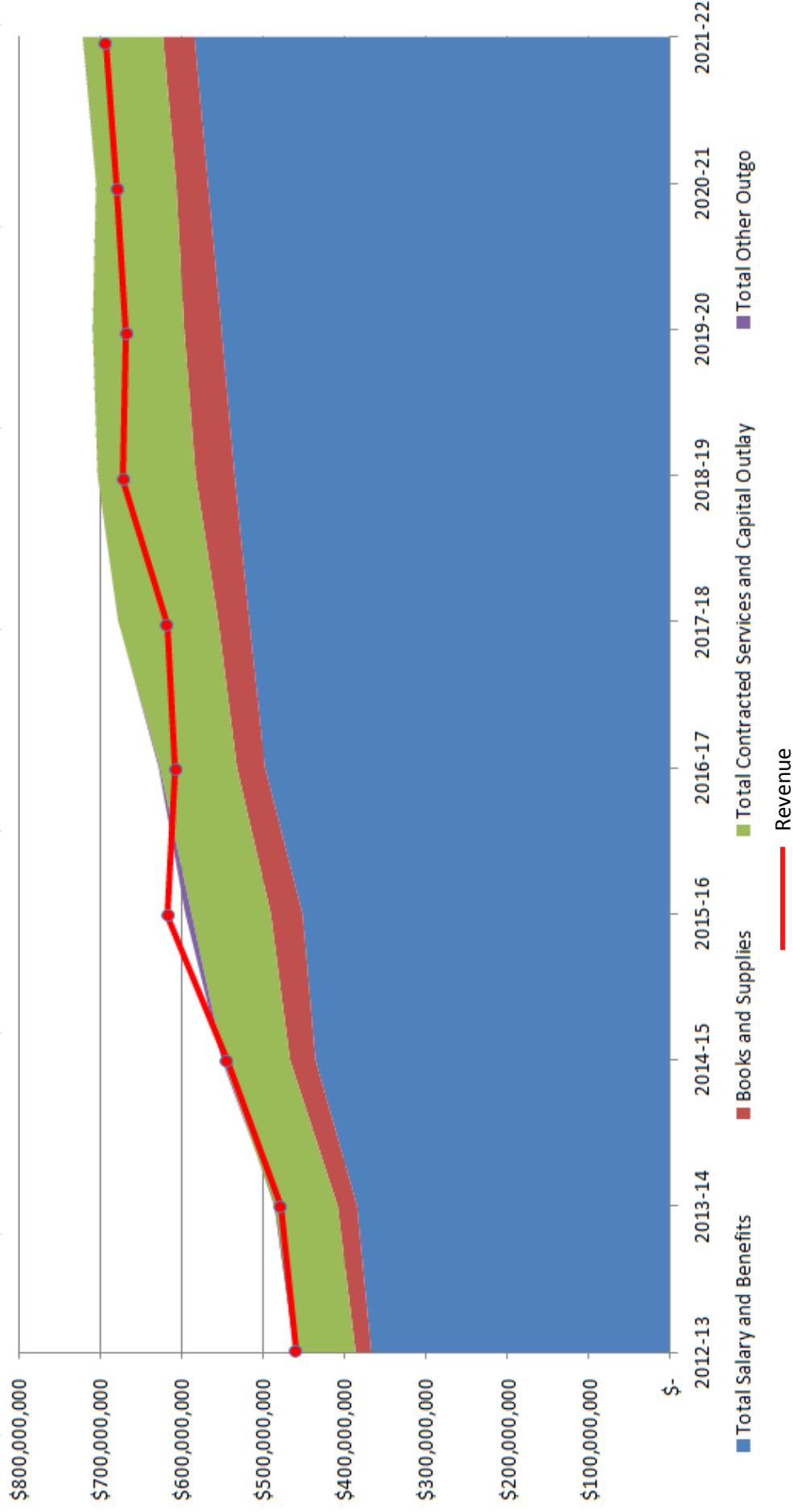
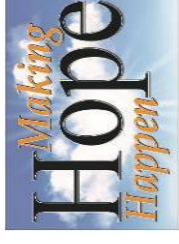
STRS/PERS costs through 2023-24



■ Increase in STRS Cost ■ Increase in PERS Cost

STRS Rate	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Cumulative Increase
Increase in STRS Cost	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%	19.50%	19.50%	19.50%	
PERS Rate	-	\$1,932,000	\$3,991,100	\$4,247,857	\$4,872,542	\$5,213,106	\$5,257,580	\$2,826,689	\$1,185,461	\$0	\$0	\$29,526,334
Increase in PERS Cost	11.44%	11.77%	11.87%	13.89%	15.53%	17.70%	20.00%	22.70%	23.70%	24.30%	26.80%	
Annual Increase	\$275,528	\$283,500	\$460,100	\$1,365,237	\$1,685,384	\$1,817,569	\$1,931,959	\$2,303,206	\$2,882,200	\$521,078	\$2,190,698	\$15,716,459
	\$275,528	\$2,215,500	\$4,451,200	\$5,613,094	\$6,557,926	\$7,030,675	\$7,189,539	\$5,129,895	\$4,067,661	\$521,078	\$2,190,698	\$45,242,793

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



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
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				
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				G
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)
A. REVENUES								
1) LCFF Sources		8010-8099	510,210,430.00	509,702,411.00	286,080,208.66	510,045,340.40	342,929.40	0.1%
2) Federal Revenue		8100-8299	391,409.33	1,547,268.33	2,005,963.23	2,263,663.52	716,395.19	46.3%
3) Other State Revenue		8300-8599	8,895,575.00	16,032,248.08	7,071,506.07	16,084,783.08	52,535.00	0.3%
4) Other Local Revenue		8600-8799	4,706,686.39	4,715,865.00	914,026.27	5,017,320.62	301,455.62	6.4%
5) TOTAL, REVENUES			524,204,100.72	531,997,792.41	296,071,704.23	533,411,107.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	219,864,590.83	222,870,218.91	107,026,781.71	218,621,315.93	4,248,902.98	1.9%
2) Classified Salaries		2000-2999	60,076,391.23	62,118,647.91	35,222,923.44	61,104,246.66	1,014,401.25	1.6%
3) Employee Benefits		3000-3999	106,845,478.59	107,540,376.55	53,596,389.90	104,717,840.61	2,822,535.94	2.6%
4) Books and Supplies		4000-4999	27,799,598.57	36,504,563.22	6,143,835.80	22,172,736.20	14,331,827.02	39.3%
5) Services and Other Operating Expenditures		5000-5999	71,752,242.61	78,881,534.32	34,306,462.15	75,310,838.59	3,570,695.73	4.5%
6) Capital Outlay		6000-6999	2,265,535.34	1,919,521.77	380,978.53	1,725,139.50	194,382.27	10.1%
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)	(6,902,829.09)	(2,983,483.00)	(6,227,674.42)	(675,154.67)	9.8%
9) TOTAL, EXPENDITURES			483,157,896.85	502,957,033.59	233,814,654.85	477,449,443.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,046,203.87	29,040,758.82	62,257,049.38	55,961,664.55		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)	(57,843,144.00)	236,822.00	-0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,801,328.44)	(59,581,290.44)	(5.00)	(59,344,468.44)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,755,124.57)	(30,540,531.62)	62,257,044.38	(3,382,803.89)		
F. FUND BALANCE, RESERVES								
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		2,725,743.00	2,725,743.00	New
c) As of July 1 - Audited (F1a + F1b)			63,264,300.88	66,123,391.98		68,849,134.98		
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		68,954,909.58		
2) Ending Balance, June 30 (E + F1e)			43,509,176.31	35,688,634.96		65,572,105.69		
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	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	21,878,634.96		30,391,757.00		
Reserve for Textbook Purchases	0000	9780		5,000,000.00				
Reserve for TSSP	0000	9780		3,800,000.00				
Reserve for Deficit Spending	0000	9780		13,078,634.96				
Reserve for TSSP	0000	9780				7,600,000.00		
Reserve for Textbook purchases	0000	9780				14,000,000.00		
Reserve for Deficit Spending	0000	9780				8,791,757.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,100,000.00	13,100,000.00		13,600,000.00		
Unassigned/Unappropriated Amount		9790	20,899,176.31	0.00		21,259,221.69		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	427,958,379.00	427,110,404.00	231,058,667.00	426,351,109.00	(759,295.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	59,448,577.00	58,939,218.00	30,324,908.00	58,868,629.00	(70,589.00)	-0.1%
State Aid - Prior Years		8019	0.00	1,272,453.00	0.00	1,272,453.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	305,733.00	317,059.00	151,071.11	294,139.00	(22,920.00)	-7.2%
Timber Yield Tax		8022	0.00	19.00	0.00	0.00	(19.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	59.40	59.40	59.40	New
County & District Taxes								
Secured Roll Taxes		8041	28,052,553.00	28,009,522.00	16,418,870.15	30,259,317.00	2,249,795.00	8.0%
Unsecured Roll Taxes		8042	1,015,567.00	1,377,796.00	1,235,825.50	1,037,049.00	(340,747.00)	-24.7%
Prior Years' Taxes		8043	36,197.00	380,193.00	254,016.29	(5,286.00)	(385,479.00)	-101.4%
Supplemental Taxes		8044	520,837.00	973,360.00	821,240.35	1,591,038.00	617,678.00	63.5%
Education Revenue Augmentation Fund (ERAF)		8045	(6,352,803.00)	(6,352,803.00)	(3,407,656.60)	(6,815,313.00)	(462,510.00)	7.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	754,733.00	1,249,245.00	11,980,222.78	877,570.00	(371,675.00)	-29.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	35,854.95	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	513,276,466.00	288,873,078.93	513,730,764.40	454,298.40	0.1%
LCFF Transfers								
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)	(1,566,884.00)	(785,699.27)	(1,678,253.00)	(111,369.00)	7.1%
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	509,702,411.00	286,080,208.66	510,045,340.40	342,929.40	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	391,409.33	1,547,268.33	2,005,963.23	2,263,663.52	716,395.19	46.3%
TOTAL, FEDERAL REVENUE			391,409.33	1,547,268.33	2,005,963.23	2,263,663.52	716,395.19	46.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	24,806.00	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	4,075,039.00	8,680,684.00	52,535.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	7,108,010.00	7,206,732.36	2,774,294.35	7,206,732.36	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	50,000.00	197,366.72	197,366.72	197,366.72	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,895,575.00	16,032,248.08	7,071,506.07	16,084,783.08	52,535.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	60,000.00	60,000.00	34,001.72	60,000.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	285,183.72	1,100,000.00	300,000.00	37.5%
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	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	103,026.39	103,026.39	15,739.55	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	3,752,838.61	579,101.28	3,754,294.23	1,455.62	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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%
TOTAL, OTHER LOCAL REVENUE			4,706,686.39	4,715,865.00	914,026.27	5,017,320.62	301,455.62	6.4%
TOTAL, REVENUES			524,204,100.72	531,997,792.41	296,071,704.23	533,411,107.62	1,413,315.21	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	170,405,994.40	172,391,441.26	84,088,351.09	168,137,480.56	4,253,960.70	2.5%
Certificated Pupil Support Salaries		1200	16,016,241.00	16,176,568.11	7,894,104.21	16,179,962.61	(3,394.50)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,654,133.13	20,312,703.43	9,062,694.23	20,316,503.43	(3,800.00)	0.0%
Other Certificated Salaries		1900	13,788,222.30	13,989,506.11	5,981,632.18	13,987,369.33	2,136.78	0.0%
TOTAL, CERTIFICATED SALARIES			219,864,590.83	222,870,218.91	107,026,781.71	218,621,315.93	4,248,902.98	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,052,570.51	2,125,934.88	1,277,695.81	3,618,086.01	(1,492,151.13)	-70.2%
Classified Support Salaries		2200	21,159,584.33	21,403,612.66	12,778,295.79	18,911,106.98	2,492,505.68	11.6%
Classified Supervisors' and Administrators' Salaries		2300	5,342,668.04	5,335,909.89	3,355,574.17	5,335,909.89	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,779,224.96	27,418,798.19	15,180,531.93	27,407,196.76	11,601.43	0.0%
Other Classified Salaries		2900	4,742,343.39	5,834,392.29	2,630,825.74	5,831,947.02	2,445.27	0.0%
TOTAL, CLASSIFIED SALARIES			60,076,391.23	62,118,647.91	35,222,923.44	61,104,246.66	1,014,401.25	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,796,891.22	31,262,085.67	14,846,398.07	31,126,369.42	135,716.25	0.4%
PERS		3201-3202	10,054,397.49	10,071,474.19	5,391,532.03	10,262,124.61	(190,650.42)	-1.9%
OASDI/Medicare/Alternative		3301-3302	7,939,353.89	8,070,873.34	4,085,613.40	8,171,571.32	(100,697.98)	-1.2%
Health and Welfare Benefits		3401-3402	46,021,590.70	46,459,819.29	23,559,699.73	43,462,034.60	2,997,784.69	6.5%
Unemployment Insurance		3501-3502	451,606.51	157,799.89	70,841.17	158,084.90	(285.01)	-0.2%
Workers' Compensation		3601-3602	5,097,890.66	5,190,652.56	2,544,972.44	5,202,191.24	(11,538.68)	-0.2%
OPEB, Allocated		3701-3702	2,867,241.52	2,812,481.22	1,375,466.95	2,802,452.90	10,028.32	0.4%
OPEB, Active Employees		3751-3752	3,585,810.60	3,484,494.39	1,703,473.62	3,502,315.62	(17,821.23)	-0.5%
Other Employee Benefits		3901-3902	30,696.00	30,696.00	18,392.49	30,696.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			106,845,478.59	107,540,376.55	53,596,389.90	104,717,840.61	2,822,535.94	2.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,176,678.88	15,142,448.79	868,846.41	1,833,324.20	13,309,124.59	87.9%
Books and Other Reference Materials		4200	527,917.80	1,575,248.14	176,759.40	1,568,808.08	6,440.06	0.4%
Materials and Supplies		4300	13,647,696.88	15,697,933.85	4,053,419.13	14,366,619.33	1,331,314.52	8.5%
Noncapitalized Equipment		4400	2,447,305.01	4,088,932.44	1,044,810.86	4,403,984.59	(315,052.15)	-7.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,799,598.57	36,504,563.22	6,143,835.80	22,172,736.20	14,331,827.02	39.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	25,158,814.61	25,744,162.32	10,648,383.73	25,867,088.66	(122,926.34)	-0.5%
Travel and Conferences		5200	2,208,506.77	2,252,990.86	1,032,199.05	2,295,608.37	(42,617.51)	-1.9%
Dues and Memberships		5300	146,798.72	169,313.58	128,521.44	169,313.58	0.00	0.0%
Insurance		5400-5450	2,617,100.00	2,905,618.00	2,902,117.80	2,905,618.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,248,157.00	13,236,669.00	7,217,305.57	9,736,394.00	3,500,275.00	26.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,379,790.30	3,091,397.11	1,043,770.25	3,101,060.04	(9,662.93)	-0.3%
Transfers of Direct Costs		5710	(167,657.00)	(304,276.21)	(195,454.81)	(350,620.83)	46,344.62	-15.2%
Transfers of Direct Costs - Interfund		5750	303,974.81	349,677.34	180,197.66	358,311.03	(8,633.69)	-2.5%
Professional/Consulting Services and Operating Expenditures		5800	22,730,659.36	27,073,165.77	8,828,070.83	26,864,077.22	209,088.55	0.8%
Communications		5900	3,126,098.04	4,362,816.55	2,521,350.63	4,363,988.52	(1,171.97)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,752,242.61	78,881,534.32	34,306,462.15	75,310,838.59	3,570,695.73	4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
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	575,915.30	25,946.57	377,915.30	198,000.00	34.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,487,801.55	1,318,413.87	347,077.35	1,322,031.60	(3,617.73)	-0.3%
Equipment Replacement		6500	153,900.00	17,886.60	7,954.61	17,886.60	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,265,535.34	1,919,521.77	380,978.53	1,725,139.50	194,382.27	10.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,604,424.32)	(4,963,128.49)	(2,207,668.00)	(4,287,973.82)	(675,154.67)	13.6%
Transfers of Indirect Costs - Interfund		7350	(1,866,516.00)	(1,939,700.60)	(775,815.00)	(1,939,700.60)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,470,940.32)	(6,902,829.09)	(2,983,483.00)	(6,227,674.42)	(675,154.67)	9.8%
TOTAL, EXPENDITURES			483,157,896.85	502,957,033.59	233,814,654.85	477,449,443.07	25,507,590.52	5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(57,292,833.00)	(58,079,966.00)	(5.00)	(57,843,144.00)	236,822.00	-0.4%
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)	(57,843,144.00)	236,822.00	-0.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(60,801,328.44)	(59,581,290.44)	(5.00)	(59,344,468.44)	236,822.00	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
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	59,242,787.87	20,884,503.02	59,242,787.87	0.00	0.0%
3) Other State Revenue		8300-8599	59,197,336.73	81,759,218.24	37,027,142.65	77,196,040.24	(4,563,178.00)	-5.6%
4) Other Local Revenue		8600-8799	1,364,625.00	1,310,196.67	3,234,671.72	1,360,196.67	50,000.00	3.8%
5) TOTAL, REVENUES			104,674,172.83	142,312,202.78	61,146,317.39	137,799,024.78		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	55,736,330.06	60,010,840.72	29,956,368.13	59,543,709.87	467,130.85	0.8%
2) Classified Salaries		2000-2999	22,489,259.57	23,087,945.68	11,735,442.92	22,094,113.45	993,832.23	4.3%
3) Employee Benefits		3000-3999	45,818,752.03	51,334,736.46	14,962,206.21	50,842,094.45	492,642.01	1.0%
4) Books and Supplies		4000-4999	10,207,156.16	29,131,520.42	5,536,764.86	15,883,209.75	13,248,310.67	45.5%
5) Services and Other Operating Expenditures		5000-5999	24,600,601.69	36,106,182.68	13,986,553.25	29,548,147.16	6,558,035.52	18.2%
6) Capital Outlay		6000-6999	1,796,100.00	26,264,879.53	1,670,266.52	16,261,876.48	10,003,003.05	38.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	267,512.00	267,512.00	223,092.90	267,512.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,604,424.32	4,963,128.49	2,207,668.00	4,287,973.82	675,154.67	13.6%
9) TOTAL, EXPENDITURES			164,520,135.83	231,166,745.98	80,278,362.79	198,728,636.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,845,963.00)	(88,854,543.20)	(19,132,045.40)	(60,929,612.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	57,292,833.00	58,079,966.00	5.00	57,843,144.00	(236,822.00)	-0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			57,292,833.00	58,079,966.00	5.00	57,843,144.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,553,130.00)	(30,774,577.20)	(19,132,040.40)	(3,086,468.20)		
F. FUND BALANCE, RESERVES								
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	5,000,000.00		32,688,109.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	26,919,981.82	5,000,000.00		32,688,109.00		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,446,794.00	9,446,794.00	1,649,531.60	9,446,794.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,338,263.00	1,370,832.00	999,769.00	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	38,230,688.82	14,098,243.82	38,230,688.82	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	3,483,498.08	1,509,854.08	3,483,498.08	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	105,966.53	22,350.53	105,966.53	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,240,203.40	1,474,740.19	838,662.19	1,474,740.19	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	1,110,950.00	2,221,900.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	679,230.00	594,389.00	6,958.00	594,389.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,857,748.46	2,313,979.25	648,183.80	2,313,979.25	0.00	0.0%
TOTAL, FEDERAL REVENUE			44,112,211.10	59,242,787.87	20,884,503.02	59,242,787.87	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	25,359,286.00	25,359,286.00	13,935,465.00	25,596,108.00	236,822.00	0.9%
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	272,391.00	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		
Lottery - Unrestricted and Instructional Materi		8560	2,221,253.00	2,369,336.54	239,382.85	2,369,336.54	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,841,702.73	9,626,524.35	6,257,240.83	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	4,443,907.25	(4,800,000.00)	-51.9%
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	8,392,927.00	7,649,556.00	8,392,927.00	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	26,279,588.10	2,106,908.72	26,279,588.10	0.00	0.0%
TOTAL, OTHER STATE REVENUE			59,197,336.73	81,759,218.24	37,027,142.65	77,196,040.24	(4,563,178.00)	-5.6%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	2,573,553.38	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	509,414.67	423,235.72	559,414.67	50,000.00	9.8%
Tuition		8710	1,304,625.00	800,782.00	219,082.62	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%
TOTAL, OTHER LOCAL REVENUE			1,364,625.00	1,310,196.67	3,234,671.72	1,360,196.67	50,000.00	3.8%
TOTAL, REVENUES			104,674,172.83	142,312,202.78	61,146,317.39	137,799,024.78	(4,513,178.00)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	34,326,733.97	37,610,940.76	18,803,354.04	37,159,412.61	451,528.15	1.2%
Certificated Pupil Support Salaries		1200	10,910,370.00	11,195,046.92	5,897,670.19	11,195,046.92	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,464,600.20	4,084,579.98	1,732,035.92	4,084,579.98	0.00	0.0%
Other Certificated Salaries		1900	7,034,625.89	7,120,273.06	3,523,307.98	7,104,670.36	15,602.70	0.2%
TOTAL, CERTIFICATED SALARIES			55,736,330.06	60,010,840.72	29,956,368.13	59,543,709.87	467,130.85	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,096,193.53	11,143,178.31	5,519,795.31	11,158,417.48	(15,239.17)	-0.1%
Classified Support Salaries		2200	6,461,317.67	6,338,573.99	3,440,154.05	5,338,573.99	1,000,000.00	15.8%
Classified Supervisors' and Administrators' Salaries		2300	973,721.00	973,721.00	548,991.89	973,721.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,369,278.90	2,736,120.67	1,306,245.32	2,720,042.67	16,078.00	0.6%
Other Classified Salaries		2900	1,588,748.47	1,896,351.71	920,256.35	1,903,358.31	(7,006.60)	-0.4%
TOTAL, CLASSIFIED SALARIES			22,489,259.57	23,087,945.68	11,735,442.92	22,094,113.45	993,832.23	4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,550,586.45	28,733,155.94	3,984,566.92	28,737,423.85	(4,267.91)	0.0%
PERS		3201-3202	3,914,047.77	3,967,423.49	1,944,010.07	3,971,108.35	(3,684.86)	-0.1%
OASDI/Medicare/Alternative		3301-3302	2,673,633.89	2,776,231.44	1,365,673.62	2,779,870.38	(3,638.94)	-0.1%
Health and Welfare Benefits		3401-3402	12,543,645.68	12,601,258.97	6,072,204.78	12,094,706.80	506,552.17	4.0%
Unemployment Insurance		3501-3502	39,129.59	41,774.11	20,509.66	41,822.69	(48.58)	-0.1%
Workers' Compensation		3601-3602	1,392,519.85	1,470,904.48	741,122.38	1,472,325.84	(1,421.36)	-0.1%
OPEB, Allocated		3701-3702	762,655.85	765,549.65	361,696.81	765,274.11	275.54	0.0%
OPEB, Active Employees		3751-3752	942,532.95	978,438.38	472,421.97	979,562.43	(1,124.05)	-0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,818,752.03	51,334,736.46	14,962,206.21	50,842,094.45	492,642.01	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,223,253.00	4,753,489.80	65,978.09	154,409.80	4,599,080.00	96.8%
Books and Other Reference Materials		4200	151,523.76	462,286.74	259,929.99	476,426.42	(14,139.68)	-3.1%
Materials and Supplies		4300	5,901,295.77	20,466,142.20	4,078,215.10	11,189,313.97	9,276,828.23	45.3%
Noncapitalized Equipment		4400	1,931,083.63	3,449,601.68	1,132,641.68	4,063,059.56	(613,457.88)	-17.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,207,156.16	29,131,520.42	5,536,764.86	15,883,209.75	13,248,310.67	45.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,936,839.85	13,778,007.05	6,801,642.59	13,790,339.96	(12,332.91)	-0.1%
Travel and Conferences		5200	1,197,512.49	1,654,386.23	695,680.61	1,667,229.45	(12,843.22)	-0.8%
Dues and Memberships		5300	134,655.28	135,155.28	10,221.55	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	134.00	5,608.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,903,609.82	3,011,845.56	1,450,530.21	1,012,822.72	1,999,022.84	66.4%
Transfers of Direct Costs		5710	167,657.00	304,276.21	195,454.81	350,620.83	(46,344.62)	-15.2%
Transfers of Direct Costs - Interfund		5750	(19,571.02)	(131,389.18)	(40,879.36)	(134,041.18)	2,652.00	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	5,231,118.27	17,286,189.39	4,859,175.77	12,658,307.96	4,627,881.43	26.8%
Communications		5900	43,580.00	62,104.14	14,593.07	62,104.14	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,600,601.69	36,106,182.68	13,986,553.25	29,548,147.16	6,558,035.52	18.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	250,000.00	800,922.00	0.00	800,922.00	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	24,507,712.47	1,443,625.46	14,487,374.47	10,020,338.00	40.9%
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	290,000.00	806,159.87	226,641.06	836,662.82	(30,502.95)	-3.8%
Equipment Replacement		6500	150,000.00	150,085.19	0.00	136,917.19	13,168.00	8.8%
TOTAL, CAPITAL OUTLAY			1,796,100.00	26,264,879.53	1,670,266.52	16,261,876.48	10,003,003.05	38.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	223,092.90	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	223,092.90	267,512.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,604,424.32	4,963,128.49	2,207,668.00	4,287,973.82	675,154.67	13.6%
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	4,963,128.49	2,207,668.00	4,287,973.82	675,154.67	13.6%
TOTAL, EXPENDITURES			164,520,135.83	231,166,745.98	80,278,362.79	198,728,636.98	32,438,109.00	14.0%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	57,292,833.00	58,079,966.00	5.00	57,843,144.00	(236,822.00)	-0.4%
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	57,843,144.00	(236,822.00)	-0.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			57,292,833.00	58,079,966.00	5.00	57,843,144.00	236,822.00	-0.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	510,210,430.00	509,702,411.00	286,080,208.66	510,045,340.40	342,929.40	0.1%
2) Federal Revenue		8100-8299	44,503,620.43	60,790,056.20	22,890,466.25	61,506,451.39	716,395.19	1.2%
3) Other State Revenue		8300-8599	68,092,911.73	97,791,466.32	44,098,648.72	93,280,823.32	(4,510,643.00)	-4.6%
4) Other Local Revenue		8600-8799	6,071,311.39	6,026,061.67	4,148,697.99	6,377,517.29	351,455.62	5.8%
5) TOTAL, REVENUES			628,878,273.55	674,309,995.19	357,218,021.62	671,210,132.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	275,600,920.89	282,881,059.63	136,983,149.84	278,165,025.80	4,716,033.83	1.7%
2) Classified Salaries		2000-2999	82,565,650.80	85,206,593.59	46,958,366.36	83,198,360.11	2,008,233.48	2.4%
3) Employee Benefits		3000-3999	152,664,230.62	158,875,113.01	68,558,596.11	155,559,935.06	3,315,177.95	2.1%
4) Books and Supplies		4000-4999	38,006,754.73	65,636,083.64	11,680,600.66	38,055,945.95	27,580,137.69	42.0%
5) Services and Other Operating Expenditures		5000-5999	96,352,844.30	114,987,717.00	48,293,015.40	104,858,985.75	10,128,731.25	8.8%
6) Capital Outlay		6000-6999	4,061,635.34	28,184,401.30	2,051,245.05	17,987,015.98	10,197,385.32	36.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	292,512.00	292,512.00	343,859.22	292,512.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,866,516.00)	(1,939,700.60)	(775,815.00)	(1,939,700.60)	0.00	0.0%
9) TOTAL, EXPENDITURES			647,678,032.68	734,123,779.57	314,093,017.64	676,178,080.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,799,759.13)	(59,813,784.38)	43,125,003.98	(4,967,947.65)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)		

2017-18 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,308,254.57)	(61,315,108.82)	43,125,003.98	(6,469,272.09)		
F. FUND BALANCE, RESERVES								
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		2,725,743.00	2,725,743.00	New
c) As of July 1 - Audited (F1a + F1b)			92,737,412.70	102,003,743.78		104,729,486.78		
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		104,729,486.78		
2) Ending Balance, June 30 (E + F1e)			70,429,158.13	40,688,634.96		98,260,214.69		
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	5,000,000.00		32,688,109.00		
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	21,878,634.96		30,391,757.00		
Reserve for Textbook Purchases	0000	9780		5,000,000.00				
Reserve for TSSP	0000	9780		3,800,000.00				
Reserve for Deficit Spending	0000	9780		13,078,634.96				
Reserve for TSSP	0000	9780				7,600,000.00		
Reserve for Textbook purchases	0000	9780				14,000,000.00		
Reserve for Deficit Spending	0000	9780				8,791,757.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,100,000.00	13,100,000.00		13,600,000.00		
Unassigned/Unappropriated Amount		9790	20,899,176.31	0.00		21,259,221.69		

2017-18 Second 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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	427,958,379.00	427,110,404.00	231,058,667.00	426,351,109.00	(759,295.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	59,448,577.00	58,939,218.00	30,324,908.00	58,868,629.00	(70,589.00)	-0.1%
State Aid - Prior Years		8019	0.00	1,272,453.00	0.00	1,272,453.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	305,733.00	317,059.00	151,071.11	294,139.00	(22,920.00)	-7.2%
Timber Yield Tax		8022	0.00	19.00	0.00	0.00	(19.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	59.40	59.40	59.40	New
County & District Taxes								
Secured Roll Taxes		8041	28,052,553.00	28,009,522.00	16,418,870.15	30,259,317.00	2,249,795.00	8.0%
Unsecured Roll Taxes		8042	1,015,567.00	1,377,796.00	1,235,825.50	1,037,049.00	(340,747.00)	-24.7%
Prior Years' Taxes		8043	36,197.00	380,193.00	254,016.29	(5,286.00)	(385,479.00)	-101.4%
Supplemental Taxes		8044	520,837.00	973,360.00	821,240.35	1,591,038.00	617,678.00	63.5%
Education Revenue Augmentation Fund (ERAF)		8045	(6,352,803.00)	(6,352,803.00)	(3,407,656.60)	(6,815,313.00)	(462,510.00)	7.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	754,733.00	1,249,245.00	11,980,222.78	877,570.00	(371,675.00)	-29.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	35,854.95	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	513,276,466.00	288,873,078.93	513,730,764.40	454,298.40	0.1%
LCFF Transfers								
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)	(1,566,884.00)	(785,699.27)	(1,678,253.00)	(111,369.00)	7.1%
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	509,702,411.00	286,080,208.66	510,045,340.40	342,929.40	0.1%
FEDERAL REVENUE								
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	1,649,531.60	9,446,794.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,338,263.00	1,370,832.00	999,769.00	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	38,230,688.82	14,098,243.82	38,230,688.82	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	3,483,498.08	1,509,854.08	3,483,498.08	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	105,966.53	22,350.53	105,966.53	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,240,203.40	1,474,740.19	838,662.19	1,474,740.19	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	1,110,950.00	2,221,900.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	679,230.00	594,389.00	6,958.00	594,389.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,249,157.79	3,861,247.58	2,654,147.03	4,577,642.77	716,395.19	18.6%
TOTAL, FEDERAL REVENUE			44,503,620.43	60,790,056.20	22,890,466.25	61,506,451.39	716,395.19	1.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	25,359,286.00	25,359,286.00	13,935,465.00	25,596,108.00	236,822.00	0.9%
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	297,197.00	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	4,075,039.00	8,680,684.00	52,535.00	0.6%
Lottery - Unrestricted and Instructional Materi		8560	9,329,263.00	9,576,068.90	3,013,677.20	9,576,068.90	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,841,702.73	9,626,524.35	6,257,240.83	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	4,443,907.25	(4,800,000.00)	-51.9%
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	8,392,927.00	7,649,556.00	8,392,927.00	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	26,476,954.82	2,304,275.44	26,476,954.82	0.00	0.0%
TOTAL, OTHER STATE REVENUE			68,092,911.73	97,791,466.32	44,098,648.72	93,280,823.32	(4,510,643.00)	-4.6%

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

36 67876 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	2,573,553.38	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	34,001.72	60,000.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	285,183.72	1,100,000.00	300,000.00	37.5%
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	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	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	15,739.55	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	4,262,253.28	1,002,337.00	4,313,708.90	51,455.62	1.2%
Tuition		8710	1,304,625.00	800,782.00	219,082.62	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%
TOTAL, OTHER LOCAL REVENUE			6,071,311.39	6,026,061.67	4,148,697.99	6,377,517.29	351,455.62	5.8%
TOTAL, REVENUES			628,878,273.55	674,309,995.19	357,218,021.62	671,210,132.40	(3,099,862.79)	-0.5%

2017-18 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	204,732,728.37	210,002,382.02	102,891,705.13	205,296,893.17	4,705,488.85	2.2%
Certificated Pupil Support Salaries		1200	26,926,611.00	27,371,615.03	13,791,774.40	27,375,009.53	(3,394.50)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	23,118,733.33	24,397,283.41	10,794,730.15	24,401,083.41	(3,800.00)	0.0%
Other Certificated Salaries		1900	20,822,848.19	21,109,779.17	9,504,940.16	21,092,039.69	17,739.48	0.1%
TOTAL, CERTIFICATED SALARIES			275,600,920.89	282,881,059.63	136,983,149.84	278,165,025.80	4,716,033.83	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,148,764.04	13,269,113.19	6,797,491.12	14,776,503.49	(1,507,390.30)	-11.4%
Classified Support Salaries		2200	27,620,902.00	27,742,186.65	16,218,449.84	24,249,680.97	3,492,505.68	12.6%
Classified Supervisors' and Administrators' Salaries		2300	6,316,389.04	6,309,630.89	3,904,566.06	6,309,630.89	0.00	0.0%
Clerical, Technical and Office Salaries		2400	29,148,503.86	30,154,918.86	16,486,777.25	30,127,239.43	27,679.43	0.1%
Other Classified Salaries		2900	6,331,091.86	7,730,744.00	3,551,082.09	7,735,305.33	(4,561.33)	-0.1%
TOTAL, CLASSIFIED SALARIES			82,565,650.80	85,206,593.59	46,958,366.36	83,198,360.11	2,008,233.48	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	54,347,477.67	59,995,241.61	18,830,964.99	59,863,793.27	131,448.34	0.2%
PERS		3201-3202	13,968,445.26	14,038,897.68	7,335,542.10	14,233,232.96	(194,335.28)	-1.4%
OASDI/Medicare/Alternative		3301-3302	10,612,987.78	10,847,104.78	5,451,287.02	10,951,441.70	(104,336.92)	-1.0%
Health and Welfare Benefits		3401-3402	58,565,236.38	59,061,078.26	29,631,904.51	55,556,741.40	3,504,336.86	5.9%
Unemployment Insurance		3501-3502	490,736.10	199,574.00	91,350.83	199,907.59	(333.59)	-0.2%
Workers' Compensation		3601-3602	6,490,410.51	6,661,557.04	3,286,094.82	6,674,517.08	(12,960.04)	-0.2%
OPEB, Allocated		3701-3702	3,629,897.37	3,578,030.87	1,737,163.76	3,567,727.01	10,303.86	0.3%
OPEB, Active Employees		3751-3752	4,528,343.55	4,462,932.77	2,175,895.59	4,481,878.05	(18,945.28)	-0.4%
Other Employee Benefits		3901-3902	30,696.00	30,696.00	18,392.49	30,696.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			152,664,230.62	158,875,113.01	68,558,596.11	155,559,935.06	3,315,177.95	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,399,931.88	19,895,938.59	934,824.50	1,987,734.00	17,908,204.59	90.0%
Books and Other Reference Materials		4200	679,441.56	2,037,534.88	436,689.39	2,045,234.50	(7,699.62)	-0.4%
Materials and Supplies		4300	19,548,992.65	36,164,076.05	8,131,634.23	25,555,933.30	10,608,142.75	29.3%
Noncapitalized Equipment		4400	4,378,388.64	7,538,534.12	2,177,452.54	8,467,044.15	(928,510.03)	-12.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,006,754.73	65,636,083.64	11,680,600.66	38,055,945.95	27,580,137.69	42.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,095,654.46	39,522,169.37	17,450,026.32	39,657,428.62	(135,259.25)	-0.3%
Travel and Conferences		5200	3,406,019.26	3,907,377.09	1,727,879.66	3,962,837.82	(55,460.73)	-1.4%
Dues and Memberships		5300	281,454.00	304,468.86	138,742.99	304,468.86	0.00	0.0%
Insurance		5400-5450	2,617,100.00	2,905,618.00	2,902,117.80	2,905,618.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,253,357.00	13,242,277.00	7,217,439.57	9,742,002.00	3,500,275.00	26.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,283,400.12	6,103,242.67	2,494,300.46	4,113,882.76	1,989,359.91	32.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	284,403.79	218,288.16	139,318.30	224,269.85	(5,981.69)	-2.7%
Professional/Consulting Services and Operating Expenditures		5800	27,961,777.63	44,359,355.16	13,687,246.60	39,522,385.18	4,836,969.98	10.9%
Communications		5900	3,169,678.04	4,424,920.69	2,535,943.70	4,426,092.66	(1,171.97)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			96,352,844.30	114,987,717.00	48,293,015.40	104,858,985.75	10,128,731.25	8.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	250,000.00	800,922.00	0.00	800,922.00	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	25,083,627.77	1,469,572.03	14,865,289.77	10,218,338.00	40.7%
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	2,124,573.74	573,718.41	2,158,694.42	(34,120.68)	-1.6%
Equipment Replacement		6500	303,900.00	167,971.79	7,954.61	154,803.79	13,168.00	7.8%
TOTAL, CAPITAL OUTLAY			4,061,635.34	28,184,401.30	2,051,245.05	17,987,015.98	10,197,385.32	36.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	223,092.90	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	343,859.22	292,512.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,866,516.00)	(1,939,700.60)	(775,815.00)	(1,939,700.60)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,866,516.00)	(1,939,700.60)	(775,815.00)	(1,939,700.60)	0.00	0.0%
TOTAL, EXPENDITURES			647,678,032.68	734,123,779.57	314,093,017.64	676,178,080.05	57,945,699.52	7.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(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)
A. REVENUES								
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	972,023.00	(159,788.00)	-14.1%
3) Other State Revenue		8300-8599	7,062,189.00	387,807.69	95,044.69	387,807.69	0.00	0.0%
4) Other Local Revenue		8600-8799	160,000.00	7,708,548.75	3,542,131.22	7,708,548.75	0.00	0.0%
5) TOTAL, REVENUES			8,354,000.00	9,228,167.44	3,641,900.29	9,068,379.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,148,981.79	3,814,108.40	1,933,061.71	3,654,320.40	159,788.00	4.2%
2) Classified Salaries		2000-2999	1,379,121.43	1,488,133.91	785,162.77	1,488,133.91	0.00	0.0%
3) Employee Benefits		3000-3999	2,197,782.04	2,307,770.47	1,086,020.36	2,307,770.47	0.00	0.0%
4) Books and Supplies		4000-4999	246,160.74	1,108,093.93	94,339.23	1,140,937.93	(32,844.00)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	256,377.00	529,289.08	181,913.79	496,445.08	32,844.00	6.2%
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	289,078.00	109,630.00	289,078.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,491,247.00	9,539,673.79	4,190,127.86	9,379,885.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,247.00)	(311,506.35)	(548,227.57)	(311,506.35)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,094.00)	(218,353.35)	(548,227.57)	(218,353.35)		
F. FUND BALANCE, RESERVES								
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		565,376.00	565,376.00	New
c) As of July 1 - Audited (F1a + F1b)			274,431.78	352,919.84		918,295.84		
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		918,295.84		
2) Ending Balance, June 30 (E + F1e)			230,337.78	134,566.49		699,942.49		
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		699,942.50		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,131,811.00	1,131,811.00	4,724.38	972,023.00	(159,788.00)	-14.1%
TOTAL, FEDERAL REVENUE			1,131,811.00	1,131,811.00	4,724.38	972,023.00	(159,788.00)	-14.1%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	54,814.00	164,953.69	95,044.69	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	95,044.69	387,807.69	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	1,879.36	0.00	0.00	0.0%
Interagency Services		8677	0.00	7,384,410.76	3,392,265.00	7,384,410.76	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	160,000.00	324,137.99	147,986.86	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	7,708,548.75	3,542,131.22	7,708,548.75	0.00	0.0%
TOTAL, REVENUES			8,354,000.00	9,228,167.44	3,641,900.29	9,068,379.44		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,154,207.79	2,819,334.40	1,521,992.99	2,659,546.40	159,788.00	5.7%
Certificated Pupil Support Salaries		1200	190,935.00	190,935.00	94,257.54	190,935.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	591,573.00	591,573.00	267,374.80	591,573.00	0.00	0.0%
Other Certificated Salaries		1900	212,266.00	212,266.00	49,436.38	212,266.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,148,981.79	3,814,108.40	1,933,061.71	3,654,320.40	159,788.00	4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	109,863.00	109,863.00	52,070.67	109,863.00	0.00	0.0%
Classified Support Salaries		2200	300,107.00	321,011.48	185,459.16	321,011.48	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	511,155.81	1,004,203.43	0.00	0.0%
Other Classified Salaries		2900	53,056.00	53,056.00	36,477.13	53,056.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,379,121.43	1,488,133.91	785,162.77	1,488,133.91	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	582,518.65	623,525.56	248,096.23	623,525.56	0.00	0.0%
PERS		3201-3202	235,891.00	250,054.00	135,826.70	250,054.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	169,739.51	181,028.65	92,916.91	181,028.65	0.00	0.0%
Health and Welfare Benefits		3401-3402	994,056.60	1,022,631.43	509,055.70	1,022,631.43	0.00	0.0%
Unemployment Insurance		3501-3502	2,766.77	3,027.94	1,345.62	3,027.94	0.00	0.0%
Workers' Compensation		3601-3602	98,429.27	105,172.19	48,431.97	105,172.19	0.00	0.0%
OPEB, Allocated		3701-3702	47,634.84	51,074.02	20,441.02	51,074.02	0.00	0.0%
OPEB, Active Employees		3751-3752	66,745.40	71,256.68	29,906.21	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	1,086,020.36	2,307,770.47	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	246,160.74	172,792.72	31,012.94	198,492.72	(25,700.00)	-14.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	891,279.14	47,737.72	895,723.14	(4,444.00)	-0.5%
Noncapitalized Equipment		4400	0.00	44,022.07	15,588.57	46,722.07	(2,700.00)	-6.1%
TOTAL, BOOKS AND SUPPLIES			246,160.74	1,108,093.93	94,339.23	1,140,937.93	(32,844.00)	-3.0%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	41,080.00	74,257.09	15,906.19	16,867.09	57,390.00	77.3%
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	77,405.94	209,682.05	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	12,673.98	681.26	12,673.98	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	94,791.00	19,530.43	94,791.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	91,797.00	129,144.96	60,161.91	153,578.96	(24,434.00)	-18.9%
Communications		5900	0.00	8,740.00	8,228.06	8,852.00	(112.00)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			256,377.00	529,289.08	181,913.79	496,445.08	32,844.00	6.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	3,200.00	0.00	3,200.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	262,824.00	289,078.00	109,630.00	289,078.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			262,824.00	289,078.00	109,630.00	289,078.00	0.00	0.0%
TOTAL, EXPENDITURES			8,491,247.00	9,539,673.79	4,190,127.86	9,379,885.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	93,153.00	93,153.00	0.00	93,153.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			93,153.00	93,153.00	0.00	93,153.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) LCFF 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	295,354.00	559,124.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,868,981.00	10,147,020.24	6,126,555.24	10,147,020.24	0.00	0.0%
4) Other Local Revenue		8600-8799	105,160.00	194,971.00	129,188.33	194,971.00	0.00	0.0%
5) TOTAL, REVENUES			9,540,758.00	10,901,115.24	6,551,097.57	10,901,115.24		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,624,341.62	3,835,644.31	1,911,225.33	3,835,644.31	0.00	0.0%
2) Classified Salaries		2000-2999	2,799,508.65	2,986,440.19	1,599,115.27	3,125,101.03	(138,660.84)	-4.6%
3) Employee Benefits		3000-3999	3,138,456.76	3,254,773.35	1,447,040.18	3,253,830.35	943.00	0.0%
4) Books and Supplies		4000-4999	524,304.61	1,240,019.68	115,670.59	1,106,754.75	133,264.93	10.7%
5) Services and Other Operating Expenditures		5000-5999	417,326.36	497,965.60	274,085.42	493,512.69	4,452.91	0.9%
6) Capital Outlay		6000-6999	72,754.44	75,275.95	5,089.50	75,275.95	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	419,167.60	166,185.00	419,167.60	0.00	0.0%
9) TOTAL, EXPENDITURES			10,948,929.44	12,309,286.68	5,518,411.29	12,309,286.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,408,171.44)	(1,408,171.44)	1,032,686.28	(1,408,171.44)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,032,686.28	0.00		
F. FUND BALANCE, RESERVES								
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	566,637.00	559,124.00	295,354.00	559,124.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			566,637.00	559,124.00	295,354.00	559,124.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	8,848,961.00	10,097,394.00	6,079,524.00	10,097,394.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,000.00	49,626.24	47,031.24	49,626.24	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,868,961.00	10,147,020.24	6,126,555.24	10,147,020.24	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	38,893.72	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	89,871.00	88,111.00	89,871.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,160.00	194,971.00	129,188.33	194,971.00	0.00	0.0%
TOTAL, REVENUES			9,540,758.00	10,901,115.24	6,551,097.57	10,901,115.24		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,970,039.62	3,238,389.31	1,643,568.86	3,238,389.31	0.00	0.0%
Certificated Pupil Support Salaries		1200	80,195.00	80,195.00	7,134.19	80,195.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	291,401.00	234,354.00	119,169.24	234,354.00	0.00	0.0%
Other Certificated Salaries		1900	282,706.00	282,706.00	141,353.04	282,706.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,624,341.62	3,835,644.31	1,911,225.33	3,835,644.31	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,591,140.98	1,646,532.57	808,236.80	1,646,532.57	0.00	0.0%
Classified Support Salaries		2200	103,344.00	105,844.00	58,301.82	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	718,856.51	359,758.27	724,564.51	(5,708.00)	-0.8%
Other Classified Salaries		2900	397,121.00	515,207.11	372,818.58	648,159.95	(132,952.84)	-25.8%
TOTAL, CLASSIFIED SALARIES			2,799,508.65	2,986,440.19	1,599,115.27	3,125,101.03	(138,660.84)	-4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	490,161.00	515,927.87	245,965.86	515,927.87	0.00	0.0%
PERS		3201-3202	492,805.00	518,727.12	244,017.44	519,613.12	(886.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	284,048.00	303,890.54	146,946.07	304,326.54	(436.00)	-0.1%
Health and Welfare Benefits		3401-3402	1,613,443.76	1,644,917.85	676,099.44	1,642,420.85	2,497.00	0.2%
Unemployment Insurance		3501-3502	3,213.00	3,405.05	1,715.64	3,407.05	(2.00)	-0.1%
Workers' Compensation		3601-3602	114,345.00	121,126.80	62,370.99	121,228.80	(102.00)	-0.1%
OPEB, Allocated		3701-3702	62,908.00	65,020.32	29,845.63	65,080.32	(60.00)	-0.1%
OPEB, Active Employees		3751-3752	77,533.00	81,757.80	40,079.11	81,825.80	(68.00)	-0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,138,456.76	3,254,773.35	1,447,040.18	3,253,830.35	943.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	2,062.21	2,019.04	2,062.21	0.00	0.0%
Materials and Supplies		4300	510,304.61	1,135,236.47	99,042.02	998,169.63	137,066.84	12.1%
Noncapitalized Equipment		4400	14,000.00	102,721.00	14,609.53	106,522.91	(3,801.91)	-3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			524,304.61	1,240,019.68	115,670.59	1,106,754.75	133,264.93	10.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	663.00	663.00	663.00	0.00	0.0%
Travel and Conferences		5200	21,080.00	28,264.81	3,446.12	23,511.90	4,752.91	16.8%
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	57,041.90	18,845.99	57,041.90	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,100.00	26,542.49	(1,514.78)	26,542.49	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	156,570.00	150,228.68	156,870.00	(300.00)	-0.2%
Professional/Consulting Services and Operating Expenditures		5800	166,500.00	221,783.40	101,816.41	221,783.40	0.00	0.0%
Communications		5900	9,043.00	5,300.00	0.00	5,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			417,326.36	497,965.60	274,085.42	493,512.69	4,452.91	0.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	72,754.44	75,275.95	5,089.50	75,275.95	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,754.44	75,275.95	5,089.50	75,275.95	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	372,237.00	419,167.60	166,185.00	419,167.60	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			372,237.00	419,167.60	166,185.00	419,167.60	0.00	0.0%
TOTAL, EXPENDITURES			10,948,929.44	12,309,286.68	5,518,411.29	12,309,286.68		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8990	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)			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)
A. REVENUES								
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. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,001,171.00	2,001,356.08	907,899.05	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	907,899.05	2,007,356.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,007,171.00)	(185.08)	1,100,228.61	(185.08)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(185.08)	1,100,228.61	(185.08)		
F. FUND BALANCE, RESERVES								
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)
LCFF SOURCES								
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%
TOTAL, LCFF SOURCES			0.00	2,007,171.00	2,007,171.00	2,007,171.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	956.66	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	2,007,171.00	2,008,127.66	2,007,171.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000,171.00	2,000,356.08	907,899.05	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,001,171.00	2,001,356.08	907,899.05	2,001,356.08	0.00	0.0%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,007,171.00	2,007,356.08	907,899.05	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	374,666.00	374,660.75	103,297.22	374,660.75	0.00	0.0%
5) TOTAL, REVENUES			374,666.00	374,660.75	103,297.22	374,660.75		
B. EXPENDITURES								
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	74,531.25	28,879.97	74,531.25	0.00	0.0%
3) Employee Benefits		3000-3999	24,039.14	31,743.09	13,187.18	31,743.09	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	22,394,155.12	881,962.24	22,408,917.73	(14,762.61)	-0.1%
6) Capital Outlay		6000-6999	33,653,609.82	58,111,261.48	8,603,451.52	62,074,457.45	(3,963,195.97)	-6.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,615,293.00	8,429,124.99	8,245,405.09	8,429,124.99	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	89,043,912.83	17,775,753.50	93,021,871.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,423,534.82)	(88,669,252.08)	(17,672,456.28)	(92,647,210.66)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	5.25	5.25	5.25	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	52,635,000.00	52,635,000.00	52,635,000.00	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	52,635,005.25	52,635,005.25	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,423,534.82)	(36,034,246.83)	34,962,548.97	(40,012,205.41)		
F. FUND BALANCE, RESERVES								
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		3,977,958.58	3,977,958.58	New
c) As of July 1 - Audited (F1a + F1b)			42,279,394.92	36,107,096.42		40,085,055.00		
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		40,085,055.00		
2) Ending Balance, June 30 (E + F1e)			5,855,860.10	72,849.59		72,849.59		
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	0.00		72,849.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	72,849.59		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	374,666.00	374,660.75	103,297.22	374,660.75	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			374,666.00	374,660.75	103,297.22	374,660.75	0.00	0.0%
TOTAL REVENUES			374,666.00	374,660.75	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)
CLASSIFIED SALARIES								
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	53,732.39	20,852.21	53,732.39	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,116.00	20,798.86	8,027.76	20,798.86	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,649.00	74,531.25	28,879.97	74,531.25	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	9,108.54	11,730.55	4,485.36	11,730.55	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,410.15	5,613.97	2,055.92	5,613.97	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,167.80	11,358.76	5,470.21	11,358.76	0.00	0.0%
Unemployment Insurance		3501-3502	28.82	36.88	13.37	36.88	0.00	0.0%
Workers' Compensation		3601-3602	1,026.15	1,326.66	514.06	1,326.66	0.00	0.0%
OPEB, Allocated		3701-3702	601.86	777.67	300.61	777.67	0.00	0.0%
OPEB, Active Employees		3751-3752	695.82	898.62	347.65	898.62	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,039.14	31,743.09	13,187.18	31,743.09	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,096.90	2,867.50	3,096.90	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	3,096.90	2,867.50	3,096.90	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	6,700.57	5,274.72	6,700.57	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	25,000.00	49,579.00	24,579.00	52,231.00	(2,652.00)	-5.3%
Professional/Consulting Services and Operating Expenditures		5800	1,422,309.86	22,337,575.55	852,108.52	22,349,886.16	(12,110.61)	-0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,447,609.86	22,394,155.12	881,962.24	22,408,917.73	(14,762.61)	-0.1%

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)
CAPITAL OUTLAY								
Land		6100	38,100.00	105,667.04	0.00	105,667.04	0.00	0.0%
Land Improvements		6170	1,698,609.20	6,943,559.51	5,907,787.68	6,860,860.76	82,698.75	1.2%
Buildings and Improvements of Buildings		6200	31,596,900.62	50,302,754.92	2,363,171.61	54,320,854.61	(4,018,099.69)	-8.0%
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	320,000.00	759,280.01	332,492.23	787,075.04	(27,795.03)	-3.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,653,609.82	58,111,261.48	8,603,451.52	62,074,457.45	(3,963,195.97)	-6.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund 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	3,099,124.99	2,915,405.09	3,099,124.99	0.00	0.0%
Other Debt Service - Principal		7439	0.00	5,330,000.00	5,330,000.00	5,330,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,615,293.00	8,429,124.99	8,245,405.09	8,429,124.99	0.00	0.0%
TOTAL, EXPENDITURES			36,798,200.82	89,043,912.83	17,775,753.50	93,021,871.41		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	5.25	5.25	5.25	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5.25	5.25	5.25	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	52,635,000.00	52,635,000.00	52,635,000.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	52,635,000.00	52,635,000.00	52,635,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	52,635,005.25	52,635,005.25	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,880,279.00	1,880,211.85	963,008.29	1,880,211.85	0.00	0.0%
5) TOTAL, REVENUES			1,880,279.00	1,880,211.85	963,008.29	1,880,211.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	11,997.72	4,799.00	11,997.72	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	5,484.48	2,194.39	5,484.48	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	4,842.40	66,726.61	0.00	0.0%
6) Capital Outlay		6000-6999	16,633,267.84	17,066,461.12	3,180,197.22	17,066,461.12	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	3,192,033.01	17,150,669.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,086,708.84)	(15,270,458.08)	(2,229,024.72)	(15,270,458.08)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	67.31	67.31	67.31	0.00	0.0%
b) Transfers Out		7600-7629	0.00	72.56	72.56	72.56	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	(5.25)	(5.25)	(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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,086,708.84)	(15,270,463.33)	(2,229,029.97)	(15,270,463.33)		
F. FUND BALANCE, RESERVES								
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		176,862.88	176,862.88	New
c) As of July 1 - Audited (F1a + F1b)			15,086,708.84	15,270,463.33		15,447,326.21		
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		15,447,326.21		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		176,862.88		
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		176,862.88		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,279.00	80,211.85	37,057.21	80,211.85	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,800,000.00	1,800,000.00	925,951.08	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%
TOTAL, OTHER LOCAL REVENUE			1,880,279.00	1,880,211.85	963,008.29	1,880,211.85	0.00	0.0%
TOTAL, REVENUES			1,880,279.00	1,880,211.85	963,008.29	1,880,211.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	8,652.82	3,461.04	8,652.82	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	3,344.90	1,337.96	3,344.90	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	11,997.72	4,799.00	11,997.72	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	1,863.38	745.37	1,863.38	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	852.92	341.69	852.92	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	2,279.24	911.69	2,279.24	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	5.32	2.21	5.32	0.00	0.0%
Workers' Compensation		3601-3602	0.00	213.54	85.41	213.54	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	125.24	50.09	125.24	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	144.84	57.93	144.84	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	5,484.48	2,194.39	5,484.48	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	333,720.00	66,726.61	4,842.40	66,726.61	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			333,720.00	66,726.61	4,842.40	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)
CAPITAL OUTLAY								
Land		6100	6,134,965.99	5,772,340.99	18,192.96	5,772,340.99	0.00	0.0%
Land Improvements		6170	270,250.00	53,309.19	32,504.25	53,309.19	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,153,051.85	11,189,358.94	3,129,500.01	11,189,358.94	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%
TOTAL, CAPITAL OUTLAY			16,633,267.84	17,066,461.12	3,180,197.22	17,066,461.12	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			16,966,987.84	17,150,669.93	3,192,033.01	17,150,669.93		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	67.31	67.31	67.31	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	67.31	67.31	67.31	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	72.56	72.56	72.56	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	72.56	72.56	72.56	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(5.25)	(5.25)	(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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204,499.33	204,499.33	57,976.78	204,554.75	55.42	0.0%
5) TOTAL, REVENUES			204,499.33	204,499.33	57,976.78	204,554.75		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,336.66	34,336.66	0.00	34,336.66	0.00	0.0%
6) Capital Outlay		6000-6999	32,522,564.28	27,613,297.10	0.00	27,299,898.45	313,398.65	1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,556,900.94	27,647,633.76	0.00	27,334,235.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,352,401.61)	(27,443,134.43)	57,976.78	(27,129,680.36)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,850,842.45	2,850,842.45	3,164,296.52	(313,454.07)	-11.0%
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	(2,850,842.45)	(2,850,842.45)	(3,164,296.52)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,352,401.61)	(30,293,976.88)	(2,792,865.67)	(30,293,976.88)		
F. FUND BALANCE, RESERVES								
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	204,499.33	204,499.33	67,424.38	204,554.75	55.42	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%
TOTAL, OTHER LOCAL REVENUE			204,499.33	204,499.33	57,976.78	204,554.75	55.42	0.0%
TOTAL, REVENUES			204,499.33	204,499.33	57,976.78	204,554.75		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,336.66	34,336.66	0.00	34,336.66	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)
CAPITAL OUTLAY								
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	3,357,871.48	13,388.44	0.4%
Buildings and Improvements of Buildings		6200	25,880,096.25	20,970,829.07	0.00	20,670,818.86	300,010.21	1.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
TOTAL, CAPITAL OUTLAY			32,522,564.28	27,613,297.10	0.00	27,299,898.45	313,398.65	1.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,556,900.94	27,647,633.76	0.00	27,334,235.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	2,850,842.45	2,850,842.45	3,164,296.52	(313,454.07)	-11.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,850,842.45	2,850,842.45	3,164,296.52	(313,454.07)	-11.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(2,850,842.45)	(2,850,842.45)	(3,164,296.52)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,948.96	110,948.96	20,758.06	110,948.96	0.00	0.0%
5) TOTAL, REVENUES			110,948.96	110,948.96	20,758.06	110,948.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	315,166.12	62,640.97	370,166.12	(55,000.00)	-17.5%
6) Capital Outlay		6000-6999	1,627,105.38	5,985,091.90	881,886.25	6,243,545.97	(258,454.07)	-4.3%
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	6,300,258.02	944,527.22	6,613,712.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,516,156.42)	(6,189,309.06)	(923,769.16)	(6,502,763.13)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	2,850,842.45	2,850,842.45	3,164,296.52	313,454.07	11.0%
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	2,850,842.45	2,850,842.45	3,164,296.52		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,516,156.42)	(3,338,466.61)	1,927,073.29	(3,338,466.61)		
F. FUND BALANCE, RESERVES								
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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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	11,690.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,948.96	110,948.96	20,758.06	110,948.96	0.00	0.0%
TOTAL, REVENUES			110,948.96	110,948.96	20,758.06	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	80,000.00	0.00	80,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	686.00	686.00	686.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	234,480.12	61,954.97	289,480.12	(55,000.00)	-23.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	315,166.12	62,640.97	370,166.12	(55,000.00)	-17.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
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	65,000.00	55,000.00	45.8%
Buildings and Improvements of Buildings		6200	1,627,105.38	5,703,393.14	868,584.35	6,003,522.71	(300,129.57)	-5.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	48,396.26	(0.60)	61,720.76	(13,324.50)	-27.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,627,105.38	5,985,091.90	881,886.25	6,243,545.97	(258,454.07)	-4.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,627,105.38	6,300,258.02	944,527.22	6,613,712.09		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,850,842.45	2,850,842.45	3,164,296.52	313,454.07	11.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,850,842.45	2,850,842.45	3,164,296.52	313,454.07	11.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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	2,850,842.45	2,850,842.45	3,164,296.52		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,773,549.89)	(2,773,549.89)	(11,118,048.01)	(2,773,549.89)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,773,549.89)	(2,773,549.89)	(11,118,048.01)	(2,773,549.89)		
F. FUND BALANCE, RESERVES								
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			115,358.00	115,358.00	0.00	115,358.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
TOTAL, OTHER LOCAL REVENUE			12,438,583.19	12,438,583.19	541,393.59	12,438,583.19	0.00	0.0%
TOTAL, REVENUES			12,553,941.19	12,553,941.19	541,393.59	12,553,941.19		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,327,491.08	15,327,491.08	11,659,441.60	15,327,491.08	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,054,909.00	29,489,909.00	11,580,597.46	29,489,909.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,047,436.00	2,047,436.00	850,464.79	2,047,436.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,481,380.00	1,556,380.00	641,444.83	1,556,380.00	0.00	0.0%
5) TOTAL, REVENUES			32,583,725.00	33,093,725.00	13,072,507.08	33,093,725.00		
B. EXPENSES								
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	10,682,253.00	3,950,940.47	10,682,253.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,429,095.00	6,481,095.00	1,624,682.93	6,481,095.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,299,168.06	13,363,724.80	4,983,382.55	13,372,658.49	(8,933.69)	-0.1%
5) Services and Other Operating Expenses		5000-5999	533,623.94	540,067.20	(30,399.08)	531,133.51	8,933.69	1.7%
6) Depreciation		6000-6999	795,130.00	795,130.00	316,880.80	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	500,000.00	1,231,455.00	0.00	0.0%
9) TOTAL, EXPENSES			32,583,725.00	33,093,725.00	11,345,487.67	33,093,725.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	1,727,019.41	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	1,727,019.41	0.00		
F. NET POSITION								
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	27,144,824.00	27,579,824.00	11,580,597.46	27,579,824.00	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%
TOTAL, FEDERAL REVENUE			29,054,909.00	29,489,909.00	11,580,597.46	29,489,909.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,047,436.00	2,047,436.00	850,464.79	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%
TOTAL, OTHER STATE REVENUE			2,047,436.00	2,047,436.00	850,464.79	2,047,436.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,454,490.00	1,454,490.00	626,454.15	1,454,490.00	0.00	0.0%
Interest		8660	22,617.00	97,617.00	27,000.05	97,617.00	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	(12,009.37)	4,273.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,481,380.00	1,556,380.00	641,444.83	1,556,380.00	0.00	0.0%
TOTAL, REVENUES			32,583,725.00	33,093,725.00	13,072,507.08	33,093,725.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	7,588,589.00	7,890,589.00	2,828,234.22	7,890,589.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,803,473.00	1,853,473.00	757,493.53	1,853,473.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	878,231.00	893,231.00	349,247.44	893,231.00	0.00	0.0%
Other Classified Salaries		2900	24,960.00	44,960.00	15,965.28	44,960.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,295,253.00	10,682,253.00	3,950,940.47	10,682,253.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,533,671.00	1,549,671.00	513,443.85	1,549,671.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,485,589.00	2,493,589.00	260,635.27	2,493,589.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,007,158.00	2,028,558.00	696,195.89	2,028,558.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,867.00	5,217.00	1,879.25	5,217.00	0.00	0.0%
Workers' Compensation		3601-3602	178,993.00	181,543.00	69,908.58	181,543.00	0.00	0.0%
OPEB, Allocated		3701-3702	101,349.00	102,549.00	36,172.52	102,549.00	0.00	0.0%
OPEB, Active Employees		3751-3752	117,468.00	119,968.00	46,447.59	119,968.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,429,095.00	6,481,095.00	1,624,682.93	6,481,095.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	259.00	259.00	258.01	259.00	0.00	0.0%
Materials and Supplies		4300	309,320.00	309,320.00	111,859.33	309,320.00	0.00	0.0%
Noncapitalized Equipment		4400	189,406.00	195,406.00	46,001.84	195,406.00	0.00	0.0%
Food		4700	12,800,183.06	12,858,739.80	4,825,263.37	12,867,673.49	(8,933.69)	-0.1%
TOTAL, BOOKS AND SUPPLIES			13,299,168.06	13,363,724.80	4,983,382.55	13,372,658.49	(8,933.69)	-0.1%
SERVICES AND OTHER OPERATING EXPENSES								
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	4,452.73	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	170,196.79	494,384.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,296.00	98,296.00	25,707.58	98,296.00	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)	(529,580.80)	(335,674.83)	(538,514.49)	8,933.69	-1.7%
Professional/Consulting Services and Operating Expenditures		5800	312,833.00	391,058.00	84,736.82	391,058.00	0.00	0.0%
Communications		5900	59,958.00	59,958.00	18,034.10	59,958.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			533,623.94	540,067.20	(30,399.08)	531,133.51	8,933.69	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	795,130.00	795,130.00	316,880.80	795,130.00	0.00	0.0%
TOTAL, DEPRECIATION			795,130.00	795,130.00	316,880.80	795,130.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,231,455.00	1,231,455.00	500,000.00	1,231,455.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,231,455.00	1,231,455.00	500,000.00	1,231,455.00	0.00	0.0%
TOTAL, EXPENSES			32,583,725.00	33,093,725.00	11,345,487.67	33,093,725.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,540,497.75	14,540,497.75	4,458,454.78	14,540,497.75	0.00	0.0%
5) TOTAL, REVENUES			14,540,497.75	14,540,497.75	4,458,454.78	14,540,497.75		
B. EXPENSES								
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	538,105.47	266,276.32	538,105.47	0.00	0.0%
3) Employee Benefits		3000-3999	228,740.32	230,767.92	114,416.58	230,767.92	0.00	0.0%
4) Books and Supplies		4000-4999	25,795.49	21,375.97	6,959.88	21,375.97	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,684,523.70	23,542,509.48	5,000,006.75	23,542,509.48	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	5,387,659.53	24,332,758.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,796.24	(9,792,261.09)	(929,204.75)	(9,792,261.09)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			63,796.24	(9,792,261.09)	(929,204.75)	(9,792,261.09)		
F. NET POSITION								
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	22,078,148.36		18,530,142.19		
c) Unrestricted Net Position		9790	0.00	(3,548,006.17)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,349,337.44	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	607.45	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,540,497.75	14,540,497.75	4,458,454.78	14,540,497.75	0.00	0.0%
TOTAL, REVENUES			14,540,497.75	14,540,497.75	4,458,454.78	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)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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	119,581.44	69,755.84	119,581.44	0.00	0.0%
Clerical, Technical and Office Salaries		2400	418,061.00	404,085.53	188,424.11	404,085.53	0.00	0.0%
Other Classified Salaries		2900	0.00	14,438.50	8,096.37	14,438.50	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			537,642.00	538,105.47	266,276.32	538,105.47	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	84,947.00	84,947.00	40,021.70	84,947.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	41,130.00	41,280.00	19,928.25	41,280.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	80,722.00	82,599.60	43,765.66	82,599.60	0.00	0.0%
Unemployment Insurance		3501-3502	269.00	269.00	132.62	269.00	0.00	0.0%
Workers' Compensation		3601-3602	9,570.00	9,570.00	4,739.67	9,570.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,612.98	5,612.98	2,669.64	5,612.98	0.00	0.0%
OPEB, Active Employees		3751-3752	6,489.34	6,489.34	3,159.04	6,489.34	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			228,740.32	230,767.92	114,416.58	230,767.92	0.00	0.0%
BOOKS AND SUPPLIES								
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	5,888.08	12,524.73	0.00	0.0%
Noncapitalized Equipment		4400	12,395.49	7,651.24	1,071.80	7,651.24	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,795.49	21,375.97	6,959.88	21,375.97	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,700.00	12,650.00	4,254.90	12,650.00	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	677,631.00	677,631.00	84,779.00	11.1%
Operations and Housekeeping Services		5500	0.00	100.00	0.00	100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,400.00	5,547.53	(430.70)	5,547.53	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,591.91	9,666.64	1,137.12	9,666.64	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,894,306.44	22,750,609.96	4,317,414.43	22,835,388.96	(84,779.00)	-0.4%
Communications		5900	1,025.35	1,025.35	0.00	1,025.35	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,684,523.70	23,542,509.48	5,000,006.75	23,542,509.48	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)
DEPRECIATION								
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	5,387,659.53	24,332,758.84		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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. EXPENSES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	751.92	900.26	751.92		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,000.00	751.92	900.26	751.92		
F. NET POSITION								
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)
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	900.26	2,000.00	0.00	0.0%
TOTAL, REVENUES			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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			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)
DEPRECIATION								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	1,248.08	0.00	1,248.08		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	46,842.97	46,842.97	46,744.41	46,812.48	(30.49)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	46,842.97	46,842.97	46,744.41	46,812.48	(30.49)	0%
5. District Funded County Program ADA						
a. County Community Schools	31.75	31.75	3.09	3.09	(28.66)	-90%
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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	31.75	31.75	3.09	3.09	(28.66)	-90%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	46,874.72	46,874.72	46,747.50	46,815.57	(59.15)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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	677,679,404.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	61,728,662.13
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	816,222.93
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	17,883,996.36
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 9200	7699 7651	0.00
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)				21,482,066.51
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)				594,468,675.85

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)*		46,747.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,716.59
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	594,468,675.85	12,716.59
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.

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,622,338.73
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 495,712,970.23

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.35%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	19,194,184.24
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,507,286.81
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	401,053.62
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,802,516.47
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	30,905,041.14
9. Carry-Forward Adjustment (Part IV, Line F)	(3,324,233.49)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,580,807.65

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	374,914,276.19
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	104,162,220.38
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	52,269,734.59
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	387,014.01
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.11
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,644,948.68
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	229,465.48
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,701.64
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	52,003,945.24
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,087,607.79
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,814,180.13
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	31,067,140.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	639,583,234.24

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.83%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	4.31%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>30,905,041.14</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(4,731,627.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(3,722,442.70)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.03%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.03%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.04%) times Part III, Line B18); zero if positive	<u>(3,324,233.49)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,324,233.49)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.31%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,662,116.75) is applied to the current year calculation and the remainder (\$-1,662,116.74) is deferred to one or more future years:	<u>4.57%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,108,077.83) is applied to the current year calculation and the remainder (\$-2,216,155.66) is deferred to one or more future years:	<u>4.66%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(3,324,233.49)</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	510,045,340.40	5.15%	536,314,250.00	1.83%	546,136,309.00
2. Federal Revenues	8100-8299	2,263,663.52	0.00%	2,263,663.52	0.00%	2,263,663.52
3. Other State Revenues	8300-8599	16,084,783.08	42.00%	22,840,281.42	-60.14%	9,104,427.92
4. Other Local Revenues	8600-8799	5,017,320.62	-0.25%	5,004,869.01	0.00%	5,004,869.01
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	(57,843,144.00)	13.25%	(65,505,286.00)	7.25%	(70,254,907.00)
6. Total (Sum lines A1 thru A5c)		475,567,963.62	5.33%	500,917,777.95	-1.73%	492,254,362.45
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				218,621,315.93		221,238,334.88
b. Step & Column Adjustment				3,698,182.60		3,721,161.02
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,081,163.65)		(2,346,510.72)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	218,621,315.93	1.20%	221,238,334.88	0.62%	222,612,985.18
2. Classified Salaries						
a. Base Salaries				61,104,246.66		61,504,614.65
b. Step & Column Adjustment				548,604.10		544,820.16
c. Cost-of-Living Adjustment						
d. Other Adjustments				(148,236.11)		(969,041.11)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	61,104,246.66	0.66%	61,504,614.65	-0.69%	61,080,393.70
3. Employee Benefits	3000-3999	104,717,840.61	8.56%	113,684,035.84	8.42%	123,251,347.40
4. Books and Supplies	4000-4999	22,172,736.20	57.37%	34,893,215.54	-7.74%	32,193,215.54
5. Services and Other Operating Expenditures	5000-5999	75,310,838.59	-1.23%	74,380,859.48	-1.75%	73,081,078.48
6. Capital Outlay	6000-6999	1,725,139.50	0.00%	1,725,139.50	0.00%	1,725,139.50
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	(6,227,674.42)	-13.21%	(5,405,077.98)	4.06%	(5,624,364.98)
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)		478,950,767.51	5.14%	503,547,446.35	1.25%	509,846,119.26
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,382,803.89)		(2,629,668.40)		(17,591,756.81)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		68,954,909.58		65,572,105.69		62,942,437.29
2. Ending Fund Balance (Sum lines C and D1)		65,572,105.69		62,942,437.29		45,350,680.48
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	30,391,757.00		17,591,757.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,600,000.00		14,100,000.00		14,200,000.00
2. Unassigned/Unappropriated	9790	21,259,221.69		30,929,553.29		30,829,553.48
f. Total Components of Ending Fund Balance		65,572,105.69		62,942,437.29		45,350,680.48
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,600,000.00		14,100,000.00		14,200,000.00
c. Unassigned/Unappropriated	9790	21,259,221.69		30,929,553.29		30,829,553.48
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		34,859,221.69		45,029,553.29		45,029,553.48
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2018-19, Certificated Salaries are reduced based on a projected decline in enrollment and reorganization of our Human Resources Department. For 2019-20, certificated salaries are projected to decline due to continued decline in enrollment and projected savings. For classified in 18-19, projected professional development for classified staff in 17-18 is projected to be exhausted for 18-19. In 19-20, projected savings and additional FTE reductions are planned.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	59,242,787.87	-18.45%	48,311,554.32	0.00%	48,311,554.32
3. Other State Revenues	8300-8599	77,196,040.24	-14.71%	65,841,222.20	0.96%	66,473,571.75
4. Other Local Revenues	8600-8799	1,360,196.67	-34.87%	885,929.58	0.00%	885,929.58
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	57,843,144.00	13.25%	65,505,286.00	7.25%	70,254,907.00
6. Total (Sum lines A1 thru A5c)		195,642,168.78	-7.72%	180,543,992.10	2.98%	185,925,962.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,543,709.87		60,269,001.20
b. Step & Column Adjustment				1,007,446.43		1,029,369.66
c. Cost-of-Living Adjustment						
d. Other Adjustments				(282,155.10)		819,463.91
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,543,709.87	1.22%	60,269,001.20	3.07%	62,117,834.77
2. Classified Salaries						
a. Base Salaries				22,094,113.45		23,555,485.79
b. Step & Column Adjustment				198,847.02		200,636.64
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,262,525.32		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,094,113.45	6.61%	23,555,485.79	0.85%	23,756,122.43
3. Employee Benefits	3000-3999	50,842,094.45	7.90%	54,859,178.93	6.46%	58,400,534.50
4. Books and Supplies	4000-4999	15,883,209.75	-20.21%	12,673,645.61	6.09%	13,445,328.61
5. Services and Other Operating Expenditures	5000-5999	29,548,147.16	7.63%	31,801,275.86	0.00%	31,801,275.86
6. Capital Outlay	6000-6999	16,261,876.48	-23.00%	12,521,564.50	-55.90%	5,521,564.50
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	4,287,973.82	-19.18%	3,465,377.38	6.33%	3,684,664.38
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)		198,728,636.98	0.34%	199,413,041.27	-0.21%	198,994,837.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,086,468.20)		(18,869,049.17)		(13,068,874.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		35,774,577.20		32,688,109.00		13,819,059.83
2. Ending Fund Balance (Sum lines C and D1)		32,688,109.00		13,819,059.83		750,185.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	32,688,109.00		13,819,059.83		750,185.43
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)		32,688,109.00		13,819,059.83		750,185.43

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 18-19 Certificated salaries are reduced for exhaustion of carryover in 17-18 and and offset by increases in Special Ed costs. Classified salaries are increased in 18-19 as projected salary savings in 17-18 are not expected to continue.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	510,045,340.40	5.15%	536,314,250.00	1.83%	546,136,309.00
2. Federal Revenues	8100-8299	61,506,451.39	-17.77%	50,575,217.84	0.00%	50,575,217.84
3. Other State Revenues	8300-8599	93,280,823.32	-4.93%	88,681,503.62	-14.78%	75,577,999.67
4. Other Local Revenues	8600-8799	6,377,517.29	-7.63%	5,890,798.59	0.00%	5,890,798.59
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)		671,210,132.40	1.53%	681,461,770.05	-0.48%	678,180,325.10
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				278,165,025.80		281,507,336.08
b. Step & Column Adjustment				4,705,629.03		4,750,530.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,363,318.75)		(1,527,046.81)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	278,165,025.80	1.20%	281,507,336.08	1.15%	284,730,819.95
2. Classified Salaries						
a. Base Salaries				83,198,360.11		85,060,100.44
b. Step & Column Adjustment				747,451.12		745,456.80
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,114,289.21		(969,041.11)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	83,198,360.11	2.24%	85,060,100.44	-0.26%	84,836,516.13
3. Employee Benefits	3000-3999	155,559,935.06	8.35%	168,543,214.77	7.78%	181,651,881.90
4. Books and Supplies	4000-4999	38,055,945.95	24.99%	47,566,861.15	-4.05%	45,638,544.15
5. Services and Other Operating Expenditures	5000-5999	104,858,985.75	1.26%	106,182,135.34	-1.22%	104,882,354.34
6. Capital Outlay	6000-6999	17,987,015.98	-20.79%	14,246,704.00	-49.13%	7,246,704.00
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	(1,939,700.60)	0.00%	(1,939,700.60)	0.00%	(1,939,700.60)
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)		677,679,404.49	3.73%	702,960,487.62	0.84%	708,840,956.31
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,469,272.09)		(21,498,717.57)		(30,660,631.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		104,729,486.78		98,260,214.69		76,761,497.12
2. Ending Fund Balance (Sum lines C and D1)		98,260,214.69		76,761,497.12		46,100,865.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	321,127.00		321,127.00		321,127.00
b. Restricted	9740	32,688,109.00		13,819,059.83		750,185.43
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	30,391,757.00		17,591,757.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,600,000.00		14,100,000.00		14,200,000.00
2. Unassigned/Unappropriated	9790	21,259,221.69		30,929,553.29		30,829,553.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		98,260,214.69		76,761,497.12		46,100,865.91

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,600,000.00		14,100,000.00		14,200,000.00
c. Unassigned/Unappropriated	9790	21,259,221.69		30,929,553.29		30,829,553.48
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)		34,859,221.69		45,029,553.29		45,029,553.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.14%		6.41%		6.35%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		46,744.41		46,419.53		46,187.43
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		677,679,404.49		702,960,487.62		708,840,956.31
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)		677,679,404.49		702,960,487.62		708,840,956.31
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)		13,553,588.09		14,059,209.75		14,176,819.13
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)		13,553,588.09		14,059,209.75		14,176,819.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

San Bernardino City Unified Cash Flow
2017-18 Second Interim

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
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	105,288,108.31	158,816,530.17	150,143,245.69	149,525,373.13	196,368,856.39	222,456,721.72	151,407,187.03	-	-	-	158,479,778.81	-
Revenue																		
LCFF Principal Apportionment (8010 to 8019)	-	21,004,033.00	21,004,033.00	52,983,518.00	37,807,259.00	37,807,259.00	52,969,713.00	37,807,760.00	37,862,071.97	61,791,359.53	41,194,239.69	41,194,239.69	46,811,636.01	(3,744,930.89)	-	486,492,191.00	(3,744,930.89)	486,492,191.00
LCFF Property Taxes (8020 to 8079)	-	908,594.91	-	-	-	-	4,650,628.48	20,309,573.28	1,620,707.26	1,778,630.25	(81,182.43)	(1,278,623.29)	(669,755.06)	-	-	27,238,573.40	-	27,238,573.40
LCFF Miscellaneous Funds (8080 to 8099)	-	-	(2,007,648.15)	(280,769.92)	(124,998.29)	(167,478.62)	(86,263.89)	(125,711.40)	(120,349.91)	(100,386.50)	(131,274.65)	(131,274.65)	(138,996.69)	(270,271.33)	-	(3,685,424.00)	(270,271.33)	(3,685,424.00)
Federal Revenue (8100 to 8299)	-	148,227.24	818,549.89	12,901,885.57	(4,373,893.66)	516,192.15	10,094,844.37	2,784,660.69	(111,022.79)	6,970,861.43	774,540.16	5,421,781.11	12,392,642.54	13,167,182.69	-	61,506,451.39	13,167,182.69	61,506,451.39
Other State Revenue (8300 to 8599)	-	1,300,644.00	1,965,914.00	13,583,828.49	599,899.79	9,567,095.45	14,727,324.99	2,333,942.00	4,857,903.09	5,762,155.30	7,091,883.44	2,659,456.29	31,913,475.49	(3,102,699.01)	-	93,280,823.32	(3,102,699.01)	93,280,823.32
Other Local Revenue (8600 to 8799)	-	398,431.86	159,497.96	138,108.77	391,212.09	174,015.91	2,605,290.49	282,140.91	372,243.95	55,697.26	222,789.04	983,984.94	297,052.06	297,052.05	-	6,377,517.29	297,052.05	6,377,517.29
Total Revenue		23,759,931.01	21,960,346.70	79,326,570.91	34,299,478.93	52,547,712.37	100,620,482.24	44,703,499.46	44,639,476.56	74,398,504.59	47,873,554.39	49,458,432.32	91,275,809.41	6,346,333.51	-	671,210,132.40	6,346,333.51	671,210,132.40
Expenditure																		
Certificated Salary (1000 to 1999)	-	(11,616.81)	21,999,335.03	22,973,148.17	23,208,264.46	23,089,679.19	23,164,254.20	22,560,085.60	22,445,215.01	23,750,518.76	23,750,518.76	23,750,518.76	23,750,518.76	23,750,518.76	-	278,180,958.63	23,750,518.76	278,180,958.63
Classified Salary (2000 to 2999)	-	4,720,604.19	6,915,546.77	9,913,576.24	3,741,746.27	8,042,384.58	6,534,583.51	7,089,924.80	6,009,946.42	6,350,580.96	7,257,806.82	7,257,806.82	8,769,849.90	604,817.23	-	83,209,174.51	604,817.23	83,209,174.51
Employee Benefit (3000 to 3999)	-	2,303,253.92	10,951,052.12	11,684,228.04	10,941,519.87	11,089,369.79	11,059,027.89	10,530,144.48	10,862,852.39	11,421,111.80	11,421,111.80	12,182,519.26	38,831,780.13	2,284,222.36	-	155,562,193.85	2,284,222.36	155,562,193.85
Books and Supplies (4000 to 4999)	-	169,659.14	1,000,760.97	1,966,949.61	2,707,326.83	1,916,914.78	1,632,456.32	2,286,533.01	1,442,314.15	3,485,096.33	2,738,289.97	4,480,838.14	5,725,515.40	8,463,805.37	-	38,016,460.02	8,463,805.37	38,016,460.02
Services and Operating Expenditures (5000 to 5999)	-	3,640,521.58	2,889,751.84	6,812,322.67	10,803,086.21	9,100,823.07	5,910,192.64	9,136,317.39	4,387,420.24	7,307,312.42	8,351,214.19	7,307,312.42	9,917,066.85	19,312,182.82	-	104,875,524.34	19,312,182.82	104,875,524.34
Capital Outlay (6000 to 6999)	-	14,640.41	(21,690.57)	1,148,694.13	142,083.60	353,837.89	122,065.39	291,614.20	500,651.89	1,388,615.43	462,871.81	2,468,649.66	617,162.41	10,491,761.05	-	17,980,957.30	10,491,761.05	17,980,957.30
Other Outgo (7100 to 7499)	-	(104,473.68)	-	408,278.87	43,648.60	(290,891.77)	43,648.60	(56,351.40)	(432,166.40)	81,121.70	243,365.10	(139,065.77)	(278,131.54)	(1,066,170.91)	-	(1,847,188.60)	(1,066,170.91)	(1,847,188.60)
Interfund Transfers Out (7600 to 7629)	-	-	-	(695,159.97)	695,159.97	-	-	-	-	105,092.71	-	-	-	1,396,231.73	-	1,501,324.44	1,396,231.73	1,501,324.44
Total Expenditure		10,732,588.75	43,734,756.16	54,212,037.76	51,948,295.44	53,636,657.90	48,366,228.55	51,462,453.08	45,592,048.70	53,889,450.11	54,225,178.45	57,308,579.29	87,333,761.91	65,237,368.39	-	677,679,404.49	65,237,368.39	677,679,404.49
Revenue Less Expense		13,027,342.26	(21,774,409.46)	25,114,533.15	(17,648,816.51)	(1,088,945.53)	52,254,253.69	(6,758,953.62)	(952,572.14)	20,509,054.48	(6,351,624.06)	(7,850,146.97)	3,942,047.50	(58,891,034.88)	-	(6,469,272.09)	(58,891,034.88)	-
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	3,806,660.85	242,413.28	-	1,058,943.58	559,300.84	-	127,113.83	161,010.85	-	0.00	20,499,210.40	0.00	-
DUE FROM OTHER FUNDS (9310)	3,149,843.44	-	3,149,843.44	-	-	-	-	-	-	-	-	-	-	-	-	3,149,843.44	-	-
STORES (9320)	68,016.63	-	-	-	0.50	-	-	-	164.84	25,783.49	60,387.65	(4,749.59)	(13,570.26)	-	0.00	68,016.63	0.00	-
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	-	(6,250.00)	-	-	500.00	-	375.00	5,375.00	-	-	434,787.36	-	-
Total Assets	24,405,968.70	-	-	6,117,216.96	12,011,181.51	3,806,660.85	242,413.28	(6,250.00)	1,059,108.42	567,477.76	60,387.65	122,739.24	214,033.03	-	211,000.00	24,405,968.70	211,000.00	-
Liabilities																		
CURRENT LIABILITIES (9510)	62,277,035.57	42,047,484.45	(1,995,886.71)	12,080,140.96	850,615.44	909,862.70	437,113.01	34,959.30	1,224,036.06	5,366,238.42	2,730,191.47	847,300.80	(2,255,020.33)	-	(0.00)	62,277,035.57	(0.00)	-
EMPLOYEE PAID PERS SUSP ACCT (9552)	-	-	(8,271.42)	17,962.80	(13,446.34)	13,466.70	788.48	(41,133.32)	37,332.61	(15,964.66)	(290.27)	(13,642.53)	580.53	22,617.42	-	-	22,617.42	-
EMPLOYER PERS SUSPENSE ACCOUNT (9562)	-	33,404.85	13,845.31	73,738.59	33,676.48	60,795.26	34,913.90	(89,104.97)	150,144.26	13,234.55	39,703.66	19,851.83	(406,962.54)	22,758.82	-	-	22,758.82	-
EMPLOYER H&W SUSPENSE ACCOUNT (9564)	-	3,524,421.00	344,430.68	80,886.62	(294,466.71)	571,572.12	(257,122.93)	(318,951.71)	510,410.40	(45,108.79)	(4,465,770.12)	4,510,878.91	(4,465,770.12)	304,590.65	-	-	304,590.65	-
EMPLOYER U.I. SUSPENSE ACCOUNT (9565)	-	(2,646.61)	(14,496.58)	(14,691.85)	16,433.12	(15,369.21)	(15,417.75)	31,211.53	(14,755.51)	(14,933.13)	30,183.98	(17,792.66)	(29,230.80)	61,505.47	-	-	61,505.47	-
EMPLOYER W.C. SUSPENSE ACCOUNT (9566)	-	(94,704.17)	(519,730.50)	(1,061,675.19)	1,123,934.40	(554,202.26)	(556,113.80)	1,125,833.70	(532,092.33)	(7,542,848.93)	(7,438,316.38)	14,557,533.39	979,304.97	513,077.10	-	-	513,077.10	-
EMPLOYER ARS SUSPENSE ACCOUNT (9568)	-	(116.67)	(711.84)	(4,369.45)	4,291.12	563.45	(10,530.80)	10,141.45	299.94	(6,749.49)	14,419.36	(10,277.63)	(12,731.98)	15,772.54	-	-	15,772.54	-
EMPLOYER OTH BENEFIT SUSP ACCT (9569)	-	(8,966.81)	(2,644.13)	312.76	1,086.74	(5,177.93)	(6,670.04)	(3,989.51)	(5,050.13)	(12,399.60)	-	(5,835.11)	55,068.81	(5,735.05)	-	-	(5,735.05)	-
Retiree H & W (pay as you go) (9577)	-	(52,197.44)	(282,229.58)	(546,247.28)	592,272.12	(287,816.54)	(288,073.22)	(287,694.78)	(288,029.80)	(7,097,033.21)	(7,073,415.79)	13,981,509.68	1,381,618.78	247,337.06	-	-	247,337.06	-
Employer OPEB Suspense Account (9578)	-	(63,187.44)	(343,407.95)	(697,010.30)	738,334.91	(367,048.64)	(368,004.20)	(356,909.31)	(353,046.82)	(16,400,870.24)	(16,224,200.18)	31,756,442.64	2,340,878.25	338,029.28	-	-	338,029.28	-
SALES TAX LIABILITY ACCOUNT (9580)	-	(13,849.81)	(499.18)	9,794.94	(2,211.32)	1,160.91	(2,637.54)	3,718.48	(4,839.84)	(10,515.94)	8,392.53	(3,842.36)	(4,246.82)	19,575.95	-	-	19,575.95	-
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	-	-	-	-	-	1,800,000.00	-	-	-	(2,300,000.00)	(500,000.00)	-	-	-	-	-
DEFERRED REVENUE (9650)	7,025,995.11	-	7,025,995.11	-	-	-	-	-	-	-	-	-	-	-	-	7,025,995.11	-	-
Total Liabilities	71,179,875.16	46,369,641.35	6,093,237.69	9,938,842.60	3,050,519.96	327,806.56	(1,031,754.89)	1,908,080.86	724,408.84	(25,766,951.02)	(32,379,101.74)	63,322,126.96	(2,916,511.25)	1,539,529.24	(0.00)	71,179,875.16	1,539,529.24	-
Balance Sheet		(46,369,641.35)	(6,093,237.69)	(3,821,625.64)	8,960,661.55	3,478,854.29	1,274,168.17	(1,914,330.86)	334,699.58	26,334,428.78	32,439,489.39	(63,199,387.72)	3,130,544.28	(1,539,529.24)	211,000.00	(46,773,906.46)	(1,328,529.24)	-
Net Increase/Decrease		(33,342,299.09)	(27,867,647.15)	21,292,907.51	(8,688,154.96)	2,389,908.76	53,528,421.86	(6,617,872.56)	46,843,483.26	26,087,865.33	(71,049,534.69)	7,072,591.78	(60,430,564.12)	211,000.00	-	(53,243,178.55)	(60,219,564.12)	-
Total Ending Cash Balance		118,161,094.15	90,293,447.00	111,586,354.51	102,898,199.55	105,288,108.31	158,816,530.17	150,143,245.69	149,525,373.13	196,368,856.39	222,456,721.72	151,407,187.03	158,479,778.81	-	-	-	98,260,214.69	-

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	224,269.85	0.00	0.00	(1,939,700.60)				
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	94,791.00	0.00	289,078.00	0.00				
Other Sources/Uses Detail					93,153.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	156,870.00	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	52,231.00	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	3,164,296.52		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	686.00	0.00						
Other Sources/Uses Detail					3,164,296.52	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					0.00	0.00		
Other Sources/Uses Detail								
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	(538,514.49)	1,231,455.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	9,666.64	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	538,514.49	(538,514.49)	1,939,700.60	(1,939,700.60)	4,665,693.52	4,665,693.52		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	46,838.63	46,812.48		
Charter School	0.00	0.00		
Total ADA	46,838.63	46,812.48	-0.1%	Met
1st Subsequent Year (2018-19)				
District Regular	46,482.00	46,696.72		
Charter School				
Total ADA	46,482.00	46,696.72	0.5%	Met
2nd Subsequent Year (2019-20)				
District Regular	46,300.00	46,372.06		
Charter School				
Total ADA	46,300.00	46,372.06	0.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	49,461	49,451		
Charter School				
Total Enrollment	49,461	49,451	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	49,214	49,116		
Charter School				
Total Enrollment	49,214	49,116	-0.2%	Met
2nd Subsequent Year (2019-20)				
District Regular	49,214	48,870		
Charter School				
Total Enrollment	49,214	48,870	-0.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	47,476	50,242	
Charter School			
Total ADA/Enrollment	47,476	50,242	94.5%
Second Prior Year (2015-16)			
District Regular	47,372	50,211	
Charter School			
Total ADA/Enrollment	47,372	50,211	94.3%
First Prior Year (2016-17)			
District Regular	46,889	49,840	
Charter School	0		
Total ADA/Enrollment	46,889	49,840	94.1%
Historical Average Ratio:			94.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **94.8%**

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	46,744	49,451		
Charter School	0			
Total ADA/Enrollment	46,744	49,451	94.5%	Met
1st Subsequent Year (2018-19)				
District Regular	46,420	49,116		
Charter School				
Total ADA/Enrollment	46,420	49,116	94.5%	Met
2nd Subsequent Year (2019-20)				
District Regular	46,187	48,870		
Charter School				
Total ADA/Enrollment	46,187	48,870	94.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2017-18)	512,004,013.00	512,458,311.40	0.1%	Met
1st Subsequent Year (2018-19)	522,331,301.00	540,059,576.00	3.4%	Not Met
2nd Subsequent Year (2019-20)	528,777,034.00	549,892,998.00	4.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

First Interim projection was completed prior to the Governor's Budget Proposal for 18-19 that included full LCFF funding. Full funding significantly increases the projected revenue for 18-19 and beyond. Additionally, the district had been using a reduced COLA for subsequent years but has since begun using the SSC recommended rates.

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)	384,443,403.20	477,449,443.07	80.5%	Met
1st Subsequent Year (2018-19)	396,426,985.37	502,046,121.91	79.0%	Met
2nd Subsequent Year (2019-20)	406,944,726.28	508,344,794.82	80.1%	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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	59,970,341.27	61,506,451.39	2.6%	No
1st Subsequent Year (2018-19)	44,887,796.62	50,575,217.84	12.7%	Yes
2nd Subsequent Year (2019-20)	44,887,796.62	50,575,217.84	12.7%	Yes

Explanation:
(required if Yes)

Federal Title I programs were increased for 2018-19 and beyond based upon funding information provided by CDE

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	89,388,809.32	93,280,823.32	4.4%	No
1st Subsequent Year (2018-19)	74,428,287.23	88,681,503.62	19.2%	Yes
2nd Subsequent Year (2019-20)	74,768,665.51	75,577,999.67	1.1%	No

Explanation:
(required if Yes)

2018-19 State Revenue was increased by \$13.7 million based upon new One Time Mandate funding that was included in the Governor's Budget proposal in January 2018

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	6,026,061.67	6,377,517.29	5.8%	Yes
1st Subsequent Year (2018-19)	5,582,020.31	5,890,798.59	5.5%	Yes
2nd Subsequent Year (2019-20)	5,582,020.31	5,890,798.59	5.5%	Yes

Explanation:
(required if Yes)

Projection for Interest Income was increased by \$300,000 ongoing based upon actual interest earnings in the current year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	56,146,617.73	38,055,945.95	-32.2%	Yes
1st Subsequent Year (2018-19)	28,952,777.34	47,566,861.15	64.3%	Yes
2nd Subsequent Year (2019-20)	28,638,514.34	45,638,544.15	59.4%	Yes

Explanation:
(required if Yes)

At First Interim, textbook purchases were planned at \$14 million in 17-18, \$18.0 million in 18-19 and \$9 million in 19-20. Subsequently the timeline for purchase of textbooks has been advanced one year for each adoption, resulting in the above changes.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	108,636,751.60	104,858,985.75	-3.5%	No
1st Subsequent Year (2018-19)	100,365,414.80	106,182,135.34	5.8%	Yes
2nd Subsequent Year (2019-20)	97,692,414.80	104,882,354.34	7.4%	Yes

Explanation:
(required if Yes)

Current year projections reflect that contracted services originally budgeted for 17-18 will not occur until 18-19 and beyond for several restricted programs that have been awarded for multiple years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	155,385,212.26	161,164,792.00	3.7%	Met
1st Subsequent Year (2018-19)	124,898,104.16	145,147,520.05	16.2%	Not Met
2nd Subsequent Year (2019-20)	125,238,482.44	132,044,016.10	5.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	164,783,369.33	142,914,931.70	-13.3%	Not Met
1st Subsequent Year (2018-19)	129,318,192.14	153,748,996.49	18.9%	Not Met
2nd Subsequent Year (2019-20)	126,330,929.14	150,520,898.49	19.1%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Federal Title I programs were increased for 2018-19 and beyond based upon funding information provided by CDE
Explanation: Other State Revenue (linked from 6A if NOT met)	2018-19 State Revenue was increased by \$13.7 million based upon new One Time Mandate funding that was included in the Governor's Budget proposal in January 2018
Explanation: Other Local Revenue (linked from 6A if NOT met)	Projection for Interest Income was increased by \$300,000 ongoing based upon actual interest earnings in the current year.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	At First Interim, textbook purchases were planned at \$14 million in 17-18, \$18.0 million in 18-19 and \$9 million in 19-20. Subsequently the timeline for purchase of textbooks has been advanced one year for each adoption, resulting in the above changes.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Current year projections reflect that contracted services originally budgeted for 17-18 will not occur until 18-19 and beyond for several restricted programs that have been awarded for multiple years.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.1%	6.4%	6.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	2.1%	2.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	(3,382,803.89)	478,950,767.51	0.7%	Met
1st Subsequent Year (2018-19)	(2,629,668.40)	503,547,446.35	0.5%	Met
2nd Subsequent Year (2019-20)	(17,591,756.81)	509,846,119.26	3.5%	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)

Projected cost increases included at Second Interim that were not included at 1st Interim include ongoing and increasing Special Ed contribution as well as increases to Transportation costs. The delay in text book expenditures as noted in item 6C,1b also impacted expenditures year over year.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2017-18)		98,260,214.69	Met
1st Subsequent Year (2018-19)		76,761,497.12	Met
2nd Subsequent Year (2019-20)		46,100,865.91	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2017-18)		158,479,779.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$66,000 (greater of)	0	to 300
4% or \$66,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	46,744	46,420	46,187
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 011, objects 1000-7999) (Form MYPI, Line B11)	677,679,404.49	702,960,487.62	708,840,956.31
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)	677,679,404.49	702,960,487.62	708,840,956.31
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,553,588.09	14,059,209.75	14,176,819.13
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)	13,553,588.09	14,059,209.75	14,176,819.13

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	13,600,000.00	14,100,000.00	14,200,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	21,259,221.69	30,929,553.29	30,829,553.48
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)	34,859,221.69	45,029,553.29	45,029,553.48
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.14%	6.41%	6.35%
District's Reserve Standard (Section 10B, Line 7):	13,553,588.09	14,059,209.75	14,176,819.13
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 first interim projections 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 first interim projections by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(58,079,966.00)	(57,843,144.00)	-0.4%	(236,822.00)	Met
1st Subsequent Year (2018-19)	(60,791,620.00)	(66,505,286.00)	9.4%	5,713,666.00	Not Met
2nd Subsequent Year (2019-20)	(60,977,357.00)	(69,254,907.00)	13.6%	8,277,550.00	Not Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2017-18)	1,501,324.44	1,501,324.44	0.0%	0.00	Met
1st Subsequent Year (2018-19)	1,501,324.44	1,501,324.44	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	1,501,324.44	1,501,324.44	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

Additional and ongoing increases have been identified for the Special Ed program resulting in increases in each of the subsequent years and projected contributions

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second 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?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Actuarial	Actuarial
Jul 01, 2015	Jul 01, 2015

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
6,718,470.00	6,718,470.00
6,718,470.00	6,718,470.00
6,718,470.00	6,718,470.00

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

8,515,973.36	8,555,407.57
8,280,133.83	8,280,133.83
8,280,133.83	8,280,133.83

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

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

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

318	299
318	299
318	299

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim
23,549,390.00	23,248,074.00
23,549,390.00	23,248,074.00

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim
23,549,390.00	23,248,074.00
23,549,390.00	23,248,074.00
25,549,390.00	23,248,074.00

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

23,549,390.00	23,248,074.00
23,549,390.00	23,248,074.00
23,549,390.00	23,248,074.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,860.7	2,899.4	2,879.4	2,879.4

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

2,971,205

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
33,156,798	35,015,229	38,866,904
100.0%	100.0%	100.0%
6.2%	6.5%	11.0%

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

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

No

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)
Yes	Yes	Yes
4,537,661	4,614,801	4,693,252
1.7%	1.7%	1.7%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

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	2,097.8	2,095.8	2,095.8

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,056,592

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
19,092,353	20,333,356	20,557,023
100.0%	100.0%	100.0%
6.2%	6.5%	11.0%

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

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

No		
----	--	--

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
623,233	628,842	634,502
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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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	275.0	276.0	276.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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.

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

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)

End of School District Second Interim Criteria and Standards Review

The FISCAL REPORT *an informational update*

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No. 5

UCLA Anderson Forecast Shares Good but Cautious News

In its March 2018 quarterly report, the *UCLA Anderson Forecast* portends growth both for the nation and for California but cautions that there are risks to the prediction and to the U.S. and state economies overall.

Entitled “Regime Change,” the *Forecast* uses the metaphor as a double entendre to explain the tidal shifts in economic fundamentals as well as the effects that the decisions of the nation’s new leadership are having—and will continue to have—on the economy.

With regard to the U.S. economy, the UCLA economists predict that gross domestic product (GDP), the widely accepted indicator of economic health, will reach 2.9% in 2018 but slow to 2.6% in 2019, followed by a sluggish 1.6% in 2020. They suggest that the reason for the slowdown is that the economy is currently enjoying full employment and that the growth in 2018 is largely attributable to spending by businesses to purchase equipment, intellectual property, and structures. These upfront investments will provide a short-term stimulus to the economy, which will fizzle out by 2020. While wages will continue to increase steadily through 2020, the *Forecast* predicts housing to remain relatively flat, primarily because of the anticipated interest rate hikes by the Federal Reserve. On this point, UCLA economists believe that Federal Reserve Chairman Jerome “Jay” Powell will be prompted by an economy operating on full employment, rising inflation, and a skyrocketing federal deficit to increase the federal reserve rate four times in 2018, by 0.25% each time.

California’s economy is expected to perform similarly to the nation. The state has one of the largest GDP growth rates at nearly 3.5%, second only to the state of Washington. The state’s total employment reached an all-time high, exceeding its previous peak by 9% and exceeding the lowest point during the Great Recession by over 16%. While employment growth has slowed significantly in some areas of the state—namely San Francisco, the Silicon Valley, and the North Bay—their slower growth has been offset by increased employment in the Inland Empire, the San Joaquin Valley, and the Sacramento and Delta regions. The redistribution of job growth caused the UCLA economists to suggest that California’s economy is not as bifurcated as it had been during the immediate recovery years when the state’s coastal regions were recovering more robustly than areas not adorned by water.

The Risks

The common risk to both the nation’s and California’s economy is unsurprising: the fiscal and trade policy decisions of the Trump Administration. The ballooning federal deficit that will result from the recently adopted budget will likely spur action by the Federal Reserve to increase interest rates.

Even more concerning is the new regime’s plan to impose extraordinary tariffs on steel and aluminum imports of 25% and 10%, respectively. This plan has already upset the nation’s most important trading partners, who have responded with retaliatory threats. Given that California is an import-export state with the nation’s largest ports in Los Angeles, Long Beach, and Oakland, the state will be disproportionately adversely affected by any impairment in international trade.

Capturing the effects of the Trump Administration’s recent policy decisions, the *Forecast* likens the economy to a car running hot: a few gaskets are likely to break. When they do, we could “very likely stall out.”

—Patti Herrera



Making
Hope
Happen