

WISEBURN UNIFIED SCHOOL DISTRICT

19 - 76869

1st INTERIM

2017-2018

SUPERINTENDENT: TOM JOHNSTONE, Ed.D.
CHIEF BUSINESS OFFICIAL: DAVE WILSON



Wiseburn Unified School District

Tom Johnstone, Ed.D., Superintendent

Board of Trustees

Israel Mora, President • JoAnne Kaneda, Vice President/Clerk
Neil Goldman, Member • Nelson Martinez, Member • Roger Bañuelos, Member

Date: December 14, 2017

Wiseburn Family of Schools

**Pre-Schools – Wiseburn
Child Development Centers**
Juan de Anza
Juan Cabrillo

Elementary Schools
Juan de Anza
Peter Burnett
Juan Cabrillo

Middle School
Richard Henry Dana

Da Vinci Charter Schools
Da Vinci Innovation
Academy (K-8)
Wiseburn High School,
*Home of the Da Vinci
High Schools:*
Da Vinci Communications
Da Vinci Design
Da Vinci Science

**Da Vinci Chief Executive
Officer**
Matt Wunder, Ed.D

Da Vinci Board of Trustees
Chet Pipkin, President
Don Brann, Vice President
Roger Bañuelos, Member
Art Lofton, Member
Brian Meath, Member
Israel Mora, Member
Jennifer Morgan, Member

Wiseburn District Office
13530 Aviation Boulevard
Hawthorne, CA 90250
Phone: (310) 643-3025
Fax: (310) 643-7659
www.wiseburn.k12.ca.us

Da Vinci Office
Phone: (310) 725-5800
www.davincischools.org

To: Superintendent and Board of Trustees

From: Dave Wilson, Chief Business Official *DW*

Subject: Notes for 1st Interim Report (1st Interim Report Attached)

Executive Summary

The First Interim Report is a snapshot in time of the District's revenue and expenditure forecast for the current fiscal year as well as a projection for the two subsequent fiscal years. The First Interim Report covers the period of time from July 1 through October 31, and is reflected in the column titled "Actuals To Date", in the attached report.

The Governor's 2017-18 State Budget included \$1.4 billion to increase LCFF funding. As such, the Wiseburn Unified School District's July budget projected an increase of \$375,000 in ongoing LCFF funding. However, based on the District's final 2016-17 LCFF funding amount, the District's current year *minimum* funding amount was increased, and so the 1st Interim Report adds a conservative \$30,000 to LCFF revenue.

It should be noted that the LCFF funding formula is determined by both Average Daily Attendance (ADA) as well as the number of socio-economic disadvantaged students, English Language Learners, and the number of Foster Youth the District serves. Staff closely monitors enrollment and ADA trends and adjusts revenue projections as necessary.

General Information

The following information is provided as background for the 1st Interim Report and the Multi-Year projections for the 2018-19 and 2019-20 fiscal years. The County Office of Education provides guidelines regarding the State's projected future LCFF allocations (which include COLA adjustments) and other information which were used in developing the 1st Interim Report. It is important to note that Budgets, including the 1st Interim Report, are fluid documents. The Governor will present his 2018-19 State Budget in mid-January. His proposals will be reflected in the 2nd Interim Report in March and the District will operate within any new parameters set by the State.

Revenues/ Expenditures

Revenues have been adjusted to reflect updated County Office of Education LCFF projections. Other sources of revenue have also been revised based on updated estimates.

If you recall, when the July Budget was developed, the Governor had proposed to provide educational agencies with approximately \$170 per ADA in one-time discretionary funding. The catch was that the funds would not be apportioned until May of 2019. Therefore, staff did not include the one-time revenues in the July Budget.

Just prior to the Governor signing the 2017-18 State Budget, a deal was reached and one-time discretionary funding was to be apportioned in the current fiscal year at an estimated \$148 per ADA. Staff has included the projected \$360,000 in one-time discretionary funding in the 1st Interim Report. The District plans on spending these one-time funds on one-time expenses, over the next few years so that the one-time funds will be spent wisely and have long lasting effects on the students we serve.

Although the Board of Trustees has not yet approved collective bargaining agreements with both the certificated and classified units, tentative agreements have been signed and are expected to be approved on the December 14th Board meeting. As such, staff has adjusted the projected expenditures to include the one-time off schedule bonus of 1.0%. Also reflected in the 1st Interim Report is the cost to increase the District's contribution to health and welfare benefits by \$365 per year, for each eligible employee. All other expenditure projections have been revised based on updated estimates taken from current information (see "Narrative – Budget Revisions" below).

Overall, the District is projecting a net decrease to the ending fund balance of approximately \$(706,000). The projected ending fund balance is \$3,186,719, of which, \$1,506,095 or 5.5% (as compared to total expenditures) is designated for economic uncertainties. The reserve for economic uncertainties increases to 7.7% if the assigned balances of \$581K were included. The reserve for economic uncertainties increases to 9.5% and 19.4% when the projected ending fund balances of Fund 17 and Fund 20 are included, respectively.

Please note that the projected deficit of \$(706,000) includes the net of one-time revenues and one-time expenses of approximately \$(749,000). In other words, one-time expenses are greater than one-time revenues by \$749K, which directly contributes to the projected deficit. If one-time revenues and one-time expenses were excluded, the projected surplus would be approximately \$43,000. (SEE EXHIBIT A)

Reserves

The District is required to maintain a minimum Reserve for Economic Uncertainties of no less than 3.0%. The District is in compliance with this requirement and as such has reserves above the required 3.0% for economic uncertainties. The District closely monitors potential sources of revenue as well as the potential increase in expenditures (step and column, Special Education, and other inflationary costs). The 1st Interim Report shows that the District maintains the required 3.0% reserve for the current year as well as the two subsequent years.

Salary Settlements

Negotiations with the Wiseburn Faculty Association (WFA) and the California School Employees Association Chapter #486 (CSEA) have been completed but not yet Board approved (scheduled for December 14 meeting). Tentative agreements have been signed with a proposed contract through June 30, 2018. All employees (including Management and Confidential) have successfully negotiated for a one time off-schedule bonus of 1.0%.

Both bargaining units also agreed to an increase in the District paid Health and Welfare benefits by an additional \$365 per year, increasing the District's annual contribution to \$6,000, per Full Time Employee. These settlements, along with increased costs for step and column, are reflected in the 1st Interim Report.

Budget Revisions

The 1st Interim Report has budget revisions that reflect staff estimates, as of the date of this report. These budget revisions are reflected in the last column of the 1st Interim Report and will, with Board approval, be used to adjust the Adopted Budget to the numbers presented in the 1st Interim Report (SEE EXHIBIT A for budget revisions and reasoning).

Multi-Year Projection

Staff has budgeted for NO increase to LCFF revenues in 2018-19 and 2019-20 based on County guidelines. Please note, there is no statutory guarantee or obligation that the Governor has to increase LCFF funding in any given year. District staff has taken the conservative approach and left projected LCFF revenues flat in the two subsequent years.

It is projected that Federal revenues will remain flat in both subsequent years. Beginning in 2018-19, Other State Revenues were decreased to reflect the loss of the one-time discretionary funding. In 2018-19, Other Local Revenues were decreased to reflect the loss of Da Vinci Innovation Academy rent, which will now be deposited into a deferred maintenance account, managed by Wiseburn Unified.

Expenditures are being adjusted for estimated step/ column costs, the increased contribution to Health and Welfare benefits, inflationary costs (i.e. utilities) and Special Education costs. The District has also included the projected increase in District paid retirement contributions for both STRS and PERS. The employer paid STRS rate will increase by 1.85% each year, until topping out at 19.10% in 2020-21. The PERS rate is also expected to increase each year, reaching 23.8% in 2020-21.

It should be noted that Wiseburn Unified and Da Vinci Schools have a verbal agreement to share the costs of two upper management administrators. There is no set term or determination for how the two entities will share the costs of salaries and benefits. These two positions are legally Wiseburn Unified employees. Therefore, Wiseburn Unified has an inherent risk that at any time, the District can be faced with absorbing unexpected costs for salaries and benefits. Currently, Da Vinci is paying for 1.47 of the two full time equivalents while Wiseburn Unified pays the remaining 0.53 full time equivalent. If Wiseburn Unified had to absorb the entire costs for both positions, it would increase expenditures by approximately \$302,000 or a total of \$410,000. If the full amount or any other portion of these salaries and benefits came onto the Districts books, the District would be faced with difficult decisions on how to increase revenue or what programs to scale back/eliminate.

Wiseburn Unified School District
2017 - 2018 1st Interim Report
Summary of Facts and Assumptions

<u>Assumptions</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Comments</u>
COLA	1.56%	2.15%	2.35%	Estimates provided by LACOE/ DOF
LCFF GAP	43.19%	66.12%	64.92%	
Local Revenue (Taxes)	\$ 4,832,987	\$ 4,832,987	\$ 4,832,987	
Enrollment	2,525	2,515	2,505	
Unduplicated Count	1,089	1,080	1,070	
Unduplicated 3 - Year Average Percentage	46.65%	44.55%	42.93%	
ADA Percentage	97.04%	97.04%	97.04%	
ADA				Projecting a small decrease in ADA per "Right Sizing" the District
Grade K - 3	962.52	959.62	959.62	
Grade 4 - 6	830.08	828.13	823.26	
Grade 7 - 8	657.62	652.75	647.88	
TOTAL	2,450.22	2,440.50	2,430.76	
One Time Discretionary Funds	\$ 360,000	\$ -	\$ -	No discretionary one time funding assumed in out years
Health and Welfare	\$ 6,000	\$ 6,000	\$ 6,000	District maintains a cap as negotiated with bargaining units
Employee Statutory Benefits	<u>Employer Rates:</u> STRS 14.43% PERS 15.531% OASDI 6.2% Medicare 1.45% SUI 0.05% Workers Comp 1.5804%	<u>Employer Rates:</u> STRS 16.28% PERS 18.10% OASDI 6.2% Medicare 1.45% SUI 0.05% Workers Comp 1.5804%	<u>Employer Rates:</u> STRS 18.13% PERS 20.80% OASDI 6.2% Medicare 1.45% SUI 0.05% Workers Comp 1.5804%	CalStrs employer rates will increase to 16.28% and 18.13% in 2018-19 and 2019-20, respectively. CALPERS rates are projected to increase to 18.10% and 20.80% in 2018-19 and 2019-20, respectively.
LCFF Target	20,549,333	20,886,348	21,228,636	Projections provided by LACOE. No statutory guarantee to increase LCFF funding, therefore, MYP show LCFF revenue flat in out years
LCFF Total Revenues	20,000,000	20,591,000	20,979,000	
% of LCFF funding to Target	97.33%	98.59%	98.82%	
Projected Ending Fund Balance	3,186,719	2,511,219	1,880,719	Minimum required reserves = 3% of total expenditures
Reserve for Economic Uncertainty (includes Fund 17)	7.4%	9.9%	7.6%	

	2017-18 July Budget	2017-18 1st Interim	Difference	
LCFF revenue	19,970,000	20,000,000	30,000	Increase due to 2017-18 LCFF minimum funding increasing, based on 16-17 final amount
Federal revenue	597,000	606,000	9,000	Increase to reflect revised Federal grant awards
State revenue	1,473,288	2,994,500	1,521,212	Increase to reflect 1 time discretionary funding and " phantom" STRS on behalf revenue (matches phantom expenditures)
Other local revenue	2,862,000	2,885,500	23,500	Increase to reflect net of Measure CL decrease and increase of misc. grants
	24,902,288	26,486,000	1,583,712	
Certificated Salaries	13,682,500	13,806,500	124,000	Increase to reflect net of salary revisions and the off schedule bonus of 1.0%
Classified Salaries	3,846,500	3,906,500	60,000	Increase to reflect net of salary revisions and the off schedule bonus of 1.0%
Employee Benefits	4,617,000	5,834,500	1,217,500	Increase to reflect H&W contribution, increase to statutory benefits due to off schedule bonus, increase to reflect "phantom" STRS expenses
Books and Supplies	523,000	543,000	20,000	Increase to reflect updated projections
Services & Operating Expenses	2,367,500	2,536,000	168,500	Increase to reflect updated projections, new contracts not known at time of July budget
Capital Outlay	790,000	455,500	(334,500)	Increase to reflect updated projections
Other Outgo	110,000	110,000	-	
	25,936,500	27,192,000	1,255,500	
net increase/ (decrease)	(1,034,212)	(706,000)	328,212	
Certificated one time expenses		133,000	off schedule 1.0% bonus	
		110,000	Teacher on Special Assignment	
		50,000	Professional Development (Educator Effectiveness balance and CGI cost overruns)	
		15,000	One-time unused vacation days payout	
		308,000		
Classified one time expenses		54,000	off schedule 1.0% bonus	
		54,000		
Employee Benefits		36,000	statutory benefits associated with off schedule 1.0% bonus	
		36,000		
Books and Supplies one time expenses		10,000	high school ribbon cutting	
		10,000	Special Education testing kits	
		10,000	Anza furniture and carpet in entry way/teachers lounge	
		5,000	Student chairs at Dana (two classrooms)	
		4,500	Art supplies to launch expanded VAPA program	
		8,000	Classroom chairs for high school music room	
		2,500	CGI mentor supplies	
		14,000	Cotsen grant mentor supplies	
		64,000		
Services and Operating one time expenses		75,000	WEF Director position	
		9,000	State of the District speaker	
		13,000	35 motion detectors for Cabrillo	
		28,000	Anza marquee replacement	
		30,000	Mind Research Institute	
		23,000	Superintendent search firm	
		18,000	Orrick legal fees -- JPA bond issue	
		196,000		
Capital Outlay one time expenses		150,000	District Office/Board Room furniture	
		235,000	Johnson Controls -- Prop 39 work	
		15,000	Ages 18-22 classrooms	
		21,000	Dana computer lab conversion to math class	
		10,000	Demo of 7 counters at Dana	
		20,000	Purchase and installation of Cabrillo CDC shade structure	
		451,000		
Total one time expenses		1,109,000		

EXHIBIT A

(706,000)	2017-18 1st Interim projected operating deficit
360,000	2017-18 1st Interim projected one time revenues
(1,109,000)	2017-18 1st Interim projected one time expenses
(749,000)	net of 1 time revenues less 1 time expenses
43,000	** projected true operating surplus if one-time revenues and expenses were excluded
District projects the "true" operating budget will end the year between a deficit of \$(100,000) and a surplus of \$100,000.	

EXHIBIT A

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

Signed: [Signature]
District Superintendent or Designee

Date: 12/14/17

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2017

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

___ QUALIFIED CERTIFICATION

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

___ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Dave Wilson

Telephone: 310-725-2101 ext 5100

Title: Chief Business Official

E-mail: dwilson@wiseburn.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

19 76869 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)
A. REVENUES								
1) LCFF Sources		8010-8099	19,970,000.00	19,970,000.00	4,547,886.96	20,000,000.00	30,000.00	0.2%
2) Federal Revenue		8100-8299	597,000.00	597,000.00	64,087.98	606,000.00	9,000.00	1.5%
3) Other State Revenue		8300-8599	1,473,288.00	1,473,288.00	141,612.63	2,994,500.00	1,521,212.00	103.3%
4) Other Local Revenue		8600-8799	2,862,000.00	2,862,000.00	164,010.68	2,885,500.00	23,500.00	0.8%
5) TOTAL, REVENUES			24,902,288.00	24,902,288.00	4,917,598.25	26,486,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,682,500.00	13,682,500.00	2,618,345.61	13,806,500.00	(124,000.00)	-0.9%
2) Classified Salaries		2000-2999	3,846,500.00	3,846,500.00	736,017.53	3,906,500.00	(60,000.00)	-1.6%
3) Employee Benefits		3000-3999	4,617,000.00	4,617,000.00	847,170.51	5,834,500.00	(1,217,500.00)	-26.4%
4) Books and Supplies		4000-4999	523,000.00	523,000.00	239,186.81	543,000.00	(20,000.00)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	2,367,500.00	2,367,500.00	831,188.55	2,536,000.00	(168,500.00)	-7.1%
6) Capital Outlay		6000-6999	790,000.00	790,000.00	400,694.64	455,500.00	334,500.00	42.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	110,000.00	110,000.00	(9,110.00)	110,000.00	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			25,936,500.00	25,936,500.00	5,663,493.65	27,192,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,034,212.00)	(1,034,212.00)	(745,895.40)	(706,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,034,212.00)	(1,034,212.00)	(745,895.40)	(706,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,892,718.75	3,892,718.75		3,892,718.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,892,718.75	3,892,718.75		3,892,718.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,892,718.75	3,892,718.75		3,892,718.75		
2) Ending Balance, June 30 (E + F1e)			2,858,506.75	2,858,506.75		3,186,718.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
Stores		9712	20,000.00	20,000.00		20,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,103,615.98	1,103,615.98		1,072,315.98		
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	580,808.00	580,808.00		580,808.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,183,408.64	1,183,408.64		1,506,094.77		
Unassigned/Unappropriated Amount		9790	(36,825.87)	(36,825.87)		0.00		

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

19 76869 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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	12,222,272.00	12,222,272.00	3,536,327.00	12,252,272.00	30,000.00	0.2%
Education Protection Account State Aid - Current Year		8012	3,472,220.00	3,472,220.00	811,087.00	3,472,220.00	0.00	0.0%
State Aid - Prior Years		8019	21,500.00	21,500.00	0.00	21,500.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	25,500.00	25,500.00	0.00	25,500.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2.00	2.00	0.00	2.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	4,972,000.00	4,972,000.00	0.00	4,972,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	28,000.00	28,000.00	22,780.19	28,000.00	0.00	0.0%
Prior Years' Taxes		8043	8,824.00	8,824.00	144,599.40	8,824.00	0.00	0.0%
Supplemental Taxes		8044	131,000.00	131,000.00	23,302.52	131,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,074,000.00	1,074,000.00	9,290.98	1,074,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	546,124.00	546,124.00	0.00	546,124.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	10,000.00	10,000.00	499.87	10,000.00	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			22,511,442.00	22,511,442.00	4,547,886.96	22,541,442.00	30,000.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,541,442.00)	(2,541,442.00)	0.00	(2,541,442.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,970,000.00	19,970,000.00	4,547,886.96	20,000,000.00	30,000.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	209,000.00	209,000.00	0.00	209,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	124,000.00	124,000.00	0.00	124,000.00	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	172,000.00	172,000.00	38,879.00	172,000.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	32,000.00	32,000.00	9,707.00	39,000.00	7,000.00	21.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	30,000.00	30,000.00	6,699.00	27,000.00	(3,000.00)	-10.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	30,000.00	30,000.00	8,802.98	35,000.00	5,000.00	16.7%
TOTAL, FEDERAL REVENUE			597,000.00	597,000.00	64,087.98	606,000.00	9,000.00	1.5%
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	815,000.00	815,000.00	88,477.00	805,000.00	(10,000.00)	-1.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	69,000.00	69,000.00	0.00	429,000.00	360,000.00	521.7%
Lottery - Unrestricted and Instructional Materials		8560	472,500.00	472,500.00	21,888.63	472,500.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	137,000.00	137,000.00	New
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	116,788.00	116,788.00	31,247.00	1,151,000.00	1,034,212.00	885.5%
TOTAL, OTHER STATE REVENUE			1,473,288.00	1,473,288.00	141,612.63	2,994,500.00	1,521,212.00	103.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,900,000.00	1,900,000.00	54,230.25	1,875,000.00	(25,000.00)	-1.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	245,000.00	245,000.00	0.00	245,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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	260,000.00	260,000.00	33,025.00	260,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	6.87	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	407,000.00	407,000.00	76,748.56	455,500.00	48,500.00	11.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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			2,862,000.00	2,862,000.00	164,010.68	2,885,500.00	23,500.00	0.8%
TOTAL, REVENUES			24,902,288.00	24,902,288.00	4,917,598.25	26,486,000.00	1,583,712.00	6.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,970,000.00	10,970,000.00	1,994,453.33	11,130,000.00	(160,000.00)	-1.5%
Certificated Pupil Support Salaries		1200	1,507,000.00	1,507,000.00	264,712.43	1,463,500.00	43,500.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,205,500.00	1,205,500.00	359,179.85	1,213,000.00	(7,500.00)	-0.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,682,500.00	13,682,500.00	2,618,345.61	13,806,500.00	(124,000.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,075,000.00	1,075,000.00	124,104.28	1,075,000.00	0.00	0.0%
Classified Support Salaries		2200	1,161,000.00	1,161,000.00	253,623.35	1,189,000.00	(28,000.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	141,500.00	141,500.00	74,023.32	144,000.00	(2,500.00)	-1.8%
Clerical, Technical and Office Salaries		2400	1,179,500.00	1,179,500.00	244,263.84	1,182,000.00	(2,500.00)	-0.2%
Other Classified Salaries		2900	289,500.00	289,500.00	40,002.74	316,500.00	(27,000.00)	-9.3%
TOTAL, CLASSIFIED SALARIES			3,846,500.00	3,846,500.00	736,017.53	3,906,500.00	(60,000.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,963,500.00	1,963,500.00	376,585.67	3,106,000.00	(1,142,500.00)	-58.2%
PERS		3201-3202	384,000.00	384,000.00	92,204.67	447,000.00	(63,000.00)	-16.4%
OASDI/Medicare/Alternative		3301-3302	488,500.00	488,500.00	98,715.19	488,500.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,018,000.00	1,018,000.00	103,963.71	1,028,000.00	(10,000.00)	-1.0%
Unemployment Insurance		3501-3502	9,000.00	9,000.00	1,682.24	9,000.00	0.00	0.0%
Workers' Compensation		3601-3602	284,000.00	284,000.00	53,367.78	292,000.00	(8,000.00)	-2.8%
OPEB, Allocated		3701-3702	318,000.00	318,000.00	106,972.97	327,000.00	(9,000.00)	-2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	152,000.00	152,000.00	13,678.28	137,000.00	15,000.00	9.9%
TOTAL, EMPLOYEE BENEFITS			4,617,000.00	4,617,000.00	847,170.51	5,834,500.00	(1,217,500.00)	-26.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	45,000.00	45,000.00	12,286.28	45,000.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	5,000.00	124.88	5,000.00	0.00	0.0%
Materials and Supplies		4300	373,000.00	373,000.00	196,453.53	393,000.00	(20,000.00)	-5.4%
Noncapitalized Equipment		4400	100,000.00	100,000.00	30,322.12	100,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			523,000.00	523,000.00	239,186.81	543,000.00	(20,000.00)	-3.8%
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	100,000.00	100,000.00	14,233.49	100,000.00	0.00	0.0%
Dues and Memberships		5300	20,000.00	20,000.00	411.00	20,000.00	0.00	0.0%
Insurance		5400-5450	130,000.00	130,000.00	185,357.00	138,500.00	(8,500.00)	-6.5%
Operations and Housekeeping Services		5500	554,500.00	554,500.00	229,615.96	554,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,000.00	105,000.00	80,710.33	140,000.00	(35,000.00)	-33.3%
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	1,384,500.00	1,384,500.00	313,068.11	1,509,500.00	(125,000.00)	-9.0%
Communications		5900	73,500.00	73,500.00	7,792.66	73,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,367,500.00	2,367,500.00	831,188.55	2,536,000.00	(168,500.00)	-7.1%

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

19 76869 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)
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	610,000.00	610,000.00	235,289.79	235,500.00	374,500.00	61.4%
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	170,000.00	170,000.00	165,404.85	220,000.00	(50,000.00)	-29.4%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
TOTAL, CAPITAL OUTLAY			790,000.00	790,000.00	400,694.64	455,500.00	334,500.00	42.3%
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	110,000.00	110,000.00	(9,110.00)	110,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			110,000.00	110,000.00	(9,110.00)	110,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,936,500.00	25,936,500.00	5,663,493.65	27,192,000.00	(1,255,500.00)	-4.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	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	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	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)			0.00	0.00	0.00	0.00	0.00	0.0%

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2017-18 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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	19,970,000.00	19,970,000.00	4,547,886.96	20,000,000.00	30,000.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	437,000.00	437,000.00	9,799.94	797,000.00	360,000.00	82.4%
4) Other Local Revenue		8600-8799	2,782,000.00	2,782,000.00	128,010.68	2,805,500.00	23,500.00	0.8%
5) TOTAL, REVENUES			23,189,000.00	23,189,000.00	4,685,697.58	23,602,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,183,432.38	10,183,432.38	1,984,777.22	10,373,458.25	(190,025.87)	-1.9%
2) Classified Salaries		2000-2999	2,444,520.00	2,444,520.00	503,386.83	2,493,520.00	(49,000.00)	-2.0%
3) Employee Benefits		3000-3999	4,095,061.00	4,095,061.00	663,599.72	4,278,349.00	(183,288.00)	-4.5%
4) Books and Supplies		4000-4999	325,500.00	325,500.00	201,803.70	345,500.00	(20,000.00)	-6.1%
5) Services and Other Operating Expenditures		5000-5999	1,599,705.00	1,599,705.00	692,997.21	1,818,205.00	(218,500.00)	-13.7%
6) Capital Outlay		6000-6999	790,000.00	790,000.00	165,404.85	220,000.00	570,000.00	72.2%
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			19,438,218.38	19,438,218.38	4,211,969.53	19,529,032.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,750,781.62	3,750,781.62	473,728.05	4,073,467.75		
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	(5,101,693.62)	(5,101,693.62)	0.00	(5,101,693.62)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,101,693.62)	(5,101,693.62)	0.00	(5,101,693.62)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,350,912.00)	(1,350,912.00)	473,728.05	(1,028,225.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,142,628.64	3,142,628.64		3,142,628.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,142,628.64	3,142,628.64		3,142,628.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,142,628.64	3,142,628.64		3,142,628.64		
2) Ending Balance, June 30 (E + F1e)			1,791,716.64	1,791,716.64		2,114,402.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
Stores		9712	20,000.00	20,000.00		20,000.00		
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	580,808.00	580,808.00		580,808.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,183,408.64	1,183,408.64		1,506,094.77		
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	12,222,272.00	12,222,272.00	3,536,327.00	12,252,272.00	30,000.00	0.2%
Education Protection Account State Aid - Current Year		8012	3,472,220.00	3,472,220.00	811,087.00	3,472,220.00	0.00	0.0%
State Aid - Prior Years		8019	21,500.00	21,500.00	0.00	21,500.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	25,500.00	25,500.00	0.00	25,500.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2.00	2.00	0.00	2.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,972,000.00	4,972,000.00	0.00	4,972,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	28,000.00	28,000.00	22,780.19	28,000.00	0.00	0.0%
Prior Years' Taxes		8043	8,824.00	8,824.00	144,599.40	8,824.00	0.00	0.0%
Supplemental Taxes		8044	131,000.00	131,000.00	23,302.52	131,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,074,000.00	1,074,000.00	9,290.98	1,074,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	546,124.00	546,124.00	0.00	546,124.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	10,000.00	10,000.00	499.87	10,000.00	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			22,511,442.00	22,511,442.00	4,547,886.96	22,541,442.00	30,000.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,541,442.00)	(2,541,442.00)	0.00	(2,541,442.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,970,000.00	19,970,000.00	4,547,886.96	20,000,000.00	30,000.00	0.2%
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						

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	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								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	69,000.00	69,000.00	0.00	429,000.00	360,000.00	521.7%
Lottery - Unrestricted and Instructional Materials		8560	360,000.00	360,000.00	8,089.94	360,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	8,000.00	8,000.00	1,710.00	8,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			437,000.00	437,000.00	9,799.94	797,000.00	360,000.00	82.4%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,900,000.00	1,900,000.00	54,230.25	1,875,000.00	(25,000.00)	-1.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	245,000.00	245,000.00	0.00	245,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	260,000.00	260,000.00	33,025.00	260,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	6.87	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	327,000.00	327,000.00	40,748.56	375,500.00	48,500.00	14.8%
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			2,782,000.00	2,782,000.00	128,010.68	2,805,500.00	23,500.00	0.8%
TOTAL, REVENUES			23,189,000.00	23,189,000.00	4,685,697.58	23,602,500.00	413,500.00	1.8%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	8,956,332.38	8,956,332.38	1,636,198.37	9,151,858.25	(195,525.87)	-2.2%
Certificated Pupil Support Salaries		1200	210,600.00	210,600.00	27,698.01	199,600.00	11,000.00	5.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,016,500.00	1,016,500.00	320,880.84	1,022,000.00	(5,500.00)	-0.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,183,432.38	10,183,432.38	1,984,777.22	10,373,458.25	(190,025.87)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	176,171.00	176,171.00	23,092.84	179,171.00	(3,000.00)	-1.7%
Classified Support Salaries		2200	862,098.00	862,098.00	179,750.16	890,098.00	(28,000.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	89,000.00	89,000.00	49,422.87	91,500.00	(2,500.00)	-2.8%
Clerical, Technical and Office Salaries		2400	1,139,751.00	1,139,751.00	232,388.29	1,142,251.00	(2,500.00)	-0.2%
Other Classified Salaries		2900	177,500.00	177,500.00	18,732.67	190,500.00	(13,000.00)	-7.3%
TOTAL, CLASSIFIED SALARIES			2,444,520.00	2,444,520.00	503,386.83	2,493,520.00	(49,000.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,691,512.00	1,691,512.00	285,757.18	1,799,800.00	(108,288.00)	-6.4%
PERS		3201-3202	349,999.00	349,999.00	68,039.89	412,999.00	(63,000.00)	-18.0%
OASDI/Medicare/Alternative		3301-3302	457,500.00	457,500.00	70,509.83	457,500.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	892,800.00	892,800.00	80,738.87	902,800.00	(10,000.00)	-1.1%
Unemployment Insurance		3501-3502	7,270.00	7,270.00	1,248.10	7,270.00	0.00	0.0%
Workers' Compensation		3601-3602	249,980.00	249,980.00	39,586.76	257,980.00	(8,000.00)	-3.2%
OPEB, Allocated		3701-3702	318,000.00	318,000.00	106,972.97	327,000.00	(9,000.00)	-2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	128,000.00	128,000.00	10,746.12	113,000.00	15,000.00	11.7%
TOTAL, EMPLOYEE BENEFITS			4,095,061.00	4,095,061.00	663,599.72	4,278,349.00	(183,288.00)	-4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	45,000.00	45,000.00	12,286.28	45,000.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	5,000.00	124.88	5,000.00	0.00	0.0%
Materials and Supplies		4300	202,500.00	202,500.00	159,070.42	222,500.00	(20,000.00)	-9.9%
Noncapitalized Equipment		4400	73,000.00	73,000.00	30,322.12	73,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			325,500.00	325,500.00	201,803.70	345,500.00	(20,000.00)	-6.1%
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	83,217.00	83,217.00	5,226.54	83,217.00	0.00	0.0%
Dues and Memberships		5300	20,000.00	20,000.00	411.00	20,000.00	0.00	0.0%
Insurance		5400-5450	130,000.00	130,000.00	185,357.00	138,500.00	(8,500.00)	-6.5%
Operations and Housekeeping Services		5500	554,500.00	554,500.00	229,615.96	554,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,700.00	94,700.00	60,819.12	129,700.00	(35,000.00)	-37.0%
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	643,788.00	643,788.00	203,774.93	818,788.00	(175,000.00)	-27.2%
Communications		5900	73,500.00	73,500.00	7,792.66	73,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,599,705.00	1,599,705.00	692,997.21	1,818,205.00	(218,500.00)	-13.7%

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2017-18 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 76869 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)
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	610,000.00	610,000.00	0.00	0.00	610,000.00	100.0%
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	170,000.00	170,000.00	165,404.85	220,000.00	(50,000.00)	-29.4%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
TOTAL, CAPITAL OUTLAY			790,000.00	790,000.00	165,404.85	220,000.00	570,000.00	72.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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		7310	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,438,218.38	19,438,218.38	4,211,969.53	19,529,032.25	(90,813.87)	-0.5%

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)
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	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	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	(5,101,693.62)	(5,101,693.62)	0.00	(5,101,693.62)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,101,693.62)	(5,101,693.62)	0.00	(5,101,693.62)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(5,101,693.62)	(5,101,693.62)	0.00	(5,101,693.62)	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	597,000.00	597,000.00	64,087.98	606,000.00	9,000.00	1.5%
3) Other State Revenue		8300-8599	1,036,288.00	1,036,288.00	131,812.69	2,197,500.00	1,161,212.00	112.1%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	36,000.00	80,000.00	0.00	0.0%
5) TOTAL REVENUES			1,713,288.00	1,713,288.00	231,900.67	2,883,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,499,067.62	3,499,067.62	633,568.39	3,433,041.75	66,025.87	1.9%
2) Classified Salaries		2000-2999	1,401,980.00	1,401,980.00	232,630.70	1,412,980.00	(11,000.00)	-0.8%
3) Employee Benefits		3000-3999	521,939.00	521,939.00	183,570.79	1,556,151.00	(1,034,212.00)	-198.1%
4) Books and Supplies		4000-4999	197,500.00	197,500.00	37,383.11	197,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	767,795.00	767,795.00	138,191.34	717,795.00	50,000.00	6.5%
6) Capital Outlay		6000-6999	0.00	0.00	235,289.79	235,500.00	(235,500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	110,000.00	110,000.00	(9,110.00)	110,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,498,281.62	6,498,281.62	1,451,524.12	7,662,967.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,784,993.62)	(4,784,993.62)	(1,219,623.45)	(4,779,467.75)		
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	5,101,693.62	5,101,693.62	0.00	5,101,693.62	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			5,101,693.62	5,101,693.62	0.00	5,101,693.62		

Description	Resource Codes	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)			316,700.00	316,700.00	(1,219,623.45)	322,225.87		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	750,090.11	750,090.11		750,090.11	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)			750,090.11	750,090.11		750,090.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,090.11	750,090.11		750,090.11		
2) Ending Balance, June 30 (E + F1e)			1,066,790.11	1,066,790.11		1,072,315.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,103,615.98	1,103,615.98		1,072,315.98		
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	(36,825.87)	(36,825.87)		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	209,000.00	209,000.00	0.00	209,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	124,000.00	124,000.00	0.00	124,000.00	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	172,000.00	172,000.00	38,879.00	172,000.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	32,000.00	32,000.00	9,707.00	39,000.00	7,000.00	21.9%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	30,000.00	30,000.00	6,699.00	27,000.00	(3,000.00)	-10.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	30,000.00	30,000.00	8,802.98	35,000.00	5,000.00	16.7%
TOTAL, FEDERAL REVENUE			597,000.00	597,000.00	64,087.98	606,000.00	9,000.00	1.5%
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	815,000.00	815,000.00	88,477.00	805,000.00	(10,000.00)	-1.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	112,500.00	112,500.00	13,798.69	112,500.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	137,000.00	137,000.00	New
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	108,788.00	108,788.00	29,537.00	1,143,000.00	1,034,212.00	950.7%
TOTAL, OTHER STATE REVENUE			1,036,288.00	1,036,288.00	131,812.69	2,197,500.00	1,161,212.00	112.1%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	80,000.00	80,000.00	36,000.00	80,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			80,000.00	80,000.00	36,000.00	80,000.00	0.00	0.0%
TOTAL, REVENUES			1,713,288.00	1,713,288.00	231,900.67	2,883,500.00	1,170,212.00	68.3%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,013,667.62	2,013,667.62	358,254.96	1,978,141.75	35,525.87	1.8%
Certificated Pupil Support Salaries		1200	1,296,400.00	1,296,400.00	237,014.42	1,263,900.00	32,500.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	189,000.00	189,000.00	38,299.01	191,000.00	(2,000.00)	-1.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,499,067.62	3,499,067.62	633,568.39	3,433,041.75	66,025.87	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	898,829.00	898,829.00	101,011.44	895,829.00	3,000.00	0.3%
Classified Support Salaries		2200	298,902.00	298,902.00	73,873.19	298,902.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	52,500.00	52,500.00	24,600.45	52,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,749.00	39,749.00	11,875.55	39,749.00	0.00	0.0%
Other Classified Salaries		2900	112,000.00	112,000.00	21,270.07	126,000.00	(14,000.00)	-12.5%
TOTAL, CLASSIFIED SALARIES			1,401,980.00	1,401,980.00	232,630.70	1,412,980.00	(11,000.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	271,988.00	271,988.00	90,828.49	1,306,200.00	(1,034,212.00)	-380.2%
PERS		3201-3202	34,001.00	34,001.00	24,164.78	34,001.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	31,000.00	31,000.00	28,205.36	31,000.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	125,200.00	125,200.00	23,224.84	125,200.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,730.00	1,730.00	434.14	1,730.00	0.00	0.0%
Workers' Compensation		3601-3602	34,020.00	34,020.00	13,781.02	34,020.00	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	24,000.00	24,000.00	2,932.16	24,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			521,939.00	521,939.00	183,570.79	1,556,151.00	(1,034,212.00)	-198.1%
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	170,500.00	170,500.00	37,383.11	170,500.00	0.00	0.0%
Noncapitalized Equipment		4400	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			197,500.00	197,500.00	37,383.11	197,500.00	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	16,783.00	16,783.00	9,006.95	16,783.00	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	10,300.00	10,300.00	19,891.21	10,300.00	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	740,712.00	740,712.00	109,293.18	690,712.00	50,000.00	6.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			767,795.00	767,795.00	138,191.34	717,795.00	50,000.00	6.5%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	235,289.79	235,500.00	(235,500.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	235,289.79	235,500.00	(235,500.00)	New
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	110,000.00	110,000.00	(9,110.00)	110,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			110,000.00	110,000.00	(9,110.00)	110,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,498,281.62	6,498,281.62	1,451,524.12	7,662,967.75	(1,164,686.13)	-17.9%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	5,101,693.62	5,101,693.62	0.00	5,101,693.62	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,101,693.62	5,101,693.62	0.00	5,101,693.62	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			5,101,693.62	5,101,693.62	0.00	5,101,693.62	0.00	0.0%

2017-18 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	202,000.00	202,000.00	(149.32)	202,000.00	0.00	0.0%
5) TOTAL REVENUES			202,000.00	202,000.00	(149.32)	202,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	171,500.00	171,500.00	42,179.61	171,500.00	0.00	0.0%
3) Employee Benefits		3000-3999	53,500.00	53,500.00	12,012.75	53,500.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	147.55	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,041,250.00	2,041,250.00	544,902.32	2,041,250.00	0.00	0.0%
6) Capital Outlay		6000-6999	35,500,000.00	35,500,000.00	6,372,136.64	34,091,468.96	1,408,531.04	4.0%
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			37,766,250.00	37,766,250.00	6,971,378.87	36,357,718.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,564,250.00)	(37,564,250.00)	(6,971,528.19)	(36,155,718.96)		
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		

2017-18 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,564,250.00)	(37,564,250.00)	(6,971,528.19)	(36,155,718.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,155,718.96	36,155,718.96		36,155,718.96	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)			36,155,718.96	36,155,718.96		36,155,718.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,155,718.96	36,155,718.96		36,155,718.96		
2) Ending Balance, June 30 (E + F1e)			(1,408,531.04)	(1,408,531.04)		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	(1,408,531.04)	(1,408,531.04)		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00			0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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2017-18 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	115,000.00	115,000.00	28,722.18	115,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	56,500.00	56,500.00	13,457.43	56,500.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			171,500.00	171,500.00	42,179.61	171,500.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	26,500.00	26,500.00	6,550.89	26,500.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13,600.00	13,600.00	3,745.02	13,600.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,000.00	9,000.00	871.34	9,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	100.00	100.00	24.40	100.00	0.00	0.0%
Workers' Compensation		3601-3602	2,800.00	2,800.00	671.10	2,800.00	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	1,500.00	1,500.00	150.00	1,500.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			53,500.00	53,500.00	12,012.75	53,500.00	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	147.55	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	147.55	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	15,000.00	15,000.00	94,799.88	15,000.00	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	2,026,250.00	2,026,250.00	450,102.44	2,026,250.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,041,250.00	2,041,250.00	544,902.32	2,041,250.00	0.00	0.0%

2017-18 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	35,000,000.00	35,000,000.00	0.00	33,591,468.96	1,408,531.04	4.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500,000.00	500,000.00	6,220,663.00	500,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	151,473.64	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			35,500,000.00	35,500,000.00	6,372,136.64	34,091,468.96	1,408,531.04	4.0%
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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	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			37,768,250.00	37,768,250.00	6,971,378.87	36,357,718.96		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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	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)	2,456.24	2,456.24	2,450.21	2,456.21	(0.03)	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)	2,456.24	2,456.24	2,450.21	2,456.21	(0.03)	0%
5. 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	2.77	2.77	2.77	2.77	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)	2.77	2.77	2.77	2.77	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,459.01	2,459.01	2,452.98	2,458.98	(0.03)	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)						

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2017-18 1st Interim Report
Cash Flow Projections
for 2017-18

District Name: Wiseburn Unified		Object	July	August	September	October	November	December
A. BEGINNING CASH		9110	7,746,876	6,094,643	4,622,303	4,866,005	3,962,653	2,728,047
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes		8020-8079	118,325	33,535	48,613		78,196	1,840,025
Principal Apportionment		8010-8019	628,774	628,774	1,958,073	1,131,793	1,178,743	2,047,767
Miscellaneous Funds		8080-8099						-
Federal Revenue		8100-8299		20,707	33,692	9,689	2,215	59,873
Other State Revenue		8300-8599			68,525	73,088	113,063	299,342
Other Local Revenue		8600-8799	41,520	35,178	14,409	72,904	25,938	841,656
Interfund Transfers In		8910-8929						
All Other Financing Sources		8930-8979						
Other Receipts/Non-Revenue								
TOTAL RECEIPTS			788,619	718,194	2,123,312	1,287,474	1,398,155	5,088,663
C. DISBURSEMENTS								
Certificated Salaries		1000-1999		165,801	1,208,527	1,244,018	1,413,581	1,574,190
Classified Salaries		2000-2999	130	169,968	213,830	352,089	361,684	493,109
Employee Benefits		3000-3999	36,002	94,467	287,362	429,340	552,711	566,066
Books and Supplies		4000-4999	3,177	54,328	108,915	72,767	77,195	9,501
Services		5000-5999	31,906	254,527	319,890	224,866	166,414	247,700
Capital Outlay		6000-6599		223,525	27,165	150,005	13,402	-
Other Outgo		7000-7499				(9,110)		29,775
Interfund Transfers Out		7600-7629						
All Other Financing Uses		7630-7699						
Other Disbursements/								
Non Expenditures								
TOTAL DISBURSEMENTS			71,215	962,616	2,165,689	2,463,975	2,584,987	2,920,341
D. BALANCE SHEET TRANSACTIONS								
Accounts Receivable		9200	39,548	63,263	664,948	297,455	(14,167)	(1,604)
Accounts Payable		9500	(2,409,185)	(1,291,181)	(378,869)	(24,306)	(33,607)	(19,001)
TOTAL BALANCE SHEET TRANSACTIONS			(2,369,637)	(1,227,918)	286,079	273,149	(47,774)	(20,605)
E. NET INCREASE/DECREASE (B - C + D)			(1,652,233)	(1,472,340)	243,702	(903,352)	(1,234,606)	2,147,717
F. ENDING CASH (A + E)			6,094,643	4,622,303	4,866,005	3,962,653	2,728,047	4,875,764
G. ENDING CASH, PLUS ACCRUALS								

2017-18 1st Interim Report
Cash Flow Projections
for 2017-18

District Name: Wiseburn Unified										2018		Jul 17-Jun 18						
										Object	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH										9110	4,875,764	5,089,471	3,527,002	3,488,348	3,852,130	3,939,968		
B. RECEIPTS																		
Revenue Limit Sources																		
Property Taxes																		
Principal Apportionment																		
Miscellaneous Funds																		
Federal Revenue										8020-8079	1,041,153	275,584	177,120	1,296,343	1,771,138	856,228	-	7,536,260
Other State Revenue										8010-8019	1,178,743	1,096,434	2,013,572	1,096,434	1,096,434	949,713		15,005,254
Other Local Revenue										8080-8099	(317,265)	(500,000)	-		(747,749)		(976,500)	(2,541,514)
Interfund Transfers In										8100-8299	27,093	99,118	40,685	116,581	101,365	45,991	49,133	606,142
All Other Financing Sources										8300-8599	371,968	152,359	527,436	124,772	586,688	477,259	200,000	2,994,500
Other Receipts/Non-Revenue										8600-8799	454,111	247,973	21,545	575,610	320,575	234,011		2,885,430
Other Disbursements/										8910-8929								-
Non Expenditures										8930-8979								-
TOTAL RECEIPTS											2,755,803	1,371,468	2,780,358	3,209,740	3,128,451	2,563,202.00	(727,367.00)	26,486,072
C. DISBURSEMENTS																		
Certificated Salaries										1000-1999	1,310,510	1,527,533	1,416,224	1,355,332	1,341,623	1,249,161		13,806,500
Classified Salaries										2000-2999	388,503	378,790	435,612	393,399	393,219	326,191		3,906,524
Employee Benefits										3000-3999	674,116	612,308	618,934	614,042	733,314	615,847		5,834,509
Books and Supplies										4000-4999	29,381	12,885	99,924	28,347	30,726	15,668		542,814
Services										5000-5999	177,782	259,078	250,510	206,961	281,009	115,448		2,536,091
Capital Outlay										6000-6599	6,520	18,712	6,830	9,743	-			455,902
Other Outgo										7000-7499			29,775		29,775.00		29,775	109,990
Interfund Transfers Out										7600-7629								-
All Other Financing Uses										7630-7699								-
Other Disbursements/																		-
Non Expenditures																		-
TOTAL DISBURSEMENTS											2,586,812	2,809,306	2,857,809	2,607,824	2,809,666	2,322,315.00	29,775.00	27,192,330
D. BALANCE SHEET TRANSACTIONS																		
Accounts Receivable										9200	44,089	(121)	126,603	1,362	(81,535)	(14,167)		1,125,674
Accounts Payable										9500	(627)	124,510	87,806	239,496	149,412	(33,607)		(3,589,159)
TOTAL BALANCE SHEET TRANSACTIONS											44,716	(124,631)	38,797	(238,134)	(230,947)	19,440.00	-	4,714,833
E. NET INCREASE/DECREASE (B - C + D)																		
F. ENDING CASH (A + E)											213,707	(1,562,469)	(38,654)	363,782	87,838	260,327.00	(757,142.00)	4,008,575
G. ENDING CASH, PLUS ACCRUALS											5,089,471	3,527,002	3,488,348	3,852,130	3,939,968	4,200,295		8,208,870

2017-18 1st Interim Report
Cash Flow Projections
for 2018-19

District Name: Wiseburn Unified		Object	July	August	September	October	November	December
A. BEGINNING CASH		9110	4,200,295	4,500,018	3,069,978	3,456,963	2,223,674	1,228,894
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes		8020-8079	(296)	58,593	33,886	(6,210)	79,439	1,885,707
Principal Apportionment		8010-8019	624,997	624,997	2,109,869	1,241,095	1,241,095	2,109,869
Miscellaneous Funds		8080-8099		(500,000)				(500,000)
Federal Revenue		8100-8299	-	-	50,388	103,558	2,215	59,873
Other State Revenue		8300-8599	92,345	(90,515)	46,314	63,141	113,063	299,342
Other Local Revenue		8600-8799	64,612	29,113	9,955	12,901	25,938	841,656
Interfund Transfers In		8910-8929			10,000	10,000	10,000	10,000
All Other Financing Sources		8930-8979						
Other Receipts/Non-Revenue								
TOTAL RECEIPTS			781,658	122,188	2,260,412	1,424,485	1,471,750	4,706,447
C. DISBURSEMENTS								
Certificated Salaries		1000-1999	-	191,852	1,247,949	1,383,846	1,368,644	1,333,579
Classified Salaries		2000-2999	-	173,540	211,293	412,594	406,111	380,540
Employee Benefits		3000-3999	35,936	81,538	306,150	458,809	466,020	458,331
Books and Supplies		4000-4999	1,500	28,795	21,455	9,864	13,556	7,698
Services		5000-5999	68,071	166,669	183,694	341,164	166,414	247,700
Capital Outlay		6000-6599					5,000	
Other Outgo		7000-7499				25,000		
Interfund Transfers Out		7600-7629						
All Other Financing Uses		7630-7699						
Other Disbursements/								
Non Expenditures								
TOTAL DISBURSEMENTS			105,507	642,394	1,970,541	2,631,277	2,425,745	2,427,848
D. BALANCE SHEET TRANSACTIONS								
Accounts Receivable		9200	1,681,389	893,000	138,042	96,054	(7,764)	33,160
Accounts Payable		9500	2,057,817	1,802,834	40,928	122,551	33,021	61,222
TOTAL BALANCE SHEET TRANSACTIONS			(376,428)	(909,834)	97,114	(26,497)	(40,785)	(28,062)
E. NET INCREASE/DECREASE (B - C + D)			299,723	(1,430,040)	386,985	(1,233,289)	(994,780)	2,250,537
F. ENDING CASH (A + E)			4,500,018	3,069,978	3,456,963	2,223,674	1,228,894	3,479,431
G. ENDING CASH, PLUS ACCRUALS								

2017-18 1st Interim Report
Cash Flow Projections
for 2018-19

District Name: Wiseburn Unified		2019						Jul 16-Jun 17	
	Object	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH									
	9110	3,479,431	3,911,397	3,088,816	2,678,778	1,966,242	2,295,214		
B. RECEIPTS									
Revenue Limit Sources									
	8020-8079	930,347	253,054	151,761	564,746	805,023	721,648	-	5,477,698
	8010-8019	1,241,095	1,241,095	2,109,869	1,241,095	1,241,095	2,109,869		17,136,040
	8080-8099				(600,000)			(429,000)	(2,029,000)
	8100-8299	27,093	99,118	40,685	17,581	101,365	45,991	49,133	597,000
	8300-8599	371,968	43,357	54,843	124,772	131,922	22,493	200,000	1,473,045
	8600-8799	362,111	271,973	21,545	575,610	320,575	234,011		2,770,000
	8910-8929	10,000	10,000	10,000	10,000	10,000	10,000		100,000
	8930-8979								-
	Other Receipts/Non-Revenue								-
	TOTAL RECEIPTS	2,942,614	1,918,597	2,388,703	1,933,804	2,609,980	3,144,012	(179,867)	25,524,783
C. DISBURSEMENTS									
	1000-1999	1,373,992	1,341,622	1,419,177	1,361,444	1,349,914	1,360,481		13,732,500
	2000-2999	368,900	397,310	408,431	412,001	374,083	321,697		3,866,500
	3000-3999	468,413	519,071	471,483	470,644	447,518	458,087		4,642,000
	4000-4999	65,917	53,114	104,059	85,210	60,011	46,321		497,500
	5000-5999	177,782	259,078	250,510	206,961	183,377	98,580		2,350,000
	6000-6599		5,000			-			10,000
	7000-7499	25,000			25,000		0	25,000	100,000
	7600-7629								-
	7630-7699								-
	Other Disbursements/								-
	Non Expenditures								-
	TOTAL DISBURSEMENTS	2,480,004	2,575,195	2,653,660	2,561,260	2,414,903	2,285,166	25,000	25,198,500
D. BALANCE SHEET TRANSACTIONS									
	9200	254	2,968	4,684	94,848	1,948	135,000		3,073,583
	9500	30,898	168,951	149,765	179,928	(131,947)	266,000		4,781,968
	TOTAL BALANCE SHEET TRANSACTIONS	(30,644)	(165,983)	(145,081)	(85,080)	133,895	(131,000)	-	(1,708,385)
E. NET INCREASE/DECREASE (B - C + D)									
		431,966	(822,581)	(410,038)	(712,536)	328,972	727,846	(204,867)	(1,382,102)
F. ENDING CASH (A + E)									
		3,911,397	3,088,816	2,678,778	1,966,242	2,295,214	3,023,060		
G. ENDING CASH, PLUS ACCRUALS									
									2,818,193

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	20,000,000.00	0.00%	20,000,000.00	0.00%	20,000,000.00
2. Federal Revenues	8100-8299	606,000.00	0.00%	606,000.00	0.00%	606,000.00
3. Other State Revenues	8300-8599	2,994,500.00	-12.01%	2,635,000.00	0.00%	2,635,000.00
4. Other Local Revenues	8600-8799	2,885,500.00	-3.21%	2,793,000.00	0.00%	2,793,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		26,486,000.00	-1.33%	26,134,000.00	0.00%	26,134,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				13,806,500.00		13,856,500.00
a. Base Salaries				50,000.00		75,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,806,500.00	0.36%	13,856,500.00	0.54%	13,931,500.00
2. Classified Salaries				3,906,500.00		3,926,500.00
a. Base Salaries				20,000.00		20,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		(155,000.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,906,500.00	0.51%	3,926,500.00	-3.44%	3,791,500.00
3. Employee Benefits	3000-3999	5,834,500.00	5.94%	6,181,000.00	5.47%	6,519,000.00
4. Books and Supplies	4000-4999	543,000.00	-8.38%	497,500.00	0.00%	497,500.00
5. Services and Other Operating Expenditures	5000-5999	2,536,000.00	-12.15%	2,228,000.00	-14.50%	1,905,000.00
6. Capital Outlay	6000-6999	455,500.00	-97.80%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	110,000.00	0.00%	110,000.00	0.00%	110,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		27,192,000.00	-1.41%	26,809,500.00	-0.17%	26,764,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(706,000.00)		(675,500.00)		(630,500.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,892,718.75		3,186,718.75		2,511,218.75
2. Ending Fund Balance (Sum lines C and D1)		3,186,718.75		2,511,218.75		1,880,718.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740	1,072,315.98		140,000.00		140,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	580,808.00		200,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,506,094.77		2,143,718.75		1,513,218.75
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,186,718.75		2,511,218.75		1,880,718.75

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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	1,506,094.77		2,143,718.75		1,513,218.75
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	506,124.29		508,000.00		510,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,012,219.06		2,651,718.75		2,023,218.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.40%		9.89%		7.56%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,450.21		2,450.00		2,440.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		27,192,000.00		26,809,500.00		26,764,500.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		27,192,000.00		26,809,500.00		26,764,500.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		815,760.00		804,285.00		802,935.00
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)		815,760.00		804,285.00		802,935.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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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	20,000,000.00	0.00%	20,000,000.00	0.00%	20,000,000.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	797,000.00	-45.17%	437,000.00	0.00%	437,000.00
4. Other Local Revenues	8600-8799	2,805,500.00	-1.87%	2,753,000.00	0.00%	2,753,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,101,693.62)	-28.78%	(3,633,205.77)	24.97%	(4,540,521.75)
6. Total (Sum lines A1 thru A5c)		18,500,806.38	6.25%	19,656,794.23	-4.62%	18,749,478.25
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,373,458.25		10,423,458.25
b. Step & Column Adjustment				50,000.00		75,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,373,458.25	0.48%	10,423,458.25	0.72%	10,498,458.25
2. Classified Salaries						
a. Base Salaries				2,493,520.00		2,513,520.00
b. Step & Column Adjustment				20,000.00		20,000.00
c. Cost-of-Living Adjustment						(155,000.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,493,520.00	0.80%	2,513,520.00	-5.37%	2,378,520.00
3. Employee Benefits	3000-3999	4,278,349.00	8.10%	4,625,000.00	7.31%	4,963,000.00
4. Books and Supplies	4000-4999	345,500.00	-13.17%	300,000.00	0.00%	300,000.00
5. Services and Other Operating Expenditures	5000-5999	1,818,205.00	-15.96%	1,528,000.00	-19.50%	1,230,000.00
6. Capital Outlay	6000-6999	220,000.00	-95.45%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,529,032.25	-0.66%	19,399,978.25	-0.10%	19,379,978.25
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,028,225.87)		256,815.98		(630,500.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,142,628.64		2,114,402.77		2,371,218.75
2. Ending Fund Balance (Sum lines C and D1)		2,114,402.77		2,371,218.75		1,740,718.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	580,808.00		200,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,506,094.77		2,143,718.75		1,513,218.75
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,114,402.77		2,371,218.75		1,740,718.75

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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	1,506,094.77		2,143,718.75		1,513,218.75
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	506,124.29		508,000.00		510,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,012,219.06		2,651,718.75		2,023,218.75
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.						
In fiscal year 2019-20, there is a negative adjustment for \$(155,000) due to a certificated administrator's contract is expiring and not projected to be renewed.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	606,000.00	0.00%	606,000.00	0.00%	606,000.00
3. Other State Revenues	8300-8599	2,197,500.00	0.02%	2,198,000.00	0.00%	2,198,000.00
4. Other Local Revenues	8600-8799	80,000.00	-50.00%	40,000.00	0.00%	40,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	5,101,693.62	-28.78%	3,633,205.77	24.97%	4,540,521.75
6. Total (Sum lines A1 thru A5c)		7,985,193.62	-18.88%	6,477,205.77	14.01%	7,384,521.75
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,433,041.75		3,433,041.75
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,433,041.75	0.00%	3,433,041.75	0.00%	3,433,041.75
2. Classified Salaries						
a. Base Salaries				1,412,980.00		1,412,980.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,412,980.00	0.00%	1,412,980.00	0.00%	1,412,980.00
3. Employee Benefits	3000-3999	1,556,151.00	-0.01%	1,556,000.00	0.00%	1,556,000.00
4. Books and Supplies	4000-4999	197,500.00	0.00%	197,500.00	0.00%	197,500.00
5. Services and Other Operating Expenditures	5000-5999	717,795.00	-2.48%	700,000.00	-3.57%	675,000.00
6. Capital Outlay	6000-6999	235,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	110,000.00	0.00%	110,000.00	0.00%	110,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,662,967.75	-3.31%	7,409,521.75	-0.34%	7,384,521.75
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		322,225.87		(932,315.98)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		750,090.11		1,072,315.98		140,000.00
2. Ending Fund Balance (Sum lines C and D1)		1,072,315.98		140,000.00		140,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,072,315.98		140,000.00		140,000.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,072,315.98		140,000.00		140,000.00
(Line D3f must agree with line D2)						

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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.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	2,459.01	2,456.21		
Charter School	0.00	0.00		
Total ADA	2,459.01	2,456.21	-0.1%	Met
1st Subsequent Year (2018-19)				
District Regular	2,444.35	2,450.21		
Charter School	0.00	0.00		
Total ADA	2,444.35	2,450.21	0.2%	Met
2nd Subsequent Year (2019-20)				
District Regular	2,417.02	2,440.50		
Charter School	0.00	0.00		
Total ADA	2,417.02	2,440.50	1.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	2,519	2,525		
Charter School				
Total Enrollment	2,519	2,525	0.2%	Met
1st Subsequent Year (2018-19)				
District Regular	2,491	2,515		
Charter School				
Total Enrollment	2,491	2,515	1.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	2,473	2,505		
Charter School				
Total Enrollment	2,473	2,505	1.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	2,508	2,582	
Charter School			
Total ADA/Enrollment	2,508	2,582	97.1%
Second Prior Year (2015-16)			
District Regular	2,430	2,510	
Charter School			
Total ADA/Enrollment	2,430	2,510	96.8%
First Prior Year (2016-17)			
District Regular	2,456	2,531	
Charter School	0		
Total ADA/Enrollment	2,456	2,531	97.0%
Historical Average Ratio:			97.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **97.5%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	2,450	2,525		
Charter School	0			
Total ADA/Enrollment	2,450	2,525	97.0%	Met
1st Subsequent Year (2018-19)				
District Regular	2,441	2,515		
Charter School				
Total ADA/Enrollment	2,441	2,515	97.1%	Met
2nd Subsequent Year (2019-20)				
District Regular	2,431	2,505		
Charter School				
Total ADA/Enrollment	2,431	2,505	97.0%	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)

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4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	22,489,942.00	22,519,942.00	0.1%	Met
1st Subsequent Year (2018-19)	23,133,002.00	23,233,778.00	0.4%	Met
2nd Subsequent Year (2019-20)	23,532,499.00	23,627,367.00	0.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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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)	14,056,855.37	17,435,791.09	80.6%
Second Prior Year (2015-16)	15,874,653.50	19,779,107.09	80.3%
First Prior Year (2016-17)	15,915,826.44	18,986,744.97	83.8%
	Historical Average Ratio:		81.6%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.6% to 84.6%	78.6% to 84.6%	78.6% to 84.6%

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)	17,145,327.25	19,529,032.25	87.8%	Not Met
1st Subsequent Year (2018-19)	17,561,978.25	19,399,978.25	90.5%	Not Met
2nd Subsequent Year (2019-20)	17,839,978.25	19,379,978.25	92.1%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The above standard is not met due to the projected increases in both STRS and PERS costs. The District will be hard pressed to spend any additional funding on expenses other than salaries/benefits.

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6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	597,000.00	606,000.00	1.5%	No
1st Subsequent Year (2018-19)	597,000.00	606,000.00	1.5%	No
2nd Subsequent Year (2019-20)	597,000.00	606,000.00	1.5%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	1,473,288.00	2,994,500.00	103.3%	Yes
1st Subsequent Year (2018-19)	1,473,500.00	2,635,000.00	78.8%	Yes
2nd Subsequent Year (2019-20)	1,473,500.00	2,635,000.00	78.8%	Yes

Explanation:
(required if Yes)

Other State revenue is projected to increase due to including \$360K in one-time State Mandate funds that were not included in the July Budget. In addition, the the District increased the STRS on behalf revenue offset to \$1.1M, to match STRS on behalf expenses

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	2,862,000.00	2,885,500.00	0.8%	No
1st Subsequent Year (2018-19)	2,770,000.00	2,793,000.00	0.8%	No
2nd Subsequent Year (2019-20)	2,770,000.00	2,793,000.00	0.8%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	523,000.00	543,000.00	3.8%	No
1st Subsequent Year (2018-19)	497,500.00	497,500.00	0.0%	No
2nd Subsequent Year (2019-20)	497,500.00	497,500.00	0.0%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	2,367,500.00	2,536,000.00	7.1%	Yes
1st Subsequent Year (2018-19)	2,350,000.00	2,228,000.00	-5.2%	Yes
2nd Subsequent Year (2019-20)	2,325,000.00	1,905,000.00	-18.1%	Yes

Explanation:
(required if Yes)

Since the July 1 Budget, the District has entered into one time contracts for the 2017-18 year in the amount of approximately \$170,000. In 2018-19 and 2019-20, the District projects less expenses as the State One time mandate funds are expended.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	4,932,288.00	6,486,000.00	31.5%	Not Met
1st Subsequent Year (2018-19)	4,840,500.00	6,034,000.00	24.7%	Not Met
2nd Subsequent Year (2019-20)	4,840,500.00	6,034,000.00	24.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	2,890,500.00	3,079,000.00	6.5%	Not Met
1st Subsequent Year (2018-19)	2,847,500.00	2,725,500.00	-4.3%	Met
2nd Subsequent Year (2019-20)	2,822,500.00	2,402,500.00	-14.9%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Other State revenue is projected to increase due to including \$360K in one-time State Mandate funds that were not included in the July Budget. In addition, the the District increased the STRS on behalf revenue offset to \$1.1M, to match STRS on behalf expenses

Explanation:

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

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

Explanation:

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

Explanation:

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

Since the July 1 Budget, the District has entered into one time contracts for the 2017-18 year in the amount of approximately \$170,000. In 2018-19 and 2019-20, the District projects less expenses as the State One time mandate funds are expended.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	613,179.00	603,748.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)			

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

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

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

At year end closing, id tgh District has not met the required level of expenditures, District staff will increase the contribution to Routine Restricted Maintenance

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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)	7.4%	9.9%	7.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.5%	3.3%	2.5%

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)	(1,028,225.87)	19,529,032.25	5.3%	Not Met
1st Subsequent Year (2018-19)	256,815.98	19,399,978.25	N/A	Met
2nd Subsequent Year (2019-20)	(630,500.00)	19,379,978.25	3.3%	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)

The District is projecting to have "planned" deficit spending in 2017-18 as we are spending down the One Time State Mandate revenues. In fiscal year 2019-20, the District is projecting to deficit spend due to LCFF revenue staying flat while STRS/ costs increase.

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)	3,186,718.75		Met
1st Subsequent Year (2018-19)	2,511,218.75		Met
2nd Subsequent Year (2019-20)	1,880,718.75		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)	4,200,294.00		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)

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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.)	2,450	2,450	2,440
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	27,192,000.00	26,809,500.00	26,764,500.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	27,192,000.00	26,809,500.00	26,764,500.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	815,760.00	804,285.00	802,935.00
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)	815,760.00	804,285.00	802,935.00

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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)	1,506,094.77	2,143,718.75	1,513,218.75
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	506,124.29	508,000.00	510,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,012,219.06	2,651,718.75	2,023,218.75
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.40%	9.89%	7.56%
District's Reserve Standard (Section 10B, Line 7):	815,760.00	804,285.00	802,935.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

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S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(5,101,693.62)	(5,101,693.62)	0.0%	0.00	Met
1st Subsequent Year (2018-19)	(3,289,048.75)	(3,633,205.77)	10.5%	344,157.02	Not Met
2nd Subsequent Year (2019-20)	(4,712,047.62)	(4,540,521.75)	-3.6%	(171,525.87)	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	100,000.00	100,000.00	0.0%	0.00	Met
1c. Transfers Out, 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

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The District standard is projected to not be met in 2018-19 because the District is projecting a large contribution to the Special Education ending balance

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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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?

n/a

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

Explanation:
(Required if Yes)

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S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,354,911.00	3,490,323.00
3,354,911.00	3,490,323.00
Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2016

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
240,132.00	241,141.00
240,132.00	241,141.00
240,132.00	241,141.00
300,000.00	327,000.00
300,000.00	327,000.00
300,000.00	327,000.00
269,045.00	260,816.00
269,045.00	260,816.00
269,045.00	260,816.00
57	54
57	54
57	54

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	140.0	139.0	139.0	138.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

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Negotiations Not Settled

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

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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

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

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

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

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

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

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

Certificated (Non-management) - Other

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

65

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	150.0	150.0	150.0	150.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

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

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

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

No		

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	20.0	19.0	19.0	19.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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SACS2017ALL Financial Reporting Software - 2017.2.0
12/8/2017 9:55:36 AM

19-76869-0000000

First Interim
2017-18 Projected Totals
Technical Review Checks

Wiseburn Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.