

**WISEBURN UNIFIED SCHOOL DISTRICT**  
**19 - 76869**

**2<sup>nd</sup> 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

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

## 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 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 RISE

### 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

201 N. Douglas Street  
Fresno, CA 90245

Phone: (310) 725-2101  
Fax: (424) 277-1590  
www.wiseburn.k12.ca.us

### Da Vinci Office

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

Date: March 8, 2018

To: Superintendent Johnstone and Wiseburn Unified Board of Trustees

From: Dave Wilson, Chief Business Official *DW*

Subject: Notes for the 2<sup>nd</sup> Interim Report (2<sup>nd</sup> Interim Report Attached)

### Executive Summary

The Second 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 January 31, and is reflected in the column titled "Actual To Date", in the attached report.

### General Information

The following information is provided as background for the 2017-18 2<sup>nd</sup> Interim Report and 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 cost of living adjustments) and other pertinent information which were used in the development of the 2<sup>nd</sup> Interim Report. Please note; Budgets, including the 2<sup>nd</sup> Interim Report, are fluid documents.

The 2017-18 2<sup>nd</sup> Interim Report reflects LCFF funding of approximately \$8,139 per average daily attendance (ADA), up from \$8,130 that was projected on the 1<sup>st</sup> Interim Report, or an increase of approximately \$9 per ADA in additional ongoing revenue. It is important to mention that the LCFF funding formula is determined by both ADA as well as the number of socio-economic disadvantaged students, English Language Learners, and the number of Foster Youth that attend our schools. The District closely monitors these figures and adjusts revenue projections as necessary.

For the 2<sup>nd</sup> Interim Report, staff is projecting flat enrollment compared to the 2016-17 enrollment count. Staff will continue to monitor enrollment and ADA trends as the District continues to implement a planned decrease in enrollment over the course of the next few years.

### 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.

In the current year, the District will receive approximately \$360,000 in one-time revenues that the State is allocating in order to pay down prior year mandate claims. The District plans on spending these one-time revenues on one-time expenses over the next couple of years so that the one-time revenues are spent wisely and have a long lasting impact on the students we serve.

Projected expenditures have been adjusted to reflect current projections, including estimated step/column costs, inflationary costs (i.e. utilities), and Special Education costs, (see Narrative – “Budget Revisions” below).

Overall, the District is projecting a net decrease to the ending fund balance of approximately \$(641,000). The projected ending fund balance is \$3,251,719, of which, \$2,055,303 or 7.54% (as compared to total expenditures) is designated for economic uncertainties. The reserve for economic uncertainties increases to 9.4% and 19.3% when the projected ending fund balances of Fund 17 and Fund 20 are included, respectively.

Please note that the projected deficit of \$(641,000) includes the net of one-time revenues and one-time expenses of approximately \$(679,500). In other words, one-time expenses are greater than one-time revenues by \$679,500, which directly contributes to the projected deficit. If one-time revenues and one-time expenses are not included in totals, the projected surplus would be approximately \$38,500. I estimate that the true operating budget will end the year between a deficit of \$(100,000) and a net increase of \$100,000. (SEE EXHIBIT A and EXHIBIT B)

#### 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 2<sup>nd</sup> 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) have been completed, with a contract through June 30, 2018. All employees (including Management and Confidential) have successfully negotiated for a one time off-schedule bonus of 1.0%. The California School Employees Association Chapter #486 (CSEA) has also agreed to the same provisions as the Wiseburn Faculty Association, with a contract through June 30, 2018.

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 2<sup>nd</sup> Interim Report.

#### Budget Revisions

The 2<sup>nd</sup> 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 2<sup>nd</sup> Interim Report and will, with Board approval, be used to adjust the Adopted Budget to the numbers presented in the 2<sup>nd</sup> Interim Report (see “Narrative – Budget Revisions” below).

#### Narrative – Budget Revisions

##### Revenues

Local Sources	\$30,000 – Increase to reflect the projected gap closure from 43.19% at 1 <sup>st</sup> Interim to 44.97% at 2 <sup>nd</sup> Interim
Federal Revenue	\$9,000 – Increase to reflect revised Federal grant awards

Other State Revenue	\$12,000 – Increase to reflect projected “restricted” lottery projections
Other Local Revenue	\$67,000 – Increase to reflect projected rental fees and Cabrillo CGI grant
<u>Expenditures</u>	
Certificated Salaries	\$34,000 – Increase to reflect projected substitute teacher costs
Classified Salaries	\$(14,000) – Decrease to reflect reduced instructional aide costs
Employee Benefits	\$28,500 – Increase to reflect updated STRS costs and retiree benefit costs
Books/Supplies	\$(12,500) – Decrease to reflect updated projections
Services/Operating Costs	\$(18,000) – Decrease to reflect updated projections
Capital Outlay	\$45,000 – Increase to reflect net one-time Special Ed. startup costs and reduction of projected equipment purchases
Other Outgo	\$(10,000) – Decrease to reflect updated LACOE Special Education costs

#### Multi-Year Projections

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 a 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 reduction in one-time “Mandate Funding”. Beginning in 2018-19, Other Local revenues were decreased to reflect the loss of Da Vinci rent, which will then be deposited into a deferred maintenance account, managed by Da Vinci.

Expenditures are being adjusted for estimated step/column costs, increased utility costs as well as 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 19.1% in 2020-21. The PERS rate is also expected to increase each year, reaching 26.1% in 2022-23.

District staff will update the projected 2017-18 budget in June, with the presentation of the 2017-18 Estimated Actuals and projected 2018-19 July 1 Budget. The 2018-19 Budget will reflect the most up to date information and guidance that is available.

	2017-18 1st Interim	2017-18 2nd Interim	Difference	
LCFF revenue	20,000,000	20,030,000	30,000	Increase due to 2017-18 LCFF Gap funding increase from 43.19% to 44.97%
Federal revenue	606,000	615,000	9,000	Increase to reflect revised Federal grant awards
State revenue	2,994,500	3,006,500	12,000	Increase to reflect projected restricted lottery funding
Other local revenue	2,885,500	2,952,500	67,000	Increase to reflect projected rental fees and Cabrillo CGI grant
	26,486,000	26,604,000	118,000	
Unrelated Salaries	13,806,500	13,840,500	34,000	Increase to reflect increased substitute costs
Classified Salaries	3,906,500	3,892,500	(14,000)	Decrease to reflect reduced instructional aide costs
Employee Benefits	5,834,500	5,863,000	28,500	Increase to reflect updated STRS costs and retiree benefit costs
Books and Supplies	543,000	530,500	(12,500)	Decrease to reflect updated projections
Services & Operating Expenses	2,536,000	2,518,000	(18,000)	Decrease to reflect updated projections
Capital Outlay	455,500	500,500	45,000	Increase to reflect net of one-time Special Ed. start up costs and reduction of projected equipment purchases
Other Outgo	110,000	100,000	(10,000)	Decrease to reflect updated LACOE Special Education costs
	27,192,000	27,245,000	53,000	
net increase/ (decrease)	(706,000)	(641,000)	65,000	
Certificated one time expenses		133,000	off schedule 1.0% bonus	
		110,000	Teacher on Special Assignment	
		30,000	Professional Development (Educator Effectiveness balance and CGI cost overruns)	
		15,000	One-time unused vacation days payout	
		288,000		
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	Special Education testing kits	
		10,000	Anza furniture and carpet in entry way/teachers lounge	
		5,000	Student chairs at Dana (two classrooms)	
		8,000	Classroom chairs for high school music room	
		2,500	CGI mentor supplies	
		14,000	Cotsen grant mentor supplies	
		49,500		
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	
		30,000	Mind Research Institute	
		23,000	Superintendent search firm	
		18,000	Orrick legal fees -- JPA bond issue	
		168,000		
Capital Outlay one time expenses		150,000	District Office/Board Room furniture	
		235,000	Johnson Controls -- Prop 39 work	
		28,000	Anza marquee replacement	
		80,000	Ages 18-22 classrooms/ Success Learning Center	
		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	
		544,000		
Total one time expenses		1,139,500		

EXHIBIT A

(641,000) 2017-18 2nd Interim projected operating deficit

460,000 2017-18 2nd Interim projected one time revenues

(1,139,500) 2017-18 2nd Interim projected one time expenses

(679,500) net of 1 time revenues less 1 time expenses

38,500 \*\* 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

	Combined	One-Time	Without One Time
LCFF Revenue	20,030,000	-	20,030,000
Federal Revenue	615,000	-	615,000
Other State Revenue	3,006,500	360,000	2,646,500
Other Local Revenue	2,952,500	100,000	2,852,500
Total Revenues	26,604,000	460,000	26,144,000
Certificated Salaries	13,840,500	288,000	13,552,500
Classified Salaries	3,892,500	54,000	3,838,500
Employee Benefits	5,863,000	36,000	5,827,000
Books/Supplies	530,500	49,500	481,000
Services & Operating Expenses	2,518,000	168,000	2,350,000
Capital Outlay	500,500	544,000	(43,500)
Other Outgo	100,000	-	100,000
Total Expenses	27,245,000	1,139,500	26,105,500
Net Increase/ (Decrease)	(641,000)	(679,500)	38,500

## EXHIBIT B

**Wiseburn Unified School District**  
**2017 - 2018 2nd 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%	2.51%	2.41%	Estimates provided by LACOE/ DOF
LCFF GAP	43.19%	66.12%	64.92%	
Local Revenue (Taxes)	\$ 4,695,099	\$ 4,690,075	\$ 4,685,032	
Enrollment	2,523	2,515	2,505	
Unduplicated Count	1,093	1,080	1,070	
Unduplicated 3 - Year Average Percentage	47.03%	44.94%	43.32%	
ADA Percentage	97.02%	97.02%	97.02%	
ADA				Projecting a small decrease in ADA per "Right Sizing" the District
Grade K - 3	962.52	959.62	959.62	
Grade 4 - 6	828.13	828.13	823.26	
Grade 7 - 8	657.11	652.24	647.37	
<b>TOTAL</b>	<b>2,447.76</b>	<b>2,439.99</b>	<b>2,430.25</b>	
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 17.7% OASDI 6.2% Medicare 1.45% SUI 0.05% Workers Comp 1.5804%	<u>Employer Rates:</u> STRS 18.13% PERS 20.2% 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 17.7% and 20.2% in 2018-19 and 2019-20, respectively.
LCFF Target	20,563,588	20,945,072	21,316,789	Projections provided by LACOE. No statutory guarantee to increase LCFF funding, therefore, MYP show LCFF revenue flat in out years
LCFF Total Revenues	20,030,000	20,945,072	21,316,789	
% of LCFF funding to Target	97.41%	100.00%	100.00%	
Projected Ending Fund Balance	3,251,719	2,734,219	1,796,719	Minimum required reserves = 3% of total expenditures
Reserve for Economic Uncertainty (includes Fund 17)	9.4%	10.4%	6.7%	



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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2018

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

#### CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Dave Wilson

Telephone: 310-725-2101

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

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

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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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
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	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	19,970,000.00	20,000,000.00	12,345,120.30	20,030,000.00	30,000.00	0.2%
2) Federal Revenue		8100-8299	597,000.00	606,000.00	102,783.86	615,000.00	9,000.00	1.5%
3) Other State Revenue		8300-8599	1,473,288.00	2,994,500.00	707,783.66	3,006,500.00	12,000.00	0.4%
4) Other Local Revenue		8600-8799	2,862,000.00	2,885,500.00	1,515,136.17	2,952,500.00	67,000.00	2.3%
5) TOTAL, REVENUES			24,902,288.00	26,486,000.00	14,670,823.99	26,604,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	13,682,500.00	13,808,500.00	6,494,347.80	13,840,500.00	(34,000.00)	-0.2%
2) Classified Salaries		2000-2999	3,846,500.00	3,906,500.00	1,847,280.44	3,892,500.00	14,000.00	0.4%
3) Employee Benefits		3000-3999	4,617,000.00	5,834,500.00	2,165,327.47	5,863,000.00	(28,500.00)	-0.5%
4) Books and Supplies		4000-4999	523,000.00	543,000.00	402,030.22	530,500.00	12,500.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	2,367,500.00	2,536,000.00	1,299,323.12	2,518,000.00	18,000.00	0.7%
6) Capital Outlay		6000-6999	790,000.00	455,500.00	413,805.69	500,500.00	(45,000.00)	-9.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	110,000.00	110,000.00	13,684.00	100,000.00	10,000.00	9.1%
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	27,192,000.00	12,635,798.74	27,245,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,034,212.00)	(706,000.00)	2,035,025.25	(641,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
Refund 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 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,034,212.00)	(706,000.00)	2,035,025.25	(641,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	3,186,718.75		3,251,718.75		
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	1,072,315.98		624,915.98		
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	80,808.00	286,616.00		544,000.00		
Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,683,408.64	1,800,286.77		2,055,302.77		
Unassigned/Unappropriated Amount		9790	(36,825.87)	0.00		0.00		

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

Line Item Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,222,272.00	12,252,272.00	6,941,543.00	12,282,272.00	30,000.00	0.2%
Education Protection Account State Aid - Current Year		8012	3,472,220.00	3,472,220.00	1,622,173.00	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	17,981.29	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	3,303,040.41	4,972,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	28,000.00	28,000.00	27,512.26	28,000.00	0.00	0.0%
Prior Years' Taxes		8043	8,824.00	8,824.00	194,604.01	8,824.00	0.00	0.0%
Supplemental Taxes		8044	131,000.00	131,000.00	88,981.05	131,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,074,000.00	1,074,000.00	46,502.69	1,074,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	546,124.00	546,124.00	698,665.63	546,124.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	10,000.00	10,000.00	4,116.96	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%
Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>22,511,442.00</b>	<b>22,541,442.00</b>	<b>12,945,120.30</b>	<b>22,571,442.00</b>	<b>30,000.00</b>	<b>0.1%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,541,442.00)	(2,541,442.00)	(600,000.00)	(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%
<b>TOTAL, LCFF SOURCES</b>			<b>19,970,000.00</b>	<b>20,000,000.00</b>	<b>12,345,120.30</b>	<b>20,030,000.00</b>	<b>30,000.00</b>	<b>0.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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%
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	57,682.00	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	39,000.00	9,707.00	39,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	30,000.00	27,000.00	12,469.00	28,000.00	1,000.00	3.7%
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	35,000.00	22,925.86	43,000.00	8,000.00	22.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>597,000.00</b>	<b>606,000.00</b>	<b>102,783.86</b>	<b>615,000.00</b>	<b>9,000.00</b>	<b>1.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	815,000.00	805,000.00	175,579.00	808,000.00	3,000.00	0.4%
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	429,000.00	195,159.00	435,000.00	6,000.00	1.4%
Library - Unrestricted and Instructional Materials		8560	472,500.00	472,500.00	169,039.66	479,500.00	7,000.00	1.5%
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	137,000.00	136,759.00	137,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	116,788.00	1,151,000.00	31,247.00	1,147,000.00	(4,000.00)	-0.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,473,288.00</b>	<b>2,994,500.00</b>	<b>707,783.66</b>	<b>3,006,500.00</b>	<b>12,000.00</b>	<b>0.4%</b>

2017-18 Second 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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,900,000.00	1,875,000.00	1,004,379.07	1,875,000.00	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	245,000.00	245,000.00	219,660.74	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	292,000.00	32,000.00	12.3%
Interest		8660	50,000.00	50,000.00	16,966.43	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	455,500.00	241,104.93	490,500.00	35,000.00	7.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,862,000.00</b>	<b>2,885,500.00</b>	<b>1,515,136.17</b>	<b>2,952,500.00</b>	<b>67,000.00</b>	<b>2.3%</b>
<b>TOTAL, REVENUES</b>			<b>24,902,288.00</b>	<b>26,486,000.00</b>	<b>14,670,823.99</b>	<b>26,604,000.00</b>	<b>118,000.00</b>	<b>0.4%</b>

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

19 76869 0000000  
Form 011

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	10,970,000.00	11,130,000.00	5,083,971.90	11,154,000.00	(24,000.00)	-0.2%
Certificated Pupil Support Salaries		1200	1,507,000.00	1,463,500.00	681,667.54	1,457,500.00	6,000.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,205,500.00	1,213,000.00	728,708.36	1,229,000.00	(16,000.00)	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>13,682,500.00</b>	<b>13,806,500.00</b>	<b>6,494,347.80</b>	<b>13,840,500.00</b>	<b>(34,000.00)</b>	<b>-0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,075,000.00	1,075,000.00	431,039.45	1,031,000.00	44,000.00	4.1%
Classified Support Salaries		2200	1,161,000.00	1,189,000.00	563,564.07	1,214,000.00	(25,000.00)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	141,500.00	144,000.00	150,941.57	135,000.00	9,000.00	6.3%
Clerical, Technical and Office Salaries		2400	1,179,500.00	1,182,000.00	567,618.99	1,196,000.00	(14,000.00)	-1.2%
Other Classified Salaries		2900	289,500.00	316,500.00	134,116.36	316,500.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,846,500.00</b>	<b>3,906,500.00</b>	<b>1,847,280.44</b>	<b>3,892,500.00</b>	<b>14,000.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,963,500.00	3,106,000.00	923,081.22	3,106,000.00	0.00	0.0%
PERS		3201-3202	384,000.00	447,000.00	212,161.49	448,000.00	(1,000.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	488,500.00	488,500.00	235,574.73	494,000.00	(5,500.00)	-1.1%
Health and Welfare Benefits		3401-3402	1,018,000.00	1,028,000.00	416,893.52	1,045,000.00	(17,000.00)	-1.7%
Unemployment Insurance		3501-3502	9,000.00	9,000.00	4,078.42	9,000.00	0.00	0.0%
Teachers' Compensation		3601-3602	284,000.00	292,000.00	132,760.81	292,000.00	0.00	0.0%
Unemployment, Allocated		3701-3702	318,000.00	327,000.00	185,801.40	332,000.00	(5,000.00)	-1.5%
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	137,000.00	54,975.88	137,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,617,000.00</b>	<b>5,834,500.00</b>	<b>2,165,327.47</b>	<b>5,863,000.00</b>	<b>(28,500.00)</b>	<b>-0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	45,000.00	45,000.00	12,296.78	20,000.00	25,000.00	55.6%
Books and Other Reference Materials		4200	5,000.00	5,000.00	373.23	5,000.00	0.00	0.0%
Materials and Supplies		4300	373,000.00	393,000.00	343,241.14	430,500.00	(37,500.00)	-9.5%
Noncapitalized Equipment		4400	100,000.00	100,000.00	46,119.07	75,000.00	25,000.00	25.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>523,000.00</b>	<b>543,000.00</b>	<b>402,030.22</b>	<b>530,500.00</b>	<b>12,500.00</b>	<b>2.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	100,000.00	100,000.00	24,375.22	100,000.00	0.00	0.0%
Dues and Memberships		5300	20,000.00	20,000.00	2,566.00	20,000.00	0.00	0.0%
Insurance		5400-5450	130,000.00	138,500.00	138,690.00	138,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	554,500.00	554,500.00	321,851.72	559,500.00	(5,000.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,000.00	140,000.00	100,686.07	150,000.00	(10,000.00)	-7.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Contracting Expenditures		5800	1,384,500.00	1,509,500.00	681,325.46	1,481,500.00	28,000.00	1.9%
Communications		5900	73,500.00	73,500.00	29,828.65	68,500.00	5,000.00	6.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,367,500.00</b>	<b>2,536,000.00</b>	<b>1,299,323.12</b>	<b>2,518,000.00</b>	<b>18,000.00</b>	<b>0.7%</b>

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

Item	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	610,000.00	235,500.00	235,289.79	275,500.00	(40,000.00)	-17.0%
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	220,000.00	165,404.85	200,000.00	20,000.00	9.1%
Equipment Replacement		6500	10,000.00	0.00	13,111.05	25,000.00	(25,000.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>790,000.00</b>	<b>455,500.00</b>	<b>413,805.69</b>	<b>500,500.00</b>	<b>(45,000.00)</b>	<b>-9.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	110,000.00	110,000.00	13,684.00	100,000.00	10,000.00	9.1%
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%
Local 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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>110,000.00</b>	<b>110,000.00</b>	<b>13,684.00</b>	<b>100,000.00</b>	<b>10,000.00</b>	<b>9.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>25,936,500.00</b>	<b>27,192,000.00</b>	<b>12,635,798.74</b>	<b>27,245,000.00</b>	<b>(53,000.00)</b>	<b>-0.2%</b>

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

Line Item Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

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

Item Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	19,970,000.00	20,000,000.00	12,345,120.30	20,030,000.00	30,000.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	6,401.00	8,000.00	8,000.00	New
3) Other State Revenue		8300-8599	437,000.00	797,000.00	350,493.78	801,000.00	4,000.00	0.5%
4) Other Local Revenue		8600-8799	2,782,000.00	2,805,500.00	1,479,136.17	2,907,500.00	102,000.00	3.6%
5) TOTAL, REVENUES			23,189,000.00	23,602,500.00	14,181,151.25	23,746,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,183,432.38	10,373,458.25	4,984,692.47	10,111,258.25	262,200.00	2.5%
2) Classified Salaries		2000-2999	2,444,520.00	2,493,520.00	1,217,732.25	2,363,020.00	130,500.00	5.2%
3) Employee Benefits		3000-3999	4,095,061.00	4,278,349.00	1,681,397.85	4,306,849.00	(28,500.00)	-0.7%
4) Books and Supplies		4000-4999	325,500.00	345,500.00	320,139.93	271,300.00	74,200.00	21.5%
5) Services and Other Operating Expenditures		5000-5999	1,599,705.00	1,818,205.00	998,253.17	1,843,205.00	(25,000.00)	-1.4%
6) Capital Outlay		6000-6999	790,000.00	220,000.00	178,515.90	265,000.00	(45,000.00)	-20.5%
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	19,529,032.25	9,380,731.57	19,160,632.25		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,750,781.62	4,073,467.75	4,800,419.68	4,585,867.75		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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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2017-18 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Line Item Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,350,912.00)	(1,028,225.87)	4,800,419.68	(515,825.87)		
<b>F. FUND BALANCE, RESERVES</b>								
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	2,114,402.77		2,626,802.77		
<b>Components of Ending Fund Balance</b>								
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	80,808.00	286,616.00		544,000.00		
Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,683,408.64	1,800,286.77		2,055,302.77		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,222,272.00	12,252,272.00	6,941,543.00	12,282,272.00	30,000.00	0.2%
Education Protection Account State Aid - Current Year		8012	3,472,220.00	3,472,220.00	1,622,173.00	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	17,981.29	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	3,303,040.41	4,972,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	28,000.00	28,000.00	27,512.26	28,000.00	0.00	0.0%
Prior Years' Taxes		8043	8,824.00	8,824.00	194,604.01	8,824.00	0.00	0.0%
Supplemental Taxes		8044	131,000.00	131,000.00	88,981.05	131,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,074,000.00	1,074,000.00	46,502.69	1,074,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	546,124.00	546,124.00	698,665.63	546,124.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	10,000.00	10,000.00	4,116.96	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%
Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>22,511,442.00</b>	<b>22,541,442.00</b>	<b>12,945,120.30</b>	<b>22,571,442.00</b>	<b>30,000.00</b>	<b>0.1%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,541,442.00)	(2,541,442.00)	(600,000.00)	(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%
<b>TOTAL, LCFF SOURCES</b>			<b>19,970,000.00</b>	<b>20,000,000.00</b>	<b>12,345,120.30</b>	<b>20,030,000.00</b>	<b>30,000.00</b>	<b>0.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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%
Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	6,401.00	8,000.00	8,000.00	New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	6,401.00	8,000.00	8,000.00	New
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	69,000.00	429,000.00	195,159.00	435,000.00	6,000.00	1.4%
Library - Unrestricted and Instructional Materials		8560	360,000.00	360,000.00	153,624.78	362,000.00	2,000.00	0.6%
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	4,000.00	(4,000.00)	-50.0%
<b>TOTAL, OTHER STATE REVENUE</b>			437,000.00	797,000.00	350,493.78	801,000.00	4,000.00	0.5%



Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,900,000.00	1,875,000.00	1,004,379.07	1,875,000.00	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	245,000.00	245,000.00	219,660.74	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	292,000.00	32,000.00	12.3%
Interest		8660	50,000.00	50,000.00	16,966.43	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	375,500.00	205,104.93	445,500.00	70,000.00	18.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,782,000.00</b>	<b>2,805,500.00</b>	<b>1,479,136.17</b>	<b>2,907,500.00</b>	<b>102,000.00</b>	<b>3.6%</b>
<b>TOTAL, REVENUES</b>			<b>23,189,000.00</b>	<b>23,602,500.00</b>	<b>14,181,151.25</b>	<b>23,746,500.00</b>	<b>144,000.00</b>	<b>0.6%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	8,956,332.38	9,151,858.25	4,240,161.08	8,908,658.25	243,200.00	2.7%
Certificated Pupil Support Salaries		1200	210,600.00	199,600.00	88,021.05	164,600.00	35,000.00	17.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,016,500.00	1,022,000.00	656,510.34	1,038,000.00	(16,000.00)	-1.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,183,432.38</b>	<b>10,373,458.25</b>	<b>4,984,692.47</b>	<b>10,111,258.25</b>	<b>262,200.00</b>	<b>2.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	176,171.00	179,171.00	95,825.15	134,171.00	45,000.00	25.1%
Classified Support Salaries		2200	862,098.00	890,098.00	413,072.03	799,598.00	90,500.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	89,000.00	91,500.00	101,740.67	82,500.00	9,000.00	9.8%
Clerical, Technical and Office Salaries		2400	1,139,751.00	1,142,251.00	531,580.18	1,156,251.00	(14,000.00)	-1.2%
Other Classified Salaries		2900	177,500.00	190,500.00	75,514.22	190,500.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,444,520.00</b>	<b>2,493,520.00</b>	<b>1,217,732.25</b>	<b>2,363,020.00</b>	<b>130,500.00</b>	<b>5.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,691,512.00	1,799,800.00	707,547.25	1,799,800.00	0.00	0.0%
PERS		3201-3202	349,999.00	412,999.00	154,822.23	413,999.00	(1,000.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	457,500.00	457,500.00	165,053.10	463,000.00	(5,500.00)	-1.2%
Health and Welfare Benefits		3401-3402	892,800.00	902,800.00	323,117.43	919,800.00	(17,000.00)	-1.9%
Unemployment Insurance		3501-3502	7,270.00	7,270.00	3,032.74	7,270.00	0.00	0.0%
Workers' Compensation		3601-3602	249,980.00	257,980.00	98,726.47	257,980.00	0.00	0.0%
OPEB, Allocated		3701-3702	318,000.00	327,000.00	185,801.40	332,000.00	(5,000.00)	-1.5%
I, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	128,000.00	113,000.00	43,297.23	113,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,095,061.00</b>	<b>4,278,349.00</b>	<b>1,681,397.85</b>	<b>4,306,849.00</b>	<b>(28,500.00)</b>	<b>-0.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	45,000.00	45,000.00	12,296.78	20,000.00	25,000.00	55.6%
Books and Other Reference Materials		4200	5,000.00	5,000.00	309.39	5,000.00	0.00	0.0%
Materials and Supplies		4300	202,500.00	222,500.00	261,414.69	198,300.00	24,200.00	10.9%
Noncapitalized Equipment		4400	73,000.00	73,000.00	46,119.07	48,000.00	25,000.00	34.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>325,500.00</b>	<b>345,500.00</b>	<b>320,139.93</b>	<b>271,300.00</b>	<b>74,200.00</b>	<b>21.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	83,217.00	83,217.00	12,116.99	76,217.00	7,000.00	8.4%
Dues and Memberships		5300	20,000.00	20,000.00	2,566.00	20,000.00	0.00	0.0%
Insurance		5400-5450	130,000.00	138,500.00	138,690.00	138,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	554,500.00	554,500.00	321,851.72	559,500.00	(5,000.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,700.00	129,700.00	77,464.99	139,700.00	(10,000.00)	-7.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	643,788.00	818,788.00	415,734.82	840,788.00	(22,000.00)	-2.7%
Communications		5900	73,500.00	73,500.00	29,828.65	68,500.00	5,000.00	6.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,599,705.00</b>	<b>1,818,205.00</b>	<b>998,253.17</b>	<b>1,843,205.00</b>	<b>(25,000.00)</b>	<b>-1.4%</b>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	610,000.00	0.00	0.00	40,000.00	(40,000.00)	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	170,000.00	220,000.00	165,404.85	200,000.00	20,000.00	9.1%
Equipment Replacement		6500	10,000.00	0.00	13,111.05	25,000.00	(25,000.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>790,000.00</b>	<b>220,000.00</b>	<b>178,515.90</b>	<b>265,000.00</b>	<b>(45,000.00)</b>	<b>-20.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Local 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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>19,438,218.38</b>	<b>19,529,032.25</b>	<b>9,380,731.57</b>	<b>19,160,632.25</b>	<b>368,400.00</b>	<b>1.9%</b>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	597,000.00	606,000.00	96,382.86	607,000.00	1,000.00	0.2%
3) Other State Revenue		8300-8599	1,036,288.00	2,197,500.00	357,289.88	2,205,500.00	8,000.00	0.4%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	36,000.00	45,000.00	(35,000.00)	-43.8%
5) TOTAL, REVENUES			1,713,288.00	2,883,500.00	489,672.74	2,857,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,499,067.62	3,433,041.75	1,509,655.33	3,729,241.75	(296,200.00)	-8.6%
2) Classified Salaries		2000-2999	1,401,980.00	1,412,980.00	629,548.19	1,529,480.00	(116,500.00)	-8.2%
3) Employee Benefits		3000-3999	521,939.00	1,556,151.00	483,929.62	1,556,151.00	0.00	0.0%
4) Books and Supplies		4000-4999	197,500.00	197,500.00	81,890.29	259,200.00	(61,700.00)	-31.2%
5) Services and Other Operating Expenditures		5000-5999	767,795.00	717,795.00	301,069.95	674,795.00	43,000.00	6.0%
6) Capital Outlay		6000-6999	0.00	235,500.00	235,289.79	235,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	110,000.00	110,000.00	13,684.00	100,000.00	10,000.00	9.1%
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	7,662,967.75	3,255,067.17	8,084,367.75		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,784,993.62)	(4,779,467.75)	(2,765,394.43)	(5,226,867.75)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

Item	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			316,700.00	322,225.87	(2,765,394.43)	(125,174.13)		
<b>F. FUND BALANCE, RESERVES</b>								
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	1,072,315.98		624,915.98		
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	1,072,315.98		624,915.98		
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)	0.00		0.00		

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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%
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	57,682.00	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	39,000.00	9,707.00	39,000.00	0.00	0.0%

Option	Resource Codes	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	27,000.00	12,469.00	28,000.00	1,000.00	3.7%
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	35,000.00	16,524.86	35,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>597,000.00</b>	<b>606,000.00</b>	<b>96,382.86</b>	<b>607,000.00</b>	<b>1,000.00</b>	<b>0.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	815,000.00	805,000.00	175,579.00	808,000.00	3,000.00	0.4%
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		
Library - Unrestricted and Instructional Materials		8560	112,500.00	112,500.00	15,414.88	117,500.00	5,000.00	4.4%
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	137,000.00	136,759.00	137,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	108,788.00	1,143,000.00	29,537.00	1,143,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,036,288.00</b>	<b>2,197,500.00</b>	<b>357,289.88</b>	<b>2,205,500.00</b>	<b>8,000.00</b>	<b>0.4%</b>

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	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		
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	45,000.00	(35,000.00)	-43.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>36,000.00</b>	<b>45,000.00</b>	<b>(35,000.00)</b>	<b>-43.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,713,288.00</b>	<b>2,883,500.00</b>	<b>489,672.74</b>	<b>2,857,500.00</b>	<b>(26,000.00)</b>	<b>-0.9%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,013,667.62	1,978,141.75	843,810.82	2,245,341.75	(267,200.00)	-13.5%
Certificated Pupil Support Salaries		1200	1,296,400.00	1,263,900.00	593,646.49	1,292,900.00	(29,000.00)	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	189,000.00	191,000.00	72,198.02	191,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,499,067.62</b>	<b>3,433,041.75</b>	<b>1,509,655.33</b>	<b>3,729,241.75</b>	<b>(296,200.00)</b>	<b>-8.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	898,829.00	895,829.00	335,214.30	896,829.00	(1,000.00)	-0.1%
Classified Support Salaries		2200	298,902.00	298,902.00	150,492.04	414,402.00	(115,500.00)	-38.6%
Classified Supervisors' and Administrators' Salaries		2300	52,500.00	52,500.00	49,200.90	52,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,749.00	39,749.00	36,038.81	39,749.00	0.00	0.0%
Other Classified Salaries		2900	112,000.00	126,000.00	58,602.14	126,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,401,980.00</b>	<b>1,412,980.00</b>	<b>629,548.19</b>	<b>1,529,480.00</b>	<b>(116,500.00)</b>	<b>-8.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	271,988.00	1,306,200.00	215,533.97	1,306,200.00	0.00	0.0%
PERS		3201-3202	34,001.00	34,001.00	57,339.26	34,001.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	31,000.00	31,000.00	70,521.63	31,000.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	125,200.00	125,200.00	93,776.09	125,200.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,730.00	1,730.00	1,045.68	1,730.00	0.00	0.0%
Workers' Compensation		3601-3602	34,020.00	34,020.00	34,034.34	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	11,678.65	24,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>521,939.00</b>	<b>1,556,151.00</b>	<b>483,929.62</b>	<b>1,556,151.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	63.84	0.00	0.00	0.0%
Materials and Supplies		4300	170,500.00	170,500.00	81,826.45	232,200.00	(61,700.00)	-36.2%
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>197,500.00</b>	<b>197,500.00</b>	<b>81,890.29</b>	<b>259,200.00</b>	<b>(61,700.00)</b>	<b>-31.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,783.00	16,783.00	12,258.23	23,783.00	(7,000.00)	-41.7%
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	23,221.08	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 Contracting Expenditures		5800	740,712.00	690,712.00	265,590.64	640,712.00	50,000.00	7.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>767,795.00</b>	<b>717,795.00</b>	<b>301,069.95</b>	<b>674,795.00</b>	<b>43,000.00</b>	<b>6.0%</b>

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Line Item Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	235,500.00	235,289.79	235,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>235,500.00</b>	<b>235,289.79</b>	<b>235,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	110,000.00	110,000.00	13,684.00	100,000.00	10,000.00	9.1%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>110,000.00</b>	<b>110,000.00</b>	<b>13,684.00</b>	<b>100,000.00</b>	<b>10,000.00</b>	<b>9.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,498,281.62</b>	<b>7,662,967.75</b>	<b>3,255,067.17</b>	<b>8,084,367.75</b>	<b>(421,400.00)</b>	<b>-5.5%</b>

Option	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			5,101,693.62	5,101,693.62	0.00	5,101,693.62	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			5,101,693.62	5,101,693.62	0.00	5,101,693.62	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	2,456.24	2,456.24	2,448.27	2,456.24	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,456.24	2,456.24	2,448.27	2,456.24	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	2.77	2.77	2.64	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	2.77	2.77	2.64	2.77	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,459.01	2,459.01	2,450.91	2,459.01	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	20,030,000.00	0.00%	20,030,000.00	0.00%	20,030,000.00
2. Federal Revenues	8100-8299	615,000.00	0.00%	615,000.00	0.00%	615,000.00
3. Other State Revenues	8300-8599	3,006,500.00	-12.02%	2,645,000.00	0.00%	2,645,000.00
4. Other Local Revenues	8600-8799	2,952,500.00	-1.95%	2,895,000.00	0.00%	2,895,000.00
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	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)		26,604,000.00	-1.57%	26,185,000.00	0.00%	26,185,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,840,500.00		13,610,500.00
b. Step & Column Adjustment				100,000.00		75,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(330,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,840,500.00	-1.66%	13,610,500.00	0.55%	13,685,500.00
2. Classified Salaries						
a. Base Salaries				3,892,500.00		3,917,500.00
b. Step & Column Adjustment				25,000.00		25,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,892,500.00	0.64%	3,917,500.00	0.64%	3,942,500.00
3. Employee Benefits	3000-3999	5,863,000.00	5.94%	6,211,000.00	5.15%	6,531,000.00
4. Books and Supplies	4000-4999	530,500.00	-13.10%	461,000.00	0.00%	461,000.00
5. Services and Other Operating Expenditures	5000-5999	2,518,000.00	-7.17%	2,337,500.00	0.00%	2,337,500.00
6. Capital Outlay	6000-6999	500,500.00	-97.00%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	100,000.00	50.00%	150,000.00	0.00%	150,000.00
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)		27,245,000.00	-1.99%	26,702,500.00	1.57%	27,122,500.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(641,000.00)		(517,500.00)		(937,500.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,892,718.75		3,251,718.75		2,734,218.75
2. Ending Fund Balance (Sum lines C and D1)		3,251,718.75		2,734,218.75		1,796,718.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740	624,915.98		250,000.00		250,000.00
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	544,000.00		200,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,055,302.77		2,256,718.75		1,319,218.75
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,251,718.75		2,734,218.75		1,796,718.75

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,055,302.77		2,256,718.75		1,319,218.75
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	0.00		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)		2,055,302.77		2,764,718.75		1,829,218.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.54%		10.35%		6.74%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,448.27		2,440.50		2,430.77
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		27,245,000.00		26,702,500.00		27,122,500.00
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)		27,245,000.00		26,702,500.00		27,122,500.00
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)		817,350.00		801,075.00		813,675.00
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)		817,350.00		801,075.00		813,675.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	20,030,000.00	0.00%	20,030,000.00	0.00%	20,030,000.00
2. Federal Revenues	8100-8299	8,000.00	0.00%	8,000.00	0.00%	8,000.00
3. Other State Revenues	8300-8599	801,000.00	-45.07%	440,000.00	0.00%	440,000.00
4. Other Local Revenues	8600-8799	2,907,500.00	-1.81%	2,855,000.00	0.00%	2,855,000.00
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	0.00%	0.00
c. Contributions	8980-8999	(5,101,693.62)	-8.70%	(4,657,805.77)	7.83%	(5,022,721.75)
6. Total (Sum lines A1 thru A5c)		18,644,806.38	0.16%	18,675,194.23	-1.95%	18,310,278.25
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,111,258.25		9,881,258.25
b. Step & Column Adjustment				100,000.00		75,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(330,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,111,258.25	-2.27%	9,881,258.25	0.76%	9,956,258.25
2. Classified Salaries						
a. Base Salaries				2,363,020.00		2,388,020.00
b. Step & Column Adjustment				25,000.00		25,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,363,020.00	1.06%	2,388,020.00	1.05%	2,413,020.00
3. Employee Benefits	3000-3999	4,306,849.00	7.85%	4,645,000.00	7.10%	4,975,000.00
4. Books and Supplies	4000-4999	271,300.00	-25.91%	201,000.00	0.00%	201,000.00
5. Services and Other Operating Expenditures	5000-5999	1,843,205.00	-8.45%	1,687,500.00	0.00%	1,687,500.00
6. Capital Outlay	6000-6999	265,000.00	-94.34%	15,000.00	0.00%	15,000.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,160,632.25	-1.79%	18,817,778.25	2.29%	19,247,778.25
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(515,825.87)		(142,584.02)		(937,500.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,142,628.64		2,626,802.77		2,484,218.75
2. Ending Fund Balance (Sum lines C and D1)		2,626,802.77		2,484,218.75		1,546,718.75
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				0.00
2. Other Commitments	9760	0.00				0.00
d. Assigned	9780	544,000.00		200,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,055,302.77		2,256,718.75		1,319,218.75
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,626,802.77		2,484,218.75		1,546,718.75

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,055,302.77		2,256,718.75		1,319,218.75
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)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		508,000.00		510,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>2,055,302.77</b>		<b>2,764,718.75</b>		<b>1,829,218.75</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The reduction of \$330,000 in 2018-19 is to reflect the loss of the one time 1% bonus given in 2017-18 at \$220K and the loss of \$110,000 in teacher salary as we will be losing one teacher as our Teacher on Special Assignment returns to the classroom.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	607,000.00	0.00%	607,000.00	0.00%	607,000.00
3. Other State Revenues	8300-8599	2,205,500.00	-0.02%	2,205,000.00	0.00%	2,205,000.00
4. Other Local Revenues	8600-8799	45,000.00	-11.11%	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	0.00%	0.00
c. Contributions	8980-8999	5,101,693.62	-8.70%	4,657,805.77	7.83%	5,022,721.75
6. Total (Sum lines A1 thru A5c)		7,959,193.62	-5.65%	7,509,805.77	4.86%	7,874,721.75
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,729,241.75		3,729,241.75
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,729,241.75	0.00%	3,729,241.75	0.00%	3,729,241.75
2. Classified Salaries						
a. Base Salaries				1,529,480.00		1,529,480.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,529,480.00	0.00%	1,529,480.00	0.00%	1,529,480.00
3. Employee Benefits	3000-3999	1,556,151.00	0.63%	1,566,000.00	-0.64%	1,556,000.00
4. Books and Supplies	4000-4999	259,200.00	0.31%	260,000.00	0.00%	260,000.00
5. Services and Other Operating Expenditures	5000-5999	674,795.00	-3.67%	650,000.00	0.00%	650,000.00
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	100,000.00	50.00%	150,000.00	0.00%	150,000.00
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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,084,367.75	-2.47%	7,884,721.75	-0.13%	7,874,721.75
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(125,174.13)		(374,915.98)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		750,090.11		624,915.98		250,000.00
2. Ending Fund Balance (Sum lines C and D1)		624,915.98		250,000.00		250,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	624,915.98		250,000.00		250,000.00
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		624,915.98		250,000.00		250,000.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

2017-18 2nd Interim Report  
Cash Flow Projections  
for 2017-18

District Name: Wiseburn Unified		Object	July	August	September	October	November	December
<b>A. BEGINNING CASH</b>		9110	7,746,876	6,094,643	4,622,303	4,866,005	3,962,653	3,338,688
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Property Taxes		8020-8079	118,325	33,535	48,613		56,583	2,479,577
Principal Apportionment		8010-8019	628,774	628,774	1,958,073	1,131,793	1,131,793	1,942,879
Miscellaneous Funds		8080-8099					178,978	(600,000)
Federal Revenue		8100-8299		20,707	33,692	9,689	9,754	19,513
Other State Revenue		8300-8599			68,525	73,088	74,540	448,080
Other Local Revenue		8600-8799	41,520	35,178	14,409	72,904	28,542	838,236
Interfund Transfers In		8910-8929						
All Other Financing Sources		8930-8979						
Other Receipts/Non-Revenue								
<b>TOTAL RECEIPTS</b>			788,619	718,194	2,123,312	1,287,474	1,480,190	5,128,285
<b>C. DISBURSEMENTS</b>								
Certificated Salaries		1000-1999		165,801	1,208,527	1,244,018	1,275,423	1,369,127
Classified Salaries		2000-2999	130	169,968	213,830	352,089	362,643	398,109
Employee Benefits		3000-3999	36,002	94,467	287,362	429,340	434,522	450,426
Books and Supplies		4000-4999	3,177	54,328	108,915	72,767	80,732	54,749
Services		5000-5999	31,906	254,527	319,890	224,866	130,393	113,833
Capital Outlay		6000-6599		223,525	27,165	150,005		-
Other Outgo		7000-7499				(9,110)		22,794
Interfund Transfers Out		7600-7629						
All Other Financing Uses		7630-7699						
Other Disbursements/								
Non Expenditures								
<b>TOTAL DISBURSEMENTS</b>			71,215	962,616	2,165,689	2,463,975	2,283,713	2,409,038
<b>D. BALANCE SHEET TRANSACTIONS</b>								
Accounts Receivable		9200	39,548	63,263	664,948	297,455	139,105	3,767
Accounts Payable		9500	(2,409,185)	(1,291,181)	(378,869)	(24,306)	40,453	40,800
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>			(2,369,637)	(1,227,918)	286,079	273,149	179,558	44,567
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(1,652,233)	(1,472,340)	243,702	(903,352)	(623,965)	2,763,814
<b>F. ENDING CASH (A + E)</b>			6,094,643	4,622,303	4,866,005	3,962,653	3,338,688	6,102,502
<b>G. ENDING CASH, PLUS ACCRUALS</b>								

2017-18 2nd 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	6,102,502	6,893,512	5,364,563	4,741,993	5,704,469	5,744,631		
B. RECEIPTS									
Revenue Limit Sources									
	8020-8079	1,298,046	275,584	177,120	1,296,343	1,771,138	856,228	-	8,411,092
	8010-8019	1,141,630	1,096,434	1,293,700	1,096,434	1,096,434	949,713		14,096,431
	8080-8099	167,748	(500,000)	-		(747,749)		(976,500)	(2,477,523)
	8100-8299	9,428	99,118	100,029	116,581	101,365	45,991	49,133	615,000
	8300-8599	43,551	152,359	527,436	485,974	455,688	477,259	200,000	3,006,500
	8600-8799	484,348	247,973	79,045	555,610	320,575	234,011		2,952,351
	8910-8929								-
	8930-8979								-
	All Other Financing Sources								-
	Other Receipts/Non-Revenue								-
	TOTAL RECEIPTS	3,144,751	1,371,468	2,177,330	3,550,942	2,997,451	2,563,202.00	(727,367.00)	26,603,851
C. DISBURSEMENTS									
	1000-1999	1,231,452	1,618,833	1,507,524	1,446,632	1,432,923	1,340,461		13,840,721
	2000-2999	350,510	402,390	459,212	416,999	416,819	349,791		3,892,490
	3000-3999	433,209	712,908	719,534	714,642	833,914	716,447		5,862,773
	4000-4999	27,362	12,885	40,924	28,347	30,726	15,668		530,580
	5000-5999	223,910	259,078	250,510	212,961	281,009	215,448		2,518,331
	6000-6599	13,111	18,712	6,830	9,743	-	51,087		500,178
	7000-7499			29,775		29,775.00		29,775	103,009
	7600-7629								-
	7630-7699								-
	All Other Financing Uses								-
	Other Disbursements/								-
	Non Expenditures								-
	TOTAL DISBURSEMENTS	2,279,554	3,024,806	3,014,309	2,829,324	3,025,166	2,688,902.00	29,775.00	27,248,082
D. BALANCE SHEET TRANSACTIONS									
	9200	17,682	(121)	126,603	1,362	(81,535)	(14,167)		1,257,910
	9500	(91,869)	124,510	87,806	239,496	149,412	(33,607)		(3,546,540)
	TOTAL BALANCE SHEET TRANSACTIONS	(74,187)	124,389	214,409	240,858	67,877	(47,774)	-	4,804,450
E. NET INCREASE/DECREASE (B - C + D)									
		791,010	(1,528,949)	(622,570)	962,476	40,162	(173,474.00)	(757,142.00)	4,160,219
F. ENDING CASH (A + E)									
		6,893,512	5,364,563	4,741,993	5,704,469	5,744,631	5,571,157		
G. ENDING CASH, PLUS ACCRUALS									
									9,731,376

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

District Name: Wiseburn Unified		Object	July	August	September	October	November	December
<b>A. BEGINNING CASH</b>		9110	5,571,157	5,870,880	4,440,840	4,827,825	3,594,536	2,599,756
<b>B. RECEIPTS</b>								
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								
<b>TOTAL RECEIPTS</b>			781,658	122,188	2,260,412	1,424,485	1,471,750	4,706,447
<b>C. DISBURSEMENTS</b>								
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								
<b>TOTAL DISBURSEMENTS</b>			105,507	642,394	1,970,541	2,631,277	2,425,745	2,427,848
<b>D. BALANCE SHEET TRANSACTIONS</b>								
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
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>			(376,428)	(909,834)	97,114	(26,497)	(40,785)	(28,062)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			299,723	(1,430,040)	386,985	(1,233,289)	(994,780)	2,250,537
<b>F. ENDING CASH (A + E)</b>			5,870,880	4,440,840	4,827,825	3,594,536	2,599,756	4,850,293
<b>G. ENDING CASH, PLUS ACCRUALS</b>								

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
<b>A. BEGINNING CASH</b>									
	9110	4,850,293	5,282,259	4,459,678	4,049,640	3,337,104	3,666,076		
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Property Taxes	8020-8079	930,347	253,054	151,761	564,746	805,023	721,648	-	5,477,698
Principal Apportionment	8010-8019	1,241,095	1,241,095	2,109,869	1,241,095	1,241,095	2,109,869		17,136,040
Miscellaneous Funds	8080-8099				(600,000)			(429,000)	(2,029,000)
Federal Revenue	8100-8299	27,093	99,118	40,685	17,581	101,365	45,991	49,133	597,000
Other State Revenue	8300-8599	371,968	43,357	54,843	124,772	131,922	22,493	200,000	1,473,045
Other Local Revenue	8600-8799	362,111	271,973	21,545	575,610	320,575	234,011		2,770,000
Interfund Transfers In	8910-8929	10,000	10,000	10,000	10,000	10,000	10,000		100,000
All Other Financing Sources	8930-8979								-
Other Receipts/Non-Revenue									-
<b>TOTAL RECEIPTS</b>		2,942,614	1,918,597	2,388,703	1,933,804	2,609,980	3,144,012	(179,867)	25,524,783
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	1,373,992	1,341,622	1,419,177	1,361,444	1,349,914	1,360,481		13,732,500
Classified Salaries	2000-2999	368,900	397,310	408,431	412,001	374,083	321,697		3,866,500
Employee Benefits	3000-3999	468,413	519,071	471,483	470,644	447,518	458,087		4,642,000
Books and Supplies	4000-4999	65,917	53,114	104,059	85,210	60,011	46,321		497,500
Services	5000-5999	177,782	259,078	250,510	206,961	183,377	98,580		2,350,000
Capital Outlay	6000-6599		5,000			-			10,000
Other Outgo	7000-7499	25,000			25,000		0	25,000	100,000
Interfund Transfers Out	7600-7629								-
All Other Financing Uses	7630-7699								-
Other Disbursements/									-
Non Expenditures									-
<b>TOTAL DISBURSEMENTS</b>		2,480,004	2,575,195	2,653,660	2,561,260	2,414,903	2,285,166	25,000	25,198,500
<b>D. BALANCE SHEET TRANSACTIONS</b>									
Accounts Receivable	9200	254	2,968	4,684	94,848	1,948	135,000		3,073,583
Accounts Payable	9500	30,898	168,951	149,765	179,928	(131,947)	266,000		4,781,968
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		(30,644)	(165,983)	(145,081)	(85,080)	133,895	(131,000)	-	(1,708,385)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		431,966	(822,581)	(410,038)	(712,536)	328,972	727,846	(204,867)	(1,382,102)
<b>F. ENDING CASH (A + E)</b>									
		5,282,259	4,459,678	4,049,640	3,337,104	3,666,076	4,393,922		
<b>G. ENDING CASH, PLUS ACCRUALS</b>									
									4,189,055

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

#### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
<b>Current Year (2017-18)</b>				
District Regular	2,456.21	2,456.24		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>2,456.21</b>	<b>2,456.24</b>	<b>0.0%</b>	<b>Met</b>
<b>Subsequent Year (2018-19)</b>				
District Regular	2,450.21	2,448.27		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>2,450.21</b>	<b>2,448.27</b>	<b>-0.1%</b>	<b>Met</b>
<b>2nd Subsequent Year (2019-20)</b>				
District Regular	2,440.50	2,440.50		
Charter School	0.00			
<b>Total ADA</b>	<b>2,440.50</b>	<b>2,440.50</b>	<b>0.0%</b>	<b>Met</b>

#### 1B. Comparison of District ADA to the Standard

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

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

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

**CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	2,525	2,523		
Charter School				
<b>Total Enrollment</b>	<b>2,525</b>	<b>2,523</b>	<b>-0.1%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	2,515	2,515		
Charter School				
<b>Total Enrollment</b>	<b>2,515</b>	<b>2,515</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	2,505	2,505		
Charter School				
<b>Total Enrollment</b>	<b>2,505</b>	<b>2,505</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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



**CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	2,508	2,582	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,508</b>	<b>2,582</b>	<b>97.1%</b>
Second Prior Year (2015-16)			
District Regular	2,430	2,510	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,430</b>	<b>2,510</b>	<b>96.8%</b>
First Prior Year (2016-17)			
District Regular	2,456	2,531	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,456</b>	<b>2,531</b>	<b>97.0%</b>
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 A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	2,448	2,523		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,448</b>	<b>2,523</b>	<b>97.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	2,441	2,515		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,441</b>	<b>2,515</b>	<b>97.1%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	2,431	2,505		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,431</b>	<b>2,505</b>	<b>97.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**CRITERION: LCFF Revenue**

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	22,519,942.00	22,549,942.00	0.1%	Met
1st Subsequent Year (2018-19)	23,233,778.00	23,701,226.00	2.0%	Met
2nd Subsequent Year (2019-20)	23,627,367.00	24,104,805.00	2.0%	Met

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

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

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

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

## 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

**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 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)	16,781,127.25	19,160,632.25	87.6%	Not Met
1st Subsequent Year (2018-19)	16,914,278.25	18,817,778.25	89.9%	Not Met
2nd Subsequent Year (2019-20)	17,344,278.25	19,247,778.25	90.1%	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.

## CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	606,000.00	615,000.00	1.5%	No
1st Subsequent Year (2018-19)	606,000.00	615,000.00	1.5%	No
2nd Subsequent Year (2019-20)	606,000.00	615,000.00	1.5%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	2,994,500.00	3,006,500.00	0.4%	No
1st Subsequent Year (2018-19)	2,635,000.00	2,645,000.00	0.4%	No
2nd Subsequent Year (2019-20)	2,635,000.00	2,645,000.00	0.4%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	2,885,500.00	2,952,500.00	2.3%	No
1st Subsequent Year (2018-19)	2,793,000.00	2,895,000.00	3.7%	No
2nd Subsequent Year (2019-20)	2,793,000.00	2,895,000.00	3.7%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	543,000.00	530,500.00	-2.3%	No
1st Subsequent Year (2018-19)	497,500.00	461,000.00	-7.3%	Yes
2nd Subsequent Year (2019-20)	497,500.00	461,000.00	-7.3%	Yes

**Explanation:**  
(required if Yes)

The above standard is not met because the 2nd Interim Report budgeted amount of \$461,000 has been updated to reflect updated projections.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	2,536,000.00	2,518,000.00	-0.7%	No
1st Subsequent Year (2018-19)	2,228,000.00	2,337,500.00	4.9%	No
2nd Subsequent Year (2019-20)	1,905,000.00	2,337,500.00	22.7%	Yes

**Explanation:**  
(required if Yes)

The above standard is not met because the 2nd Interim Report budgeted amount of \$2,337,500 has been updated to reflect updated projections.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	6,486,000.00	6,574,000.00	1.4%	Met
1st Subsequent Year (2018-19)	6,034,000.00	6,155,000.00	2.0%	Met
2nd Subsequent Year (2019-20)	6,034,000.00	6,155,000.00	2.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	3,079,000.00	3,048,500.00	-1.0%	Met
1st Subsequent Year (2018-19)	2,725,500.00	2,798,500.00	2.7%	Met
2nd Subsequent Year (2019-20)	2,402,500.00	2,798,500.00	16.5%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

The above standard is not met because the 2nd Interim Report budgeted amount of \$461,000 has been updated to reflect updated projections.

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

The above standard is not met because the 2nd Interim Report budgeted amount of \$2,337,500 has been updated to reflect updated projections.

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**CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

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

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

At year end closing, if the District has not met the required level of expenditures, the District will increase the contribution to the Routine Restricted Maintenance account.

## CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.5%	10.4%	6.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.5%	3.5%	2.2%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(515,825.87)	19,160,632.25	2.7%	Not Met
1st Subsequent Year (2018-19)	(142,584.02)	18,817,778.25	0.8%	Met
2nd Subsequent Year (2019-20)	(937,500.00)	19,247,778.25	4.9%	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 a "planned" year of deficit spending in 2017-18 as we are spending down the one time State Mandate revenue. In fiscal year 2019-20, the District is projecting to deficit spend due to LCFF revenue staying flat while STRS/osts increase.

**CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2017-18)		3,251,718.75	Met
1st Subsequent Year (2018-19)		2,734,218.75	Met
2nd Subsequent Year (2019-20)		1,796,718.75	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 (Form CASH, Line F, June Column)		Status
Current Year (2017-18)		5,571,157.00	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)



## CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,448	2,441	2,431
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)

**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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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)	27,245,000.00	26,702,500.00	27,122,500.00
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)	27,245,000.00	26,702,500.00	27,122,500.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	817,350.00	801,075.00	813,675.00
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)	817,350.00	801,075.00	813,675.00

## Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,055,302.77	2,256,718.75	1,319,218.75
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	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)	2,055,302.77	2,764,718.75	1,829,218.75
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.54%	10.35%	6.74%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>817,350.00</b>	<b>801,075.00</b>	<b>813,675.00</b>
Status:	Met	Met	Met

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

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)

## PLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

- 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:

## Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (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)	(3,633,205.77)	(4,657,805.77)	28.2%	1,024,600.00	Not Met
2nd Subsequent Year (2019-20)	(4,540,521.75)	(5,022,721.75)	10.6%	482,200.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	100,000.00	0.00	-100.0%	(100,000.00)	Not Met
2nd Subsequent Year (2019-20)	100,000.00	0.00	-100.0%	(100,000.00)	Not Met
<b>Transfers Out, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The above standard is projected to not be met as the District has updated the projected contribution to Restricted programs.

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

Explanation:  
(required if NOT met)

The above standard is projected to not be met as the District no longer projects to transfer in funds to the General Fund.

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

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

--

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

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




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

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DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

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

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

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)

## Unfunded Liabilities

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

### 57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item 57A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item 57A)	Second Interim
3,490,323.00	3,490,323.00
3,490,323.00	3,490,323.00

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

Actuarial	Actuarial
Jul 01, 2016	July 1 2016

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

3. OPEB Contributions

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

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

First Interim (Form 01CSI, Item 57A)	Second Interim
241,141.00	241,141.00
241,141.00	241,141.00
241,141.00	241,141.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

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

327,000.00	332,000.00
327,000.00	332,000.00
327,000.00	332,000.00

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

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

260,816.00	260,816.00
260,816.00	260,816.00
260,816.00	260,816.00

- d. Number of retirees receiving OPEB benefits

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

54	54
54	54
54	54

4. Comments:



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

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

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

No
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- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

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

n/a
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2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

- 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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## Status of Labor Agreements

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

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

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

Yes

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

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

If No, complete questions 6 and 7.

Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

Dec 14, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 16, 2017

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

Yes

If Yes, date of budget revision board adoption:

Dec 14, 2017

4. Period covered by the agreement:

Begin Date: Jul 01, 2017

End Date: Jun 30, 2018

5. Salary settlement:

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

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

#### 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**

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 First Interim Projections**

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

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

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

- 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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


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

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

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

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

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

If No, continue with section S8B.

No

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

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

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Dec 14, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 28, 2017

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

Yes

If Yes, date of budget revision board adoption:

Dec 14, 2017

Period covered by the agreement:

Begin Date: Jul 01, 2017

End Date: Jun 30, 2018

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)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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**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 First Interim**

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

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

No		

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


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

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

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

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

n/a

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

If No, continue with section S8C.

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

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

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

### Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

### Negotiations Not Settled

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)
Yes	Yes	Yes

### 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)
Yes	Yes	Yes

### 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)
Yes	Yes	Yes

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## 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 Second Interim Criteria and Standards Review

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