

## 2017-2018 2nd Interim Report

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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 13, 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: Reed Call

Telephone: (209) 830-3200

Title: Director, Financial Services

E-mail: rcall@tusd.net

### 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	

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	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	14,365.80	14,365.80		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>14,365.80</b>	<b>14,365.80</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	14,009.08	14,057.00		
Charter School	0.00			
<b>Total ADA</b>	<b>14,009.08</b>	<b>14,057.00</b>	<b>0.3%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	13,666.04	13,713.00		
Charter School	0.00			
<b>Total ADA</b>	<b>13,666.04</b>	<b>13,713.00</b>	<b>0.3%</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)

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	15,011	15,011		
Charter School	0			
<b>Total Enrollment</b>	<b>15,011</b>	<b>15,011</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	14,866	14,866		
Charter School	0			
<b>Total Enrollment</b>	<b>14,866</b>	<b>14,866</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	14,702	14,702		
Charter School				
<b>Total Enrollment</b>	<b>14,702</b>	<b>14,702</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	15,019	16,935	
Charter School			
<b>Total ADA/Enrollment</b>	<b>15,019</b>	<b>16,935</b>	<b>88.7%</b>
Second Prior Year (2015-16)			
District Regular	14,752	16,702	
Charter School			
<b>Total ADA/Enrollment</b>	<b>14,752</b>	<b>16,702</b>	<b>88.3%</b>
First Prior Year (2016-17)			
District Regular	14,401	16,426	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>14,401</b>	<b>16,426</b>	<b>87.7%</b>
Historical Average Ratio:			88.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			88.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	14,057	15,011		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>14,057</b>	<b>15,011</b>	<b>93.6%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular		14,866		
Charter School				
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>14,866</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular		14,702		
Charter School				
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>14,702</b>	<b>0.0%</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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The enrollment includes charter schools but charter schools are not included in ADA  
 \*2014-15: ADA / Enrollment 15,019 / 15761 = 95.3%  
 \*2015-16: ADA / Enrollment 14,752 / 15,462 = 95.4%  
 \*2016-17: ADA / Enrollment 14,401 / 15,157 = 95.0%

#### 4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: -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)	132,348,491.00	132,879,618.00	0.4%	Met
1st Subsequent Year (2018-19)	136,951,900.50	136,247,630.00	-0.5%	Met
2nd Subsequent Year (2019-20)	137,511,370.50	136,797,423.00	-0.5%	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)



## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	85,327,822.96	97,674,929.84	87.4%
Second Prior Year (2015-16)	89,568,150.77	104,233,907.54	85.9%
First Prior Year (2016-17)	97,345,108.56	115,640,920.30	84.2%
Historical Average Ratio:			85.8%

	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):	82.8% to 88.8%	82.8% to 88.8%	82.8% to 88.8%

### 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	98,293,397.57	122,995,207.83	79.9%	Not Met
1st Subsequent Year (2018-19)	99,465,801.31	118,608,155.91	83.9%	Met
2nd Subsequent Year (2019-20)	102,048,566.31	121,154,902.31	84.2%	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 current includes one-time expenditures for the renovation of Bohn School and expenditures related to one-time mandated expenditures.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	7,921,850.32	8,369,793.32	5.7%	Yes
1st Subsequent Year (2018-19)	6,348,362.00	6,367,682.00	0.3%	No
2nd Subsequent Year (2019-20)	6,348,362.00	6,367,682.00	0.3%	No

**Explanation:**  
(required if Yes)

Current year revenues reflects the inclusion of one-time unearned revenue form the previous year.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	12,663,840.03	12,524,487.03	-1.1%	No
1st Subsequent Year (2018-19)	10,456,672.00	10,317,320.04	-1.3%	No
2nd Subsequent Year (2019-20)	10,377,493.00	10,238,141.00	-1.3%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	6,848,522.49	7,385,918.79	7.8%	Yes
1st Subsequent Year (2018-19)	5,048,620.50	5,442,806.00	7.8%	Yes
2nd Subsequent Year (2019-20)	5,048,620.50	5,442,806.00	7.8%	Yes

**Explanation:**  
(required if Yes)

The current year revenues include a one-time Bohn School insurance.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	16,485,145.34	16,534,401.68	0.3%	No
1st Subsequent Year (2018-19)	10,757,218.09	9,418,034.94	-12.4%	Yes
2nd Subsequent Year (2019-20)	10,352,393.62	9,008,029.00	-13.0%	Yes

**Explanation:**  
(required if Yes)

Current Year expenditure increases are the result of one-time unearned revenue and the one-time mandate reimbursement

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	18,692,539.73	19,207,764.16	2.8%	No
1st Subsequent Year (2018-19)	16,872,116.00	17,387,340.60	3.1%	No
2nd Subsequent Year (2019-20)	16,872,116.00	17,387,339.47	3.1%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	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)	27,434,212.84	28,280,199.14	3.1%	Met
1st Subsequent Year (2018-19)	21,853,654.50	22,127,808.04	1.3%	Met
2nd Subsequent Year (2019-20)	21,774,475.50	22,048,629.00	1.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	35,177,685.07	35,742,165.84	1.6%	Met
1st Subsequent Year (2018-19)	27,629,334.09	26,805,375.54	-3.0%	Met
2nd Subsequent Year (2019-20)	27,224,509.62	26,395,368.47	-3.0%	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 MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

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

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,727,514.96	5,140,670.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		5,050,670.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(4,200,205.65)	122,995,207.83	3.4%	Not Met
1st Subsequent Year (2018-19)	2,008,864.13	118,608,155.91	N/A	Met
2nd Subsequent Year (2019-20)	(254,929.31)	121,154,902.31	0.2%	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)

Current Year are increased by the one-time mandated costs reimbursement and the increase in STRS and PERS. Subsequent years are increasing due the increase in STRS and PERS.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2017-18)	33,710,945.82	Met
1st Subsequent Year (2018-19)	35,719,816.48	Met
2nd Subsequent Year (2019-20)	35,464,887.17	Met

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

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

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

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

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2017-18)	33,352,136.56	Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	14,057	13,713	13,370
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

Yes

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

Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00	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)	166,893,800.32	156,383,554.38	159,117,968.31
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	166,893,800.32	156,383,554.38	159,117,968.31
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,006,814.01	4,691,506.63	4,773,539.05
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,006,814.01</b>	<b>4,691,506.63</b>	<b>4,773,539.05</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,006,825.00	4,691,507.00	4,773,540.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(7.00)	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	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,006,818.00	4,691,507.00	4,773,540.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,006,814.01</b>	<b>4,691,506.63</b>	<b>4,773,539.05</b>
Status:	Met	Met	Met

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

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

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

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



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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(20,305,269.96)	(20,361,204.23)	0.3%	55,934.27	Met
1st Subsequent Year (2018-19)	(20,505,698.00)	(20,820,711.00)	1.5%	315,013.00	Met
2nd Subsequent Year (2019-20)	(20,695,145.00)	(21,024,836.00)	1.6%	329,691.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	20,000.00	16,987.00	-15.1%	(3,013.00)	Met
1st Subsequent Year (2018-19)	20,000.00	16,987.00	-15.1%	(3,013.00)	Met
2nd Subsequent Year (2019-20)	20,000.00	16,987.00	-15.1%	(3,013.00)	Met
<b>1c. 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. MET - Projected contributions 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)

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

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

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

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

--

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

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




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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No
----

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

**Explanation:**  
(Required if Yes)

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## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
19,115,747.00	19,153,058.00
21,027,278.00	19,153,058.00

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

Actuarial	Actuarial
Jan 25, 2016	Jun 30, 2017

- 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 S7A)	Second Interim
2,888,383.00	2,413,053.00
2,888,383.00	2,413,053.00
2,888,383.00	2,413,053.00

- 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)

786,045.00	775,273.00
786,045.00	775,273.00
768,405.00	775,273.00

- 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)

760,709.00	684,766.00
836,779.90	764,362.00
920,457.89	934,857.00

- d. Number of retirees receiving OPEB benefits

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

94	70
94	70
94	70

4. Comments:

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

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

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

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

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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## S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	727.6	700.5	700.5	700.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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



Negotiations Not Settled

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

689,880

7. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0	0	0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
5,661,916	5,661,916	5,661,916
Capped	Capped	Capped
0.0%	0.0%	0.0%

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

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

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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**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
0		
1.5%	1.5%	1.5%

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

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

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

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

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	462.0	460.0	460.0	460.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

301,764

7. Amount included for any tentative salary schedule increases

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

0

0

0

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

- 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
2,386,148	2,386,148	2,386,148
Capped	Capped	Capped
0.0%	0.0%	0.0%

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

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

- 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**

- 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
1.5%	1.5%	1.5%

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

- Are savings from attrition included in the interim 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

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

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


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

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

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

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

n/a

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	136.8	137.1	137.1	137.1

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)

#### Negotiations Not Settled

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

170,831

4. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0	0	0

#### 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
420,793	420,793	420,793
Capped	Capped	Capped
0.0%	0.0%	0.0%

#### 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
1.5%	1.5%	1.5%

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

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

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

## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

Description	Resource Codes	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	129,367,144.00	129,997,580.00	69,519,359.97	129,997,580.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	87,361.00	87,360.91	87,360.91	(0.09)	0.0%
3) Other State Revenue		8300-8599	2,600,711.00	4,722,229.00	2,079,195.60	4,722,229.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,595,123.00	4,332,050.00	5,434,027.91	4,332,049.50	(0.50)	0.0%
5) TOTAL, REVENUES			134,562,978.00	139,139,220.00	77,119,944.39	139,139,219.41		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	59,354,929.00	57,704,193.00	31,695,669.74	57,704,191.62	1.38	0.0%
2) Classified Salaries		2000-2999	18,990,167.00	17,277,884.00	10,136,824.19	17,277,883.69	0.31	0.0%
3) Employee Benefits		3000-3999	24,407,248.00	23,311,320.00	13,072,170.78	23,311,322.26	(2.26)	0.0%
4) Books and Supplies		4000-4999	6,388,628.00	9,774,452.00	3,909,854.81	9,774,454.34	(2.34)	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,757,969.00	13,787,607.00	6,745,552.52	13,787,609.60	(2.60)	0.0%
6) Capital Outlay		6000-6999	1,399,186.00	1,571,336.00	420,851.78	1,571,335.72	0.28	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,193,726.00	1,170,735.00	633,023.63	1,170,734.60	0.40	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,603,434.00)	(1,602,324.00)	0.00	(1,602,324.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			121,888,419.00	122,995,203.00	66,613,947.45	122,995,207.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,674,559.00	16,144,017.00	10,505,996.94	16,144,011.58		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	16,987.00	6,987.00	16,987.00	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	(21,141,299.00)	(20,361,204.00)	935.78	(20,361,204.23)	(0.23)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,121,299.00)	(20,344,217.00)	7,922.78	(20,344,217.23)		

Description	Resource Codes	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>			(8,446,740.00)	(4,200,200.00)	10,513,919.72	(4,200,205.65)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,829,930.00	37,911,158.00		37,911,158.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,829,930.00	37,911,158.00		37,911,158.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,829,930.00	37,911,158.00		37,911,158.00		
2) Ending Balance, June 30 (E + F1e)			26,383,190.00	33,710,958.00		33,710,952.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	15,000.00		15,000.00		
Stores		9712	168,519.00	168,519.00		168,519.00		
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	21,218,268.00	28,520,624.00		28,520,608.35		
One-time Expenditures	0000	9780	11,052,735.00					
Textbooks / Technology	1100	9780	4,000,000.00					
One-time Expenditures	1100	9780	6,165,533.00					
One-time Expenditures	0000	9780		14,314,800.00				
Textbooks / Technology	0000	9780		4,000,000.00				
One-time Expenditures	1100	9780		10,205,824.00				
	1400	9780		0.00				
One-time expenditures	0000	9780				14,314,783.26		
Textbookis / Technology	0000	9780				4,000,000.00		
One-time expenditures	1100	9780				10,205,824.76		
Rounding	1400	9780				0.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,846,403.00	5,006,815.00		5,006,825.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	82,457,790.00	80,036,926.00	45,290,996.00	80,036,926.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	19,057,154.00	19,267,180.00	9,858,808.00	19,267,180.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	245,468.00	234,287.00	119,621.25	234,287.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,791,977.00	26,251,190.00	13,913,515.00	26,251,190.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,496,751.00	1,568,020.00	1,495,947.75	1,568,020.00	0.00	0.0%
Prior Years' Taxes		8043	51,482.00	63,000.00	1,368.00	63,000.00	0.00	0.0%
Supplemental Taxes		8044	371,145.00	502,865.00	217,983.02	502,865.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,819,061.00	3,399,811.00	0.00	3,399,811.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,868,101.00	1,556,339.00	0.00	1,556,339.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			132,158,929.00	132,879,618.00	70,898,239.02	132,879,618.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(300,000.00)	(300,000.00)	0.00	(300,000.00)	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	(2,491,785.00)	(2,582,038.00)	(1,378,879.05)	(2,582,038.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			129,367,144.00	129,997,580.00	69,519,359.97	129,997,580.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	87,361.00	87,360.91	87,360.91	(0.09)	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	87,361.00	87,360.91	87,360.91	(0.09)	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	557,298.00	2,678,816.00	1,299,721.00	2,678,816.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,043,413.00	2,043,413.00	779,474.60	2,043,413.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,600,711.00	4,722,229.00	2,079,195.60	4,722,229.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	2,644,816.14	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	234,198.29	200,000.00	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	120,000.00	120,000.00	88,359.84	120,000.00	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	2,275,123.00	4,012,050.00	2,466,653.64	4,012,049.50	(0.50)	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,595,123.00</b>	<b>4,332,050.00</b>	<b>5,434,027.91</b>	<b>4,332,049.50</b>	<b>(0.50)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>134,562,978.00</b>	<b>139,139,220.00</b>	<b>77,119,944.39</b>	<b>139,139,219.41</b>	<b>(0.59)</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	50,019,672.00	48,872,122.00	26,720,846.54	48,872,121.15	0.85	0.0%
Certificated Pupil Support Salaries		1200	2,270,267.00	2,137,898.00	1,241,232.78	2,137,898.25	(0.25)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,159,547.00	5,919,492.00	3,393,239.34	5,919,491.22	0.78	0.0%
Other Certificated Salaries		1900	905,443.00	774,681.00	340,351.08	774,681.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			59,354,929.00	57,704,193.00	31,695,669.74	57,704,191.62	1.38	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,641,042.00	1,786,277.00	972,464.25	1,786,277.62	(0.62)	0.0%
Classified Support Salaries		2200	8,058,588.00	8,130,110.00	4,846,730.76	8,130,109.74	0.26	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,979,458.00	1,894,366.00	1,113,697.90	1,894,365.66	0.34	0.0%
Clerical, Technical and Office Salaries		2400	4,769,887.00	4,921,152.00	2,892,138.45	4,921,151.31	0.69	0.0%
Other Classified Salaries		2900	541,192.00	545,979.00	311,792.83	545,979.36	(0.36)	0.0%
TOTAL, CLASSIFIED SALARIES			18,990,167.00	17,277,884.00	10,136,824.19	17,277,883.69	0.31	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,409,450.00	8,432,864.00	4,446,419.30	8,432,863.73	0.27	0.0%
PERS		3201-3202	2,951,373.00	2,468,313.00	1,458,481.94	2,468,312.60	0.40	0.0%
OASDI/Medicare/Alternative		3301-3302	2,118,314.00	1,891,731.00	1,146,007.57	1,891,731.98	(0.98)	0.0%
Health and Welfare Benefits		3401-3402	8,228,988.00	7,868,899.00	4,375,683.75	7,868,900.76	(1.76)	0.0%
Unemployment Insurance		3501-3502	39,213.00	37,549.00	20,920.40	37,550.38	(1.38)	0.0%
Workers' Compensation		3601-3602	1,505,725.00	1,467,556.00	804,523.18	1,467,554.81	1.19	0.0%
OPEB, Allocated		3701-3702	760,709.00	750,932.00	426,658.41	750,932.00	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	393,476.00	393,476.00	393,476.23	393,476.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,407,248.00	23,311,320.00	13,072,170.78	23,311,322.26	(2.26)	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	2,459,258.00	2,261,867.65	2,459,258.44	(0.44)	0.0%
Books and Other Reference Materials		4200	161,961.00	215,781.00	76,865.02	215,781.37	(0.37)	0.0%
Materials and Supplies		4300	4,400,160.00	4,766,630.00	1,018,105.70	4,766,630.70	(0.70)	0.0%
Noncapitalized Equipment		4400	1,826,507.00	2,332,783.00	553,016.44	2,332,783.83	(0.83)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,388,628.00	9,774,452.00	3,909,854.81	9,774,454.34	(2.34)	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	198,566.00	214,399.00	62,520.67	214,400.23	(1.23)	0.0%
Dues and Memberships		5300	88,939.00	88,522.00	66,160.40	88,521.98	0.02	0.0%
Insurance		5400-5450	813,469.00	813,469.00	813,469.00	813,469.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,963,075.00	3,918,921.00	2,631,380.37	3,918,921.45	(0.45)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	419,872.00	2,025,641.00	495,930.73	2,025,640.68	0.32	0.0%
Transfers of Direct Costs		5710	(58,000.00)	(60,907.00)	(7,548.45)	(60,905.19)	(1.81)	0.0%
Transfers of Direct Costs - Interfund		5750	(10,000.00)	(12,437.00)	(1.44)	(12,437.17)	0.17	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,398,310.00	5,860,680.00	2,435,198.34	5,860,680.39	(0.39)	0.0%
Communications		5900	943,738.00	939,319.00	248,442.90	939,318.23	0.77	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,757,969.00	13,787,607.00	6,745,552.52	13,787,609.60	(2.60)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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	1,199,186.00	1,287,001.00	350,447.06	1,287,001.00	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	200,000.00	213,930.00	0.00	213,930.00	0.00	0.0%
Equipment Replacement		6500	0.00	70,405.00	70,404.72	70,404.72	0.28	0.0%
TOTAL, CAPITAL OUTLAY			1,399,186.00	1,571,336.00	420,851.78	1,571,335.72	0.28	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,154,496.00	1,131,201.00	610,665.00	1,131,201.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	39,230.00	39,534.00	22,358.63	39,533.60	0.40	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,193,726.00	1,170,735.00	633,023.63	1,170,734.60	0.40	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,304,746.00)	(1,303,636.00)	0.00	(1,303,636.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(298,688.00)	(298,688.00)	0.00	(298,688.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,603,434.00)	(1,602,324.00)	0.00	(1,602,324.00)	0.00	0.0%
TOTAL, EXPENDITURES			121,888,419.00	122,995,203.00	66,613,947.45	122,995,207.83	(4.83)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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	20,000.00	16,987.00	6,987.00	16,987.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	16,987.00	6,987.00	16,987.00	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	(21,141,299.00)	(20,361,204.00)	935.78	(20,361,204.23)	(0.23)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,141,299.00)	(20,361,204.00)	935.78	(20,361,204.23)	(0.23)	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(21,121,299.00)	(20,344,217.00)	7,922.78	(20,344,217.23)	(0.23)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,352,333.00	8,282,433.00	940,830.73	8,282,432.41	(0.59)	0.0%
3) Other State Revenue		8300-8599	9,496,474.00	7,802,258.00	222,140.03	7,802,258.03	0.03	0.0%
4) Other Local Revenue		8600-8799	2,668,214.00	3,053,869.00	1,462,634.63	3,053,869.29	0.29	0.0%
5) TOTAL, REVENUES			18,517,021.00	19,138,560.00	2,625,605.39	19,138,559.73		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,616,132.00	9,587,010.00	5,492,951.14	9,587,008.57	1.43	0.0%
2) Classified Salaries		2000-2999	5,897,245.00	5,928,396.00	3,618,489.46	5,928,396.96	(0.96)	0.0%
3) Employee Benefits		3000-3999	10,586,763.00	10,297,968.00	2,581,652.16	10,297,971.76	(3.76)	0.0%
4) Books and Supplies		4000-4999	2,930,541.00	6,759,947.00	1,159,529.61	6,759,947.34	(0.34)	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,273,776.00	5,420,155.00	2,462,915.28	5,420,154.56	0.44	0.0%
6) Capital Outlay		6000-6999	2,893,385.00	3,427,402.00	1,698,140.07	3,427,402.30	(0.30)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,155,732.00	1,174,075.00	20,658.94	1,174,075.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,304,746.00	1,303,636.00	0.00	1,303,636.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,658,320.00	43,898,589.00	17,034,336.66	43,898,592.49		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,141,299.00)	(24,760,029.00)	(14,408,731.27)	(24,760,032.76)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	21,141,299.00	20,361,204.00	(935.78)	20,361,204.23	0.23	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,141,299.00	20,361,204.00	(935.78)	20,361,204.23		

Description	Resource Codes	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>			0.00	(4,398,825.00)	(14,409,667.05)	(4,398,828.53)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,847,604.00	4,398,822.00		4,398,822.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,847,604.00	4,398,822.00		4,398,822.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,847,604.00	4,398,822.00		4,398,822.00		
2) Ending Balance, June 30 (E + F1e)			2,847,604.00	(3.00)		(6.53)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,847,604.00	2.00		0.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(5.00)		(7.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,190,574.00	2,190,574.00	0.00	2,190,574.00	0.00	0.0%
Special Education Discretionary Grants		8182	247,948.00	247,948.00	0.00	247,948.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,010,655.00	4,741,455.00	563,760.76	4,741,454.52	(0.48)	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	303,314.00	495,481.00	150,081.37	495,481.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	384,871.00	412,616.00	119,025.01	412,616.01	0.01	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	135,831.00	113,522.00	12,844.11	113,521.88	(0.12)	0.0%
All Other Federal Revenue	All Other	8290	79,140.00	80,837.00	95,119.48	80,837.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,352,333.00</b>	<b>8,282,433.00</b>	<b>940,830.73</b>	<b>8,282,432.41</b>	<b>(0.59)</b>	<b>0.0%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	660,000.00	660,000.00	0.00	660,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,600,288.00	825,309.00	26,504.00	825,309.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,236,186.00	6,316,949.00	195,636.03	6,316,949.03	0.03	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,496,474.00</b>	<b>7,802,258.00</b>	<b>222,140.03</b>	<b>7,802,258.03</b>	<b>0.03</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	151,884.00	143,211.00	614,598.27	143,211.30	0.30	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm€		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,142,288.00	1,171,440.00	98,886.36	1,171,439.99	(0.01)	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,374,042.00	1,739,218.00	749,150.00	1,739,218.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,668,214.00	3,053,869.00	1,462,634.63	3,053,869.29	0.29	0.0%
<b>TOTAL, REVENUES</b>			18,517,021.00	19,138,560.00	2,625,605.39	19,138,559.73	(0.27)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,384,981.00	7,483,876.00	4,279,698.04	7,483,875.34	0.66	0.0%
Certificated Pupil Support Salaries		1200	1,395,054.00	1,282,442.00	744,971.40	1,282,442.20	(0.20)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	400,295.00	473,092.00	281,283.83	473,091.38	0.62	0.0%
Other Certificated Salaries		1900	435,802.00	347,600.00	186,997.87	347,599.65	0.35	0.0%
TOTAL, CERTIFICATED SALARIES			10,616,132.00	9,587,010.00	5,492,951.14	9,587,008.57	1.43	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,432,644.00	3,386,426.00	2,026,550.76	3,386,426.91	(0.91)	0.0%
Classified Support Salaries		2200	1,804,098.00	1,993,135.00	1,258,400.68	1,993,135.20	(0.20)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	343,619.00	227,858.00	140,407.80	227,857.67	0.33	0.0%
Clerical, Technical and Office Salaries		2400	314,485.00	318,578.00	190,586.71	318,578.18	(0.18)	0.0%
Other Classified Salaries		2900	2,399.00	2,399.00	2,543.51	2,399.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,897,245.00	5,928,396.00	3,618,489.46	5,928,396.96	(0.96)	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,090,933.00	6,961,115.00	746,735.81	6,961,115.74	(0.74)	0.0%
PERS		3201-3202	938,254.00	923,983.00	525,650.27	923,983.58	(0.58)	0.0%
OASDI/Medicare/Alternative		3301-3302	557,575.00	577,067.00	343,323.55	577,067.41	(0.41)	0.0%
Health and Welfare Benefits		3401-3402	1,673,446.00	1,529,434.00	786,122.16	1,529,434.00	0.00	0.0%
Unemployment Insurance		3501-3502	8,648.00	7,778.00	4,560.39	7,777.98	0.02	0.0%
Workers' Compensation		3601-3602	317,907.00	298,591.00	175,259.98	298,593.05	(2.05)	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,586,763.00	10,297,968.00	2,581,652.16	10,297,971.76	(3.76)	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	648,000.00	1,992,446.00	202,169.59	1,992,446.00	0.00	0.0%
Books and Other Reference Materials		4200	27,935.00	34,482.00	7,370.97	34,482.26	(0.26)	0.0%
Materials and Supplies		4300	1,962,340.00	4,123,167.00	676,451.11	4,123,167.40	(0.40)	0.0%
Noncapitalized Equipment		4400	292,266.00	609,852.00	273,537.94	609,851.68	0.32	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,930,541.00	6,759,947.00	1,159,529.61	6,759,947.34	(0.34)	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Travel and Conferences		5200	79,093.00	196,614.00	161,608.91	196,614.13	(0.13)	0.0%
Dues and Memberships		5300	400.00	642.00	542.00	642.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,900.00	13,600.00	10,493.38	13,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	600,603.00	495,650.00	296,029.34	495,649.99	0.01	0.0%
Transfers of Direct Costs		5710	58,000.00	60,905.00	7,229.79	60,905.19	(0.19)	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	471.00	0.00	471.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,476,879.00	4,614,392.00	1,986,997.85	4,614,391.25	0.75	0.0%
Communications		5900	9,901.00	7,881.00	14.01	7,881.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,273,776.00	5,420,155.00	2,462,915.28	5,420,154.56	0.44	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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	2,893,385.00	3,296,532.00	1,667,769.75	3,296,532.00	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	130,870.00	30,370.32	130,870.30	(0.30)	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,893,385.00	3,427,402.00	1,698,140.07	3,427,402.30	(0.30)	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	17,890.00	20,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,130,032.00	1,148,375.00	0.00	1,148,375.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,700.00	5,700.00	2,768.94	5,700.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,155,732.00	1,174,075.00	20,658.94	1,174,075.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,304,746.00	1,303,636.00	0.00	1,303,636.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,304,746.00	1,303,636.00	0.00	1,303,636.00	0.00	0.0%
TOTAL, EXPENDITURES			39,658,320.00	43,898,589.00	17,034,336.66	43,898,592.49	(3.49)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	21,141,299.00	20,361,204.00	(935.78)	20,361,204.23	0.23	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			21,141,299.00	20,361,204.00	(935.78)	20,361,204.23	0.23	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			21,141,299.00	20,361,204.00	(935.78)	20,361,204.23	(0.23)	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	129,367,144.00	129,997,580.00	69,519,359.97	129,997,580.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,352,333.00	8,369,794.00	1,028,191.64	8,369,793.32	(0.68)	0.0%
3) Other State Revenue		8300-8599	12,097,185.00	12,524,487.00	2,301,335.63	12,524,487.03	0.03	0.0%
4) Other Local Revenue		8600-8799	5,263,337.00	7,385,919.00	6,896,662.54	7,385,918.79	(0.21)	0.0%
5) TOTAL, REVENUES			153,079,999.00	158,277,780.00	79,745,549.78	158,277,779.14		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	69,971,061.00	67,291,203.00	37,188,620.88	67,291,200.19	2.81	0.0%
2) Classified Salaries		2000-2999	24,887,412.00	23,206,280.00	13,755,313.65	23,206,280.65	(0.65)	0.0%
3) Employee Benefits		3000-3999	34,994,011.00	33,609,288.00	15,653,822.94	33,609,294.02	(6.02)	0.0%
4) Books and Supplies		4000-4999	9,319,169.00	16,534,399.00	5,069,384.42	16,534,401.68	(2.68)	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,031,745.00	19,207,762.00	9,208,467.80	19,207,764.16	(2.16)	0.0%
6) Capital Outlay		6000-6999	4,292,571.00	4,998,738.00	2,118,991.85	4,998,738.02	(0.02)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,349,458.00	2,344,810.00	653,682.57	2,344,809.60	0.40	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(298,688.00)	(298,688.00)	0.00	(298,688.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			161,546,739.00	166,893,792.00	83,648,284.11	166,893,800.32		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,466,740.00)	(8,616,012.00)	(3,902,734.33)	(8,616,021.18)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	16,987.00	6,987.00	16,987.00	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			20,000.00	16,987.00	6,987.00	16,987.00		

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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,446,740.00)	(8,599,025.00)	(3,895,747.33)	(8,599,034.18)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,677,534.00	42,309,980.00		42,309,980.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,677,534.00	42,309,980.00		42,309,980.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,677,534.00	42,309,980.00		42,309,980.00		
2) Ending Balance, June 30 (E + F1e)			29,230,794.00	33,710,955.00		33,710,945.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	15,000.00		15,000.00		
Stores		9712	168,519.00	168,519.00		168,519.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,847,604.00	2.00		0.47		
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	21,218,268.00	28,520,624.00		28,520,608.35		
One-time Expenditures	0000	9780	11,052,735.00					
Textbooks / Technology	1100	9780	4,000,000.00					
One-time Expenditures	1100	9780	6,165,533.00					
One-time Expenditures	0000	9780		14,314,800.00				
Textbooks / Technology	0000	9780		4,000,000.00				
One-time Expenditures	1100	9780		10,205,824.00				
	1400	9780		0.00				
One-time expenditures	0000	9780				14,314,783.26		
Textbookis / Technology	0000	9780				4,000,000.00		
One-time expenditures	1100	9780				10,205,824.76		
Rounding	1400	9780				0.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,846,403.00	5,006,815.00		5,006,825.00		
Unassigned/Unappropriated Amount		9790	0.00	(5.00)		(7.00)		



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<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	82,457,790.00	80,036,926.00	45,290,996.00	80,036,926.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	19,057,154.00	19,267,180.00	9,858,808.00	19,267,180.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	245,468.00	234,287.00	119,621.25	234,287.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,791,977.00	26,251,190.00	13,913,515.00	26,251,190.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,496,751.00	1,568,020.00	1,495,947.75	1,568,020.00	0.00	0.0%
Prior Years' Taxes		8043	51,482.00	63,000.00	1,368.00	63,000.00	0.00	0.0%
Supplemental Taxes		8044	371,145.00	502,865.00	217,983.02	502,865.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,819,061.00	3,399,811.00	0.00	3,399,811.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,868,101.00	1,556,339.00	0.00	1,556,339.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			132,158,929.00	132,879,618.00	70,898,239.02	132,879,618.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(300,000.00)	(300,000.00)	0.00	(300,000.00)	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	(2,491,785.00)	(2,582,038.00)	(1,378,879.05)	(2,582,038.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			129,367,144.00	129,997,580.00	69,519,359.97	129,997,580.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,190,574.00	2,190,574.00	0.00	2,190,574.00	0.00	0.0%
Special Education Discretionary Grants		8182	247,948.00	247,948.00	0.00	247,948.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,010,655.00	4,741,455.00	563,760.76	4,741,454.52	(0.48)	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	303,314.00	495,481.00	150,081.37	495,481.00	0.00	0.0%

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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	384,871.00	412,616.00	119,025.01	412,616.01	0.01	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	135,831.00	113,522.00	12,844.11	113,521.88	(0.12)	0.0%
All Other Federal Revenue	All Other	8290	79,140.00	168,198.00	182,480.39	168,197.91	(0.09)	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,352,333.00</b>	<b>8,369,794.00</b>	<b>1,028,191.64</b>	<b>8,369,793.32</b>	<b>(0.68)</b>	<b>0.0%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	557,298.00	2,678,816.00	1,299,721.00	2,678,816.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,703,413.00	2,703,413.00	779,474.60	2,703,413.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	2,600,288.00	825,309.00	26,504.00	825,309.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,236,186.00	6,316,949.00	195,636.03	6,316,949.03	0.03	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,097,185.00</b>	<b>12,524,487.00</b>	<b>2,301,335.63</b>	<b>12,524,487.03</b>	<b>0.03</b>	<b>0.0%</b>

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<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	2,644,816.14	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	200,000.00	200,000.00	234,198.29	200,000.00	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	120,000.00	120,000.00	88,359.84	120,000.00	0.00	0.0%
Interagency Services		8677	151,884.00	143,211.00	614,598.27	143,211.30	0.30	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	3,417,411.00	5,183,490.00	2,565,540.00	5,183,489.49	(0.51)	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,374,042.00	1,739,218.00	749,150.00	1,739,218.00	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>5,263,337.00</b>	<b>7,385,919.00</b>	<b>6,896,662.54</b>	<b>7,385,918.79</b>	<b>(0.21)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>153,079,999.00</b>	<b>158,277,780.00</b>	<b>79,745,549.78</b>	<b>158,277,779.14</b>	<b>(0.86)</b>	<b>0.0%</b>

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	58,404,653.00	56,355,998.00	31,000,544.58	56,355,996.49	1.51	0.0%
Certificated Pupil Support Salaries		1200	3,665,321.00	3,420,340.00	1,986,204.18	3,420,340.45	(0.45)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,559,842.00	6,392,584.00	3,674,523.17	6,392,582.60	1.40	0.0%
Other Certificated Salaries		1900	1,341,245.00	1,122,281.00	527,348.95	1,122,280.65	0.35	0.0%
TOTAL, CERTIFICATED SALARIES			69,971,061.00	67,291,203.00	37,188,620.88	67,291,200.19	2.81	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,073,686.00	5,172,703.00	2,999,015.01	5,172,704.53	(1.53)	0.0%
Classified Support Salaries		2200	9,862,686.00	10,123,245.00	6,105,131.44	10,123,244.94	0.06	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,323,077.00	2,122,224.00	1,254,105.70	2,122,223.33	0.67	0.0%
Clerical, Technical and Office Salaries		2400	5,084,372.00	5,239,730.00	3,082,725.16	5,239,729.49	0.51	0.0%
Other Classified Salaries		2900	543,591.00	548,378.00	314,336.34	548,378.36	(0.36)	0.0%
TOTAL, CLASSIFIED SALARIES			24,887,412.00	23,206,280.00	13,755,313.65	23,206,280.65	(0.65)	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	15,500,383.00	15,393,979.00	5,193,155.11	15,393,979.47	(0.47)	0.0%
PERS		3201-3202	3,889,627.00	3,392,296.00	1,984,132.21	3,392,296.18	(0.18)	0.0%
OASDI/Medicare/Alternative		3301-3302	2,675,889.00	2,468,798.00	1,489,331.12	2,468,799.39	(1.39)	0.0%
Health and Welfare Benefits		3401-3402	9,902,434.00	9,398,333.00	5,161,805.91	9,398,334.76	(1.76)	0.0%
Unemployment Insurance		3501-3502	47,861.00	45,327.00	25,480.79	45,328.36	(1.36)	0.0%
Workers' Compensation		3601-3602	1,823,632.00	1,766,147.00	979,783.16	1,766,147.86	(0.86)	0.0%
OPEB, Allocated		3701-3702	760,709.00	750,932.00	426,658.41	750,932.00	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	393,476.00	393,476.00	393,476.23	393,476.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,994,011.00	33,609,288.00	15,653,822.94	33,609,294.02	(6.02)	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	648,000.00	4,451,704.00	2,464,037.24	4,451,704.44	(0.44)	0.0%
Books and Other Reference Materials		4200	189,896.00	250,263.00	84,235.99	250,263.63	(0.63)	0.0%
Materials and Supplies		4300	6,362,500.00	8,889,797.00	1,694,556.81	8,889,798.10	(1.10)	0.0%
Noncapitalized Equipment		4400	2,118,773.00	2,942,635.00	826,554.38	2,942,635.51	(0.51)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,319,169.00	16,534,399.00	5,069,384.42	16,534,401.68	(2.68)	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Travel and Conferences		5200	277,659.00	411,013.00	224,129.58	411,014.36	(1.36)	0.0%
Dues and Memberships		5300	89,339.00	89,164.00	66,702.40	89,163.98	0.02	0.0%
Insurance		5400-5450	813,469.00	813,469.00	813,469.00	813,469.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,981,975.00	3,932,521.00	2,641,873.75	3,932,521.45	(0.45)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,020,475.00	2,521,291.00	791,960.07	2,521,290.67	0.33	0.0%
Transfers of Direct Costs		5710	0.00	(2.00)	(318.66)	0.00	(2.00)	100.0%
Transfers of Direct Costs - Interfund		5750	(10,000.00)	(11,966.00)	(1.44)	(11,966.17)	0.17	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,875,189.00	10,475,072.00	4,422,196.19	10,475,071.64	0.36	0.0%
Communications		5900	953,639.00	947,200.00	248,456.91	947,199.23	0.77	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,031,745.00	19,207,762.00	9,208,467.80	19,207,764.16	(2.16)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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	4,092,571.00	4,583,533.00	2,018,216.81	4,583,533.00	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	200,000.00	344,800.00	30,370.32	344,800.30	(0.30)	0.0%
Equipment Replacement		6500	0.00	70,405.00	70,404.72	70,404.72	0.28	0.0%
TOTAL, CAPITAL OUTLAY			4,292,571.00	4,998,738.00	2,118,991.85	4,998,738.02	(0.02)	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	17,890.00	20,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,284,528.00	2,279,576.00	610,665.00	2,279,576.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	44,930.00	45,234.00	25,127.57	45,233.60	0.40	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,349,458.00	2,344,810.00	653,682.57	2,344,809.60	0.40	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(298,688.00)	(298,688.00)	0.00	(298,688.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(298,688.00)	(298,688.00)	0.00	(298,688.00)	0.00	0.0%
TOTAL, EXPENDITURES			161,546,739.00	166,893,792.00	83,648,284.11	166,893,800.32	(8.32)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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	20,000.00	16,987.00	6,987.00	16,987.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	16,987.00	6,987.00	16,987.00	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)			20,000.00	16,987.00	6,987.00	16,987.00	0.00	0.0%

Resource	Description	2017-18
		Projected Year Totals
6264	Educator Effectiveness (15-16)	0.47
Total, Restricted Balance		0.47

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)	14,365.80	14,365.80	14,057.00	14,365.80	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>	14,365.80	14,365.80	14,057.00	14,365.80	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	124.90	122.92	122.92	122.92	0.00	0%
c. Special Education-NPS/LCI	8.47	8.16	8.16	8.16	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>	133.37	131.08	131.08	131.08	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	14,499.17	14,496.88	14,188.08	14,496.88	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>						



# TRACY UNIFIED SCHOOL DISTRICT

## ACTUAL AND PROJECTED MONTHLY CASH FLOWS Fiscal Year 2017-18 GENERAL FUND

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| First Period Interim

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| Second Period Interim

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| Unaudited Actuals

Notice: SCJOE is not responsible for the estimates included in the cash flow calculation spreadsheet. Districts should be carefully evaluating and adjusting the calculation for information they are aware of specific to their district that will impact the calculation estimates.

Completed: 10/16/2017  
Revised: 2/26/2018

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	EXP. UNEXP.	TOTAL
<b>A. BEGINNING CASH</b>	44,687,739.38	40,766,220.10	33,662,276.11	33,236,357.24	29,778,572.92	24,761,491.64	41,775,287.97	39,567,583.56	32,425,957.56	26,749,657.56	35,081,415.56	28,237,040.56			
<b>B. RECEIPTS</b>															
LCFF:															
Property Tax	0.00	93,227.31	0.00	0.00	35,886.38	15,619,321.33	0.00	0.00	0.00	11,905,200.00	1,907,007.00	4,014,870.00	0.00	0.00	33,575,512.02
State Aid - 8011 only	4,117,363.00	4,117,363.00	7,411,254.00	7,411,254.00	7,411,254.00	7,411,254.00	7,411,254.00	6,874,229.00	6,874,229.00	6,874,229.00	6,874,229.00	5,291,780.00	1,957,234.00	0.00	80,036,926.00
State Aid - 8012 only	0.00	0.00	4,929,404.00	0.00	0.00	4,929,404.00	0.00	0.00	4,929,404.00	0.00	0.00	4,478,968.00	0.00	0.00	19,267,180.00
Other	(207,272.55)	(140,592.78)	(281,185.56)	(187,457.04)	(187,457.04)	(187,457.04)	(187,457.04)	(257,606.00)	(583,655.00)	(289,601.00)	(289,601.00)	(82,697.00)	0.00	0.00	(2,882,039.05)
Federal Revenues	20,207.51	30,669.88	230,240.13	549,227.37	4,342.17	16,862.04	176,642.54	3,161.00	1,061,918.00	315,697.00	78,458.00	5,882,368.00	0.00	0.00	8,369,793.64
Other State Revenues	0.00	0.00	173,127.03	0.00	592,548.00	1,535,660.60	0.00	0.00	957,001.00	3,817,639.00	23,558.00	5,424,953.00	0.00	0.00	12,524,486.63
Other Local Revenues	177,794.65	1,384,342.76	338,334.17	605,725.37	419,053.71	1,223,871.45	2,747,540.43	254,201.00	112,189.00	309,515.00	(672,476.00)	485,827.00	0.00	0.00	7,385,918.54
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	6,987.00	0.00	0.00	0.00	5,574.00	4,426.00	0.00	0.00	0.00	16,987.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB-TOTAL</b>														0.00	158,294,764.78
Other Recpts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
<b>TOTAL RECEIPTS</b>	4,108,092.61	5,485,010.17	12,801,173.77	8,378,749.70	8,275,627.22	30,555,903.38	10,147,979.93	6,873,985.00	13,351,086.00	22,938,253.00	7,925,601.00	25,496,069.00	1,957,234.00	0.00	158,294,764.78
<b>C. DISBURSEMENTS</b>															
Certificated Salary	1,917,213.17	5,788,056.88	5,843,688.54	5,861,971.30	5,876,671.27	6,056,470.20	5,844,549.52	4,887,641.00	8,273,127.00	5,065,477.00	5,050,852.00	5,244,998.00	0.00	0.00	65,710,715.88
Classified Salary	1,136,795.94	1,849,792.29	1,857,201.35	1,896,620.18	3,043,111.53	2,137,566.48	1,834,225.88	1,749,883.00	2,100,174.00	1,830,343.00	1,833,463.00	1,937,104.00	0.00	0.00	23,206,280.65
Employee Benefits	1,399,271.90	2,317,844.30	2,328,339.92	2,373,194.06	2,512,156.54	2,394,022.71	2,328,993.51	3,353,437.00	4,105,996.00	3,394,255.00	3,369,101.00	3,450,510.00	0.00	0.00	33,327,121.94
Supplies	143,371.89	410,693.07	468,761.83	322,705.47	274,448.86	2,692,789.47	756,625.08	847,279.00	1,477,311.00	2,097,246.00	1,552,324.00	5,400,846.00	0.00	0.00	16,444,401.67
Services	830,184.09	1,332,947.65	1,544,172.62	1,821,763.21	1,617,991.76	919,154.65	1,142,242.57	1,675,005.00	2,156,409.00	1,582,387.00	2,091,216.00	2,494,290.00	0.00	0.00	19,207,763.55
Capital Outlays	0.00	834,344.88	724,935.02	180,116.16	7,201.64	9,726.65	362,667.50	47,184.00	163,505.00	401,406.00	204,935.00	2,062,715.00	0.00	0.00	4,998,736.85
Other Outgo	58,716.48	59,111.37	103,523.37	103,523.37	103,596.57	103,798.04	121,413.37	129,704.00	147,434.00	1,198,923.00	129,468.00	94,378.00	0.00	0.00	2,353,589.57
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB-TOTAL</b>															165,248,610.11
Other Disbrsmnts/Non-Expenditur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	5,485,553.47	12,592,790.44	12,870,622.65	12,559,893.75	13,435,178.17	14,313,528.20	12,390,717.43	12,690,133.00	18,423,956.00	15,570,037.00	14,231,359.00	20,684,841.00	0.00	0.00	165,248,610.11
<b>D. BALANCE SHEET TRANSACTIONS</b>															
<b>Assets</b>															
Cash Not in Treasury	(48,917.73)	98,940.98	(25,670.94)	(8,894.69)	34,452.63	(40,292.31)	23,164.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,782.24
Accounts Receivable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable (excluding LC	895,224.58	406,579.50	674,234.21	777,840.62	30,347.85	717,094.00	25.00	(11,480.00)	(17,706.00)	(43.00)	10,178.00	(247,043.00)	(1,957,234.00)	0.00	1,278,017.76
Due From Other Funds	0.00	0.00	343,368.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	343,368.18
Stores	(1,888.07)	(30,145.30)	20,406.48	19,548.65	1,010.29	10,649.75	(34,641.50)	(99,600.00)	(665,688.00)	(720,748.00)	990,652.00	678,962.00	0.00	0.00	168,518.30
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	309,869.00	0.00	0.00	0.00	0.00	0.00	0.00	309,869.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Subtotal Assets</b>	844,418.78	475,375.18	1,012,337.93	788,494.58	65,810.77	687,451.44	(11,452.20)	198,789.00	(683,394.00)	(720,791.00)	1,000,830.00	431,919.00	(1,957,234.00)	0.00	2,132,555.48
<b>Liabilities</b>															
Accounts Payable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable (excluding LCFF	3,376,784.65	471,538.90	(101,386.63)	(34,510.22)	(76,658.90)	(83,969.71)	(46,485.29)	1,524,267.00	(79,964.00)	(1,684,333.00)	1,539,447.00	(63,763.00)	0.00	0.00	4,740,966.80
Due to Other Funds	0.00	0.00	1,296,701.76	99,645.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,396,346.83
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	11,692.55	0.00	173,492.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191,814.00	0.00	0.00	376,999.34
<b>Subtotal Liabilities</b>	3,388,477.20	471,538.90	1,368,807.92	65,134.85	(76,658.90)	(83,969.71)	(46,485.29)	1,524,267.00	(79,964.00)	(1,684,333.00)	1,539,447.00	128,051.00	0.00	0.00	6,514,312.97
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Balance Sheet Transactions</b>	(2,544,058.42)	3,836.28	(356,469.99)	723,359.73	142,469.67	771,421.15	35,033.09	(1,325,478.00)	(603,430.00)	963,542.00	(538,617.00)	303,868.00	(1,957,234.00)	0.00	(4,381,757.49)
<b>E. NET INCREASE/DECREASE</b>	(3,921,519.28)	(7,103,943.99)	(425,918.87)	(3,457,784.32)	(5,017,081.28)	17,013,796.33	(2,207,704.41)	(7,141,626.00)	(5,676,300.00)	8,331,758.00	(6,844,375.00)	5,115,096.00	0.00	0.00	(11,335,602.82)
<b>F. ENDING CASH</b>	40,766,220.10	33,662,276.11	33,236,357.24	29,778,572.92	24,761,491.64	41,775,287.97	39,567,583.56	32,425,957.56	26,749,657.56	35,081,415.56	28,237,040.56	33,352,136.56			

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	129,997,580.00	4.81%	136,247,630.00	0.40%	136,797,423.00
2. Federal Revenues	8100-8299	87,360.91	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,722,229.00	-46.26%	2,537,814.04	-2.47%	2,475,099.00
4. Other Local Revenues	8600-8799	4,332,049.50	-39.17%	2,635,300.00	0.00%	2,635,300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	16,987.00	0.00%	16,987.00	0.00%	16,987.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(20,361,204.23)	2.26%	(20,820,711.00)	0.98%	(21,024,836.00)
6. Total (Sum lines A1 thru A5c)		118,795,002.18	1.53%	120,617,020.04	0.23%	120,899,973.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				57,704,191.62		58,846,960.62
b. Step & Column Adjustment				832,957.00		771,878.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				309,812.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,704,191.62	1.98%	58,846,960.62	1.31%	59,618,838.62
2. Classified Salaries						
a. Base Salaries				17,277,883.69		16,280,304.69
b. Step & Column Adjustment				192,421.00		139,947.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,190,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,277,883.69	-5.77%	16,280,304.69	0.86%	16,420,251.69
3. Employee Benefits	3000-3999	23,311,322.26	4.41%	24,338,536.00	6.87%	26,009,476.00
4. Books and Supplies	4000-4999	9,774,454.34	-36.96%	6,161,493.00	0.00%	6,161,493.00
5. Services and Other Operating Expenditures	5000-5999	13,787,609.60	-12.31%	12,090,859.60	0.00%	12,090,860.00
6. Capital Outlay	6000-6999	1,571,335.72	-9.98%	1,414,560.00	0.00%	1,414,560.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,170,734.60	-7.94%	1,077,766.00	-3.34%	1,041,747.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,602,324.00)	0.00%	(1,602,324.00)	0.00%	(1,602,324.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		122,995,207.83	-3.57%	118,608,155.91	2.15%	121,154,902.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,200,205.65)		2,008,864.13		(254,929.31)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		37,911,158.00		33,710,952.35		35,719,816.48
2. Ending Fund Balance (Sum lines C and D1)		33,710,952.35		35,719,816.48		35,464,887.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	183,519.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	28,520,608.35		31,028,309.48		30,691,347.17
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,006,825.00		4,691,507.00		4,773,540.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		33,710,952.35		35,719,816.48		35,464,887.17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,006,825.00		4,691,507.00		4,773,540.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,006,825.00		4,691,507.00		4,773,540.00
<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.						
Amount on line 1d represents the addition of 4 certificated fte moving from restricted programs to unrestricted. Amount on line 2d represents the reversal of one-time salary increases included in 2017-18 budget.						

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%	
2. Federal Revenues	8100-8299	8,282,432.41	-23.12%	6,367,682.00	0.00%	6,367,682.00
3. Other State Revenues	8300-8599	7,802,258.03	-0.29%	7,779,506.00	-0.21%	7,763,042.00
4. Other Local Revenues	8600-8799	3,053,869.29	-8.07%	2,807,506.00	0.00%	2,807,506.00
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	20,361,204.23	2.26%	20,820,711.00	0.98%	21,024,836.00
6. Total (Sum lines A1 thru A5c)		39,499,763.96	-4.37%	37,775,405.00	0.50%	37,963,066.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,587,008.57		9,326,508.57
b. Step & Column Adjustment				143,805.00		139,898.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(404,305.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,587,008.57	-2.72%	9,326,508.57	1.50%	9,466,406.57
2. Classified Salaries						
a. Base Salaries				5,928,396.96		6,010,255.96
b. Step & Column Adjustment				88,926.00		90,144.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,067.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,928,396.96	1.38%	6,010,255.96	1.50%	6,100,399.96
3. Employee Benefits	3000-3999	10,297,971.76	2.76%	10,582,591.00	3.47%	10,950,224.00
4. Books and Supplies	4000-4999	6,759,947.34	-51.83%	3,256,541.94	-12.59%	2,846,536.00
5. Services and Other Operating Expenditures	5000-5999	5,420,154.56	-2.28%	5,296,481.00	0.00%	5,296,479.47
6. Capital Outlay	6000-6999	3,427,402.30	-75.92%	825,309.00	0.00%	825,309.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,174,075.00	0.00%	1,174,075.00	0.00%	1,174,075.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,303,636.00	0.00%	1,303,636.00	0.00%	1,303,636.00
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)		43,898,592.49	-13.95%	37,775,398.47	0.50%	37,963,066.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,398,828.53)		6.53		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,398,822.00		(6.53)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(6.53)		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.47				
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	(7.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		(6.53)		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Amounts on line 1d represent 4 certificated fte to unrestricted and reduction in restricted revenue. Amount on line 2d represents the reversal of one-expenditures.						

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	129,997,580.00	4.81%	136,247,630.00	0.40%	136,797,423.00
2. Federal Revenues	8100-8299	8,369,793.32	-23.92%	6,367,682.00	0.00%	6,367,682.00
3. Other State Revenues	8300-8599	12,524,487.03	-17.62%	10,317,320.04	-0.77%	10,238,141.00
4. Other Local Revenues	8600-8799	7,385,918.79	-26.31%	5,442,806.00	0.00%	5,442,806.00
5. Other Financing Sources						
a. Transfers In	8900-8929	16,987.00	0.00%	16,987.00	0.00%	16,987.00
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)		158,294,766.14	0.06%	158,392,425.04	0.30%	158,863,039.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				67,291,200.19		68,173,469.19
b. Step & Column Adjustment				976,762.00		911,776.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(94,493.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,291,200.19	1.31%	68,173,469.19	1.34%	69,085,245.19
2. Classified Salaries						
a. Base Salaries				23,206,280.65		22,290,560.65
b. Step & Column Adjustment				281,347.00		230,091.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,197,067.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,206,280.65	-3.95%	22,290,560.65	1.03%	22,520,651.65
3. Employee Benefits	3000-3999	33,609,294.02	3.90%	34,921,127.00	5.84%	36,959,700.00
4. Books and Supplies	4000-4999	16,534,401.68	-43.04%	9,418,034.94	-4.35%	9,008,029.00
5. Services and Other Operating Expenditures	5000-5999	19,207,764.16	-9.48%	17,387,340.60	0.00%	17,387,339.47
6. Capital Outlay	6000-6999	4,998,738.02	-55.19%	2,239,869.00	0.00%	2,239,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,344,809.60	-3.96%	2,251,841.00	-1.60%	2,215,822.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(298,688.00)	0.00%	(298,688.00)	0.00%	(298,688.00)
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)		166,893,800.32	-6.30%	156,383,554.38	1.75%	159,117,968.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(8,599,034.18)		2,008,870.66		(254,929.31)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,309,980.00		33,710,945.82		35,719,816.48
2. Ending Fund Balance (Sum lines C and D1)		33,710,945.82		35,719,816.48		35,464,887.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	183,519.00		0.00		0.00
b. Restricted	9740	0.47		0.00		0.00
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	28,520,608.35		31,028,309.48		30,691,347.17
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,006,825.00		4,691,507.00		4,773,540.00
2. Unassigned/Unappropriated	9790	(7.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,710,945.82		35,719,816.48		35,464,887.17

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	5,006,825.00		4,691,507.00		4,773,540.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(7.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,006,818.00		4,691,507.00		4,773,540.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		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)		14,057.00		13,713.00		13,370.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		166,893,800.32		156,383,554.38		159,117,968.31
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		166,893,800.32		156,383,554.38		159,117,968.31
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)		5,006,814.01		4,691,506.63		4,773,539.05
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)		5,006,814.01		4,691,506.63		4,773,539.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



San Joaquin County Office of Education  
James A. Mousalimas, County Superintendent of Schools

**2017-18 2nd Interim**

Tracy Unified School

**District**

The undersigned, hereby certify that the Board of Education of the \_\_\_\_\_ School District, at its meeting on \_\_\_\_\_, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 2nd Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

Date: March 13, 2018

Signed: \_\_\_\_\_  
District Superintendent

Date: March 13, 2018



**2017-18 2nd Interim**  
**Tracy Unified School**  
**District**

**Please fill out the form completely.** Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2017-18 1st Interim Totals	2nd Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
<b><u>REVENUES:</u></b>				
<b><u>LCFF Funding Sources (8010-8099):</u></b>				
ADA Used for LCFF (Funded):		14,383 ADA	14,009 ADA	13,666 ADA
Estimated P-2 ADA:		14,057 ADA	13,713 ADA	13,370 ADA
Total Change from Prior Period		\$ 438,021	\$ 6,250,050	\$ 549,793
Adjusted Budget Amount	\$ 129,559,559	\$ 129,997,580	\$ 136,247,630	\$ 136,797,423
Please describe reason(s) for changes:		Chg Property Taxes 2,716,290 Chg In-Lieu Tases (93,106) Chg EPA - Chg Stat Aid (2,185,163)	Chg Property Taxes - Chg In-Lieu Tases (124,331) Chg EPA (1,622,922) Chg Stat Aid 7,997,303	Chg Property Taxes - Chg In-Lieu Tases (61,465) Chg EPA (428,050) Chg Stat Aid 1,039,308
<b><u>Federal Revenue (8100-8299):</u></b>				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$ (87,361)	\$
Total Change from Prior Period		\$ -	\$ (87,361)	\$ -
Adjusted Budget Amount	\$ 87,361	\$ 87,361	\$ -	\$ -
Please describe reason(s) for changes:			Reverse 1X MAA Revenu (87,361)	

	1st Interim Totals	2nd Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ -	\$ (2,184,416)	\$ (62,715)
Total Change from Prior Period		\$ -	\$ (2,184,416)	\$ (62,715)
Adjusted Budget Amount	\$ 4,722,230	\$ 4,722,230	\$ 2,537,814	\$ 2,475,099
Please describe reason(s) for changes:				
			Reverse 1X Mandate Rev	(2,121,518)
			Decr in Mandated Block	(13,362)
			Decr in Lottery Rev	(49,536)
<b><u>REVENUES Cont.:</u></b>				
<b><u>Local Revenue (8600-8799):</u></b>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 29,009	\$ (1,696,750)	\$ -
Total Change from Prior Period		\$ 29,009	\$ (1,696,750)	\$ -
Adjusted Budget Amount	\$ 4,303,041	\$ 4,332,050	\$ 2,635,300	\$ 2,635,300
Please describe reason(s) for changes:				
		Chg Local Revenue 29,009	Reverse 1X Bohn Facilitie	(1,696,750)

	1st Interim Totals	2nd Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ (3,013)	\$ -	\$ -
Total Change from Prior Period		\$ (3,013)	\$ -	\$ -
Adjusted Budget Amount	\$ 20,000	\$ 16,987	\$ 16,987	\$ 16,987
Please describe reason(s) for changes:				
<b><u>Contributions (8980-8999):</u></b>				
(Incr.)Decr. for Sp. Ed. :		\$ 34,066	\$ (130,444)	\$ (121,125)
( Incr.)Decr. for On-going Major Maint (RRM). :		\$ (90,000)	\$ (330,000)	\$ (83,000)
Other One time \$ included in:		\$ _____	\$ 937	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ (55,934)	\$ (459,507)	\$ (204,125)
Adjusted Budget Amount	\$ (20,305,270)	\$ (20,361,204)	\$ (20,820,711)	\$ (21,024,836)
Please describe reason(s) for changes:				
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ (58,947)	\$ (459,507)	\$ (204,125)
Adjusted Budget Amount	\$ (20,285,270)	\$ (20,344,217)	\$ (20,803,724)	\$ (21,007,849)
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 118,386,921</b>	<b>\$ 118,795,004</b>	<b>\$ 120,617,020</b>	<b>\$ 120,899,973</b>

	1st Interim Totals	2nd Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	
<b><u>EXPENSES:</u></b>					
<b><u>Object 1XXX:</u></b>		<b><u>% Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>
Step & Column included in:		<u>                    </u> %	\$ <u>                    </u> -	<u>                    </u> 1.5 %	\$ <u>                    </u> 771,878
Settlement included in:		<u>                    </u> %	\$ <u>                    </u> -	<u>                    </u> %	\$ <u>                    </u> -
<u>Other:</u>					
Growth Positions:		<u>                    </u> (1.60) FTE	\$ <u>                    </u> (113,524)	<u>                    </u> 4 FTE	\$ <u>                    </u> 309,812
One time \$ included in:		<u>                    </u> \$	<u>                    </u> \$	<u>                    </u> \$	<u>                    </u> \$
Plus(Minus) Other \$ changes:		<u>                    </u> \$	<u>                    </u> (252,123)	<u>                    </u> \$	<u>                    </u> \$
Total Change from Prior Period		<u>                    </u> \$	<u>                    </u> (365,647)	<u>                    </u> \$	<u>                    </u> 1,142,769
Adjusted Budget Amount	<u>                    </u> \$ 58,069,839	<u>                    </u> \$	<u>                    </u> 57,704,192	<u>                    </u> \$	<u>                    </u> 58,846,961
				<u>                    </u> \$	<u>                    </u> 59,618,839

LCFF K-3 Grade Span ratio  N/A Negotiated Class Sizes 1: 24 1: 24 1: 24

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

Salaries / Vacancy	(287,262)	Title I from restricted	309,812
Discretionary Transfers	8,576		
Restricted	-		
Other	26,563		

<b><u>Object 2XXX:</u></b>		<b><u>% Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>
Step included in:		<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>
Settlement included in:		<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>
Other:							
Growth Positions:		(0.75) FTE	\$ (17,693)	FTE	\$	FTE	\$
One time \$ included in:		\$	\$	\$ (1,190,000)	\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (1,393,982)	\$	\$	\$	\$	\$
Total Change from Prior Period		\$ (1,411,675)	\$ (997,579)	\$	\$ 139,947	\$	\$ 139,947
Adjusted Budget Amount	\$ 18,689,558	\$ 17,277,884	\$ 16,280,305	\$	\$ 16,420,252	\$	\$ 16,420,252

Please describe reason(s) for changes:

Salaries / Vacancy	(1,405,751)		
Discretionary Transfers	6,998	Reverse IX CSEA	(1,190,000)
Restricted	-		
Other	4,771		

	1st Interim Totals	2nd Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20			
<b>Object 3XXX:</b>							
Change in Statutory Benefits:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./((Decr.)	\$ Increase/(Decrease)	% Incr./((Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	\$		\$ 216,698	%	\$ 207,824
Increase in Statutory due to Settlement		%	\$		\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes		%	\$		\$ 1,442,285	%	\$ 1,463,116
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$		\$ (428,590)	%	\$ -
Total \$ Change in Statutory			\$		\$ (428,590)		\$ 1,670,940
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	\$		\$	%	\$
Incr./Decr. in H & W due to CAP change		%	\$		\$	%	\$
Incr./Decr. in H & W due to other		%	\$		\$	%	\$
Incr./Decr. in H & W due to +/- positions		%	\$		\$ (140,262)	%	\$
Are you budgeting at the CAP ?	Yes						
Total \$ Change in H & W			\$		\$ (140,262)		\$ -
Changes in Other Benefits:		%	\$		\$ (393,476)	%	\$
Total \$ Change in Benefits:			\$		\$ (568,852)		\$ 1,670,940
One time benefit \$ included above:			\$		\$		\$
Total Change from Prior Period			\$		\$ (568,852)		\$ 1,670,940
Adjusted Budget Amount	\$ 23,880,176		\$		\$ 23,311,324		\$ 24,338,536
Please describe changes next page:							
				Termination of PAR	393,476		

	1st Interim Totals	2nd Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
<b><u>Object 4XXX:</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 2,838	\$ (3,612,961)	\$
Total Change from Prior Period		\$ 2,838	\$ (3,612,961)	\$ -
Adjusted Budget Amount	\$ 9,771,616	\$ 9,774,454	\$ 6,161,493	\$ 6,161,493
Please describe reason(s) for changes:				

Discretionary Transfers	(9,943)	Reverse 1X Carryover	(1,106,857)	
Other	12,781	Reverse 1X Mandated Cos	(2,121,518)	
		Reverse 1X Other	(20,000)	
		Reverse 1X ELA Adoptior	(277,225)	
		Reverse 1X MAA	(87,361)	

**EXPENSES Cont.:**

<b><u>Object 5XXX:</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 34,343	\$ (1,696,750)	\$
Total Change from Prior Period		\$ 34,343	\$ (1,696,750)	\$ -
Adjusted Budget Amount	\$ 13,753,267	\$ 13,787,610	\$ 12,090,860	\$ 12,090,860
Please describe reason(s) for changes:				

Discretionary Transfers	34,343	Reverse 1X Bohn Facilitie	(1,696,750)	

	1st Interim Totals	2nd Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 51,469	\$ (156,776)	\$
One time \$ included in:		\$ (41,513)	\$	\$
Total Change from Prior Period		\$ 9,956	\$ (156,776)	\$ -
Adjusted Budget Amount	\$ 1,561,380	\$ 1,571,336	\$ 1,414,560	\$ 1,414,560
Please describe reason(s) for changes:				

Discretionary Transfers	(41,513)	Reverse 1X KHS Marque	(105,307)	
Truck - Warehouse	51,469	Reverse 1X Truck	(51,469)	

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:	% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:	\$	\$	\$
One time \$ included in:	\$ (4,390)	\$ (101,749)	\$ (36,019)
Total Change from Prior Period	\$ (4,390)	\$ (101,749)	\$ (36,019)
Adjusted Budget Amount	\$ 1,175,125	\$ 1,170,735	\$ 1,068,986
Please describe reason(s) for changes:			

Chg in County Xfer	(4,390)	Chg in County Xfer	(101,749)	Chg in County Xfer	(36,019)

	1st Interim Totals	2nd Interim (Unrestricted Only) 2017-18	Projected (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ (1,602,324)	\$ (1,602,324)	\$ (1,602,324)	\$ (1,602,324)
Please describe reason(s) for changes:				
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 125,298,637</b>	<b>\$ 122,995,210</b>	<b>\$ 118,599,377</b>	<b>\$ 121,146,122</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (6,911,716)</b>	<b>\$ (4,200,206)</b>	<b>\$ 2,017,644</b>	<b>\$ (246,149)</b>





**2017-18 2nd Interim**  
**Tracy Unified School**  
**District**

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2017-18 1st Interim Totals	2nd Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$ 428,623	\$ (1,914,750)	\$
Plus(Minus) Other \$ changes:		\$ 19,320	\$	\$
Total Change from Prior Period		\$ 447,943	\$ (1,914,750)	\$ -
Adjusted Budget Amount	\$ 7,834,489	\$ 8,282,432	\$ 6,367,682	\$ 6,367,682
Please describe reason(s) for changes:	16/17 Unused Grant	428,623	16/17 Unearned Revenue &	No Change Projected
	Change in Revenue	19,320	Unused Grant	(1,914,750)

	1st Interim Totals	2nd Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$ (6,240)	\$
Plus(Minus) Other \$ changes:		\$ (139,353)	\$ (16,512)	\$ (16,464)
Total Change from Prior Period		\$ (139,353)	\$ (22,752)	\$ (16,464)
Adjusted Budget Amount	<u>\$ 7,941,611</u>	<u>\$ 7,802,258</u>	<u>\$ 7,779,506</u>	<u>\$ 7,763,042</u>
Please describe reason(s) for changes:		CA Clean Energy (139,353)	16/17 Unearned Revenue (6,240)	Declining Enrollment (16,464)
			Declining Enrollment (16,512)	
<b><u>REVENUES Cont.:</u></b>				
<b><u>Local Revenue (8600-8799):</u></b>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$ 143,211	\$ (246,363)	\$
Plus(Minus) Other \$ changes:		\$ 365,176	\$	\$
Total Change from Prior Period		\$ 508,387	\$ (246,363)	\$ -
Adjusted Budget Amount	<u>\$ 2,545,482</u>	<u>\$ 3,053,869</u>	<u>\$ 2,807,506</u>	<u>\$ 2,807,506</u>
Please describe reason(s) for changes:		16/17 Unearned Revenue 30,370	16/17 Unearned Revenue (59,522)	No Change Projected
		CRAECP Grant 112,841	West Ed Grant (74,000)	
		Special Ed 365,176	CRAECP Grant (112,841)	

	1st Interim Totals	2nd Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:	No Change	No Change Projected	No Change Projected	No Change Projected
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ (34,066)	\$ 130,444	\$ 121,125
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ 90,000	\$ 330,000	\$ 83,000
Other One time \$ included in:		\$ -	\$ (937)	\$ -
Plus(Minus) Other \$ changes:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 55,934	\$ 459,507	\$ 204,125
Adjusted Budget Amount	\$ 20,305,270	\$ 20,361,204	\$ 20,820,711	\$ 21,024,836
Please describe reason(s) for changes:				
			Other Contributions (937)	
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ 55,934	\$ 459,507	\$ 204,125
Adjusted Budget Amount	\$ 20,305,270	\$ 20,361,204	\$ 20,820,711	\$ 21,024,836
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 38,626,852</b>	<b>\$ 39,499,763</b>	<b>\$ 37,775,405</b>	<b>\$ 37,963,066</b>

1st Interim Totals	2nd Interim (Restricted Only) 2017-18		Projected (Restricted Only) 2018-19		Projected (Restricted Only) 2019-20	
	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
	%	\$	1.5 %	\$	1.5 %	\$
	%	\$	%	\$	%	\$
	1.2 FTE	\$	-4 FTE	\$	FTE	\$
		\$		\$		\$
		\$		\$		\$
		\$		\$		\$
		\$		\$		\$
		\$		\$		\$
\$ 9,530,790		\$		\$		\$
	To/From Other Objects	24,166	West Ed Grant	(62,774)		
	Salary/Vacancy Adj	(64,144)	Title I to Unrest	(309,812)		
	Additional Costs	11,055	(4 FTE)			
			College Readiness	(31,719)		
	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
	%	\$	1.5 %	\$	1.5 %	\$
	%	\$	%	\$	%	\$
	0.3125 FTE	\$	FTE	\$	FTE	\$
		\$		\$		\$
		\$		\$		\$
		\$		\$		\$
		\$		\$		\$
		\$		\$		\$
\$ 5,713,061		\$		\$		\$
	Additional Costs	38,724	1X Settlement	(4,796)		
	Salary/Vacancy Adj	169,326	College Readiness	(2,271)		



	1st Interim Totals	2nd Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (394,546)	\$	\$
One time \$ included in:		\$ 440,964	\$ (3,503,397)	\$ (410,014)
Total Change from Prior Period		\$ 46,418	\$ (3,503,397)	\$ (410,014)
Adjusted Budget Amount	\$ 6,713,529	\$ 6,759,947	\$ 3,256,550	\$ 2,846,536

Please describe reason(s) for changes:

Carryover/Grants	440,964	Carryover/Grants	(3,788,846)	Declining Enrollment	(16,464)
Change in Revenue	19,320	Declining Enrollment	(16,512)	Balance Categoricals	(476,550)
To/From Other Objects	(503,866)	College Readiness	(282,039)	MMO Increase	83,000
MMO Increase	90,000	CRAECP Grant	(12,341)		
		Balance Categoricals	266,341		
		MMO Increase	330,000		

**EXPENSES Cont.:**

**Object 5XXX:**

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ (87,022)	\$
One time \$ included in:		\$ 480,882	\$ (36,652)	\$
Total Change from Prior Period		\$ 480,882	\$ (123,674)	\$ -
Adjusted Budget Amount	\$ 4,939,273	\$ 5,420,155	\$ 5,296,481	\$ 5,296,481

Please describe reason(s) for changes:

To/From Other Objects	310,047	Carryover/Grants	(36,652)	No Change Projected
Special Ed-NPS	170,835	College Readiness	(34,776)	
		CA Clean Energy/Charter	(52,246)	

	1st Interim Totals	2nd Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ (139,353)	\$ (2,029,223)	\$
One time \$ included in:		\$ 130,870	\$ (572,870)	\$
Total Change from Prior Period		\$ (8,483)	\$ (2,602,093)	\$ -
Adjusted Budget Amount	\$ 3,435,885	\$ 3,427,402	\$ 825,309	\$ 825,309

Please describe reason(s) for changes:

16/17 Carryover	30,370	THS Pool Equip 1X	(542,500)	No Change Projected
CRAECP Grant	100,500	CA Clean Energy	(1,928,723)	
CA Clean Energy	(139,353)	16/17 Carryover	(30,370)	
		CRAECP Grant	(100,500)	

**EXPENSES Cont.:**

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 18,343	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 18,343	\$ -	\$ -
Adjusted Budget Amount	\$ 1,155,732	\$ 1,174,075	\$ 1,174,075	\$ 1,174,075

Please describe reason(s) for changes:

Special Ed Excess Cost	18,343	No Change Projected	No Change Projected

	1st Interim Totals	2nd Interim (Restricted Only) 2017-18	Projected (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20
<b><u>Direct Support/Indirect Costs - Objects 7300-7399</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 1,303,636	\$ 1,303,636	\$ 1,303,636	\$ 1,303,636
Please describe reason(s) for changes:				
	No Change	No Change Projected	No Change Projected	No Change Projected
<b><u>Other Financing Uses - Objects 7610-7699</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
	No Change	No Change Projected	No Change Projected	No Change Projected
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 43,025,674</b>	<b>\$ 43,898,592</b>	<b>\$ 37,775,405</b>	<b>\$ 37,963,066</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (4,398,822)</b>	<b>\$ (4,398,829)</b>	<b>\$ -</b>	<b>\$ -</b>





2017-18 2nd Interim

Tracy Unified School

District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2nd Interim 2017-18		Projected 2018-19		Projected 2019-20	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$ 34,829,930	\$ -				
ENDING FUND BALANCE	\$ 30,629,724	\$ (4,398,829)	\$ 32,647,367	\$ (4,398,829)	\$ 32,401,219	\$ (4,398,829)
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 15,000	\$	15,000	\$	15,000	\$
Stores	9712 168,519	\$	168,519	\$	168,519	\$
Prepaid Expenditures	9713	\$		\$		\$
All Others	9719	\$		\$		\$
<u>Restricted Balances</u>	9740	\$ (4,398,829)		\$ (4,398,829)		\$ (4,398,829)
<u>Assigned Amounts</u>	Describe Other Assignments below:					
Textbooks / Technology	9780 4,000,000	\$	4,000,000	\$	4,000,000	\$
One-time Expenditures	9780 21,439,391	\$	23,772,605	\$	23,444,424	\$
	9780	\$		\$		\$
	9780	\$		\$		\$
	9780	\$		\$		\$
	9780	\$		\$		\$
<u>Total Other Assignments</u>	9780 25,439,391	\$ -	27,772,605	\$ -	27,444,424	\$ -
<u>Reserve for Economic Uncertainties</u>	3% 9789 5,006,814	\$	4,691,243	\$	4,773,276	\$
<u>Unassigned/Unappropriated</u>	9790 -	\$ -	-	\$ -	-	\$ -
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9789 -	\$	-	\$	-	\$

Please attach additional sheets as necessary.

Prepared By:

Reed Call / Lori Nelson

Chief Business Official Signature or DSSD Superintendent Signature: