



## 2017-18 First Interim Report Executive Summary

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The following narrative of all funds is in accordance with AB 1200 and AB2756, which require projections for the current fiscal year and two budget years in the future. Two major criteria are **positive cash** and **positive fund balances** at the end of the fiscal year.

If a district indicates that either of these qualifications cannot be met, then the district has a **qualified certification** (the district may not meet its financial obligations for the current fiscal or subsequent two fiscal years) or **negative certification** (the district will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent two fiscal years). In accordance with AB2756, Qualified and Negative Certification districts must wait for County Office of Education review before the Board of Trustees can act to ratify bargaining unit tentative agreements.

***Based on the current assumptions and projections, the District's Proposed Budget has a Positive Certification.***

## **FINANCIAL HIGHLIGHTS**

The OGSD Board of Trustees approved the 2017-18 original budget on June 22, 2017 based on the Governor's May 2017 Budget Revision. The District's First Interim Budget has been revised to reflect the State's Adopted Budget for 2017-18. The First Interim's budgeted expenditures also reflect total staffing with step and column increases and collective bargaining settlements, new expenditures, and other operational changes.

Key financial highlights for the 2017-18 General Fund Budget, combined Unrestricted and Restricted, are as follows:

- LCFF funding of the Gap at 43.19%, including statutory COLA of 1.56%. LCFF Entitlement per average daily attendance is \$8,594. Supplemental services must be provided at a rate of \$754 per ADA, and net LCFF funding for general purpose is \$7,840 per ADA.
- Funded ADA (average daily attendance) is projected at 10,092.51, including district students in county special education programs, based on 2016-17 Period 2 (P-2) attendance.
- Supplemental Grant is per Unduplicated Count of 51.88% of total district enrollment, average rate for fiscal years 2015-16 through 2017-18.
- LCFF phase-in entitlement in 2017-18 is approximately 97.5% of entitlement target.
- One-time discretionary fund allocation of \$147 per ADA. Total allocation for OGSD is estimated at \$1.5 million.
- Total expenditures and other uses are projected to exceed revenues by \$11.9 million. Transfers-in of \$9.5 million is needed from the Special Reserve Fund in order to maintain the amount required to be designated for economic uncertainties.
- Unrestricted General Fund ending fund balance is projected to be at \$4.6 million, including the \$3.6 million (3% of total general fund expenditures) required reserve for economic uncertainties and \$1.0 million committed for non-spendable and other assignments, with zero unappropriated ending fund balance.

It is important to note that the District's positive budget is based on the budget plan approved by the Board on August 24, 2017; see the Multi-Year Projections section below for details.

## **GENERAL FUND**

The *general fund* is the main operating fund of Oak Grove School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. Increase in



LCFF funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus Gap Closure Percentage during the transition years. LCFF revenue "Target" is calculated by a complex formula based on actual daily attendance (ADA) by grade level multiply by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental Grant for the Unduplicated Count Percentage\*, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Transportation Grant.

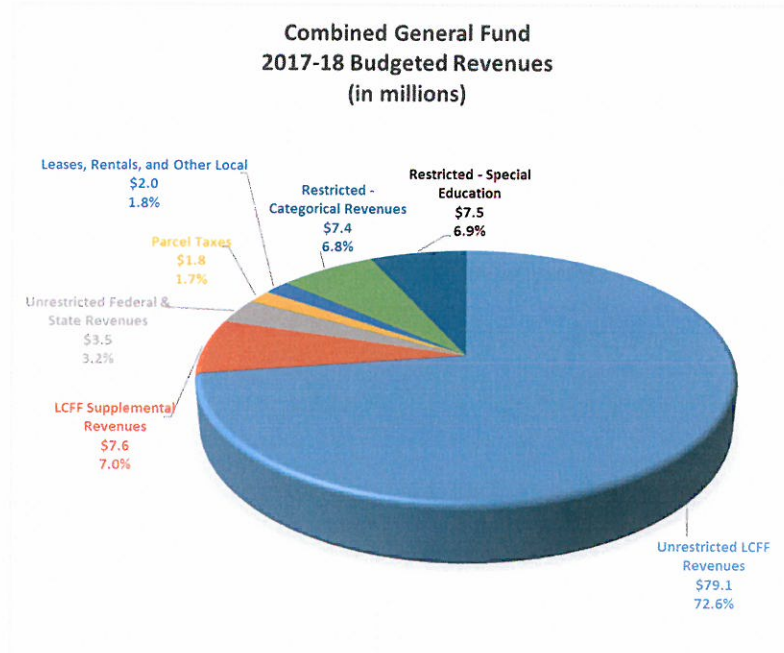
\* note: Unduplicated Count Percentage is the unduplicated count of students eligible for Free and Reduced Price Meal, English Learners, and Foster Youth as a percentage of total district enrollment. LCFF calculator uses a rolling three-year average rate.

In 2017-18, the District is projected to receive approximately 97.5% of LCFF entitlement target. As the gap between Phase-In Entitlement and Entitlement Target narrows, revenue dollar increases will be less each year.

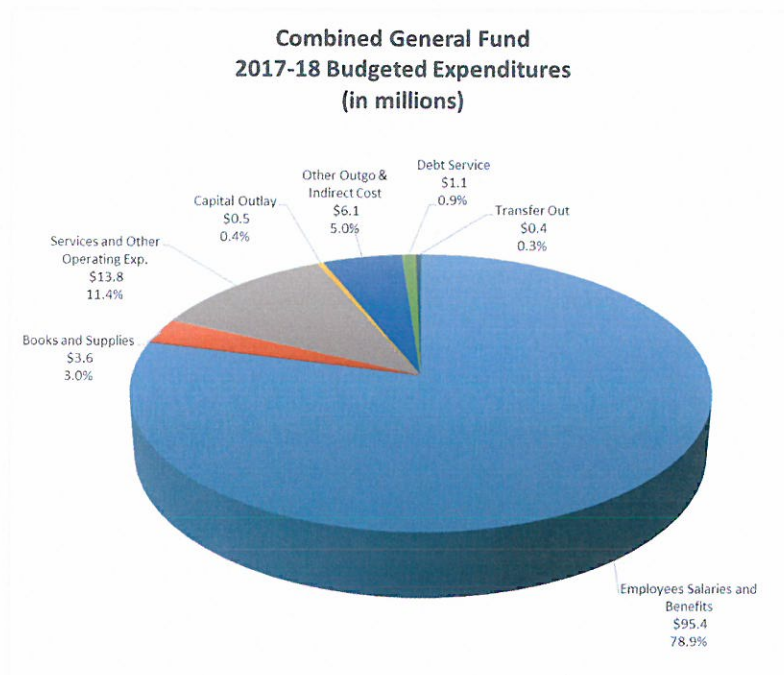
Base Grant	Grade Span (TK-3)	Supplemental (51.88%)	Add-On (TIIG & Transportation)
\$73,683,364	\$3,346,425	\$7,992,611	\$3,930,266
<b>LCFF Entitlement Target</b> (\$8814 per ADA) <b>\$88,952,666</b>			
<b>2017-18 First Interim Entitlement</b> <b>\$86,733,087</b>			
Property Taxes	EPA	State Aid	
\$33,303,728	\$12,477,602	\$40,951,757	

In addition to LCFF income, the District receives federal and state revenues for categorical programs. Federal categorical programs revenues have been reduced by Federal sequestrations since 2013-14, and State categorical programs have been rolled into LCFF with a few exceptions. These categorical resources are highly restricted and may only be expensed within the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, interest income, and miscellaneous local sources.

Unrestricted General Fund revenues accounted for \$94.0 million (86.3%) of total combined general fund revenues of \$109.0 million, excluding Transfers-In. Unrestricted LCFF revenues are approximately 72.6% of total combined general fund revenues. Federal and State categorical revenues are budgeted at \$3.5 million, or 3.2% of total combined general fund revenues.

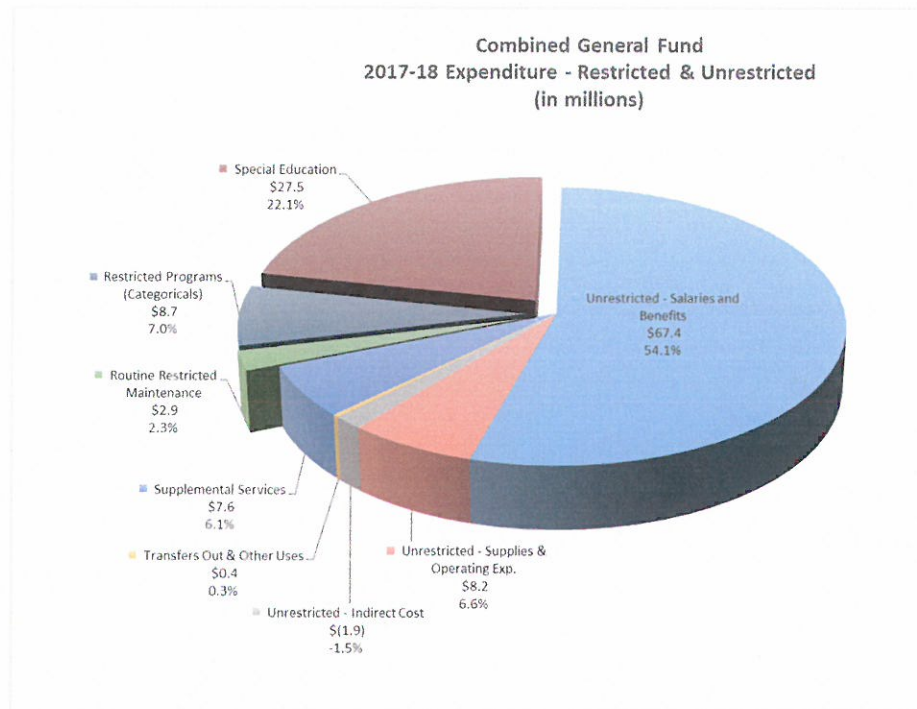


The District's expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance to requirements or mandates by California Education Code, and other federal and state regulations. Employee salaries and benefits take up approximately 78.9% of total general fund expenditures.





Another way to look at General Fund expenditures is by total program costs. Total Unrestricted General Fund expenditures and transfers out accounted for \$81.7 million (67.6%) of \$120.9 million in total combined general fund expenditures and transfers-out.



### **CHANGES IN THE GENERAL FUNDS AT FIRST INTERIM**

Total revenues increased by \$3.3 million, from \$105.7 million at Adopted Budget to \$109.0 million at First Interim as follows:

- LCFF revenues increased by \$0.1 million to reflect revised attendance reported for 2016-17 and increased unduplicated pupil count submitted on CALPADS. Additionally, Special Ed property taxes increased by \$0.3 million, in the nature of LCFF sources from SELPA apportionment.
- The anticipated massive 21% cut to Federal revenues did not materialized, as projected at Budget Adoption. Therefore, with restoration of federal revenues as well as budgeting prior year carryovers for Title I, II Teacher Quality, III Limited English, and MAA Program, federal revenues increased by \$0.8 million.
- State revenues increased by \$1.6 million, primarily due to new one-time discretionary funds, funded at \$147 per ADA. Additionally, Mandate Block Grant funding per pupil increased from \$28 to \$30 per ADA.
- Local Revenues increased by \$0.4 million to reflect new local grants and donations, primarily from Sobrato Grant, Bus Grant, and CTE Grant.

Total expenditures increased by \$3.4 million, from \$117.1 million at Adopted Budget to \$120.5 million at First Interim to reflect adjustments in programs as follows:

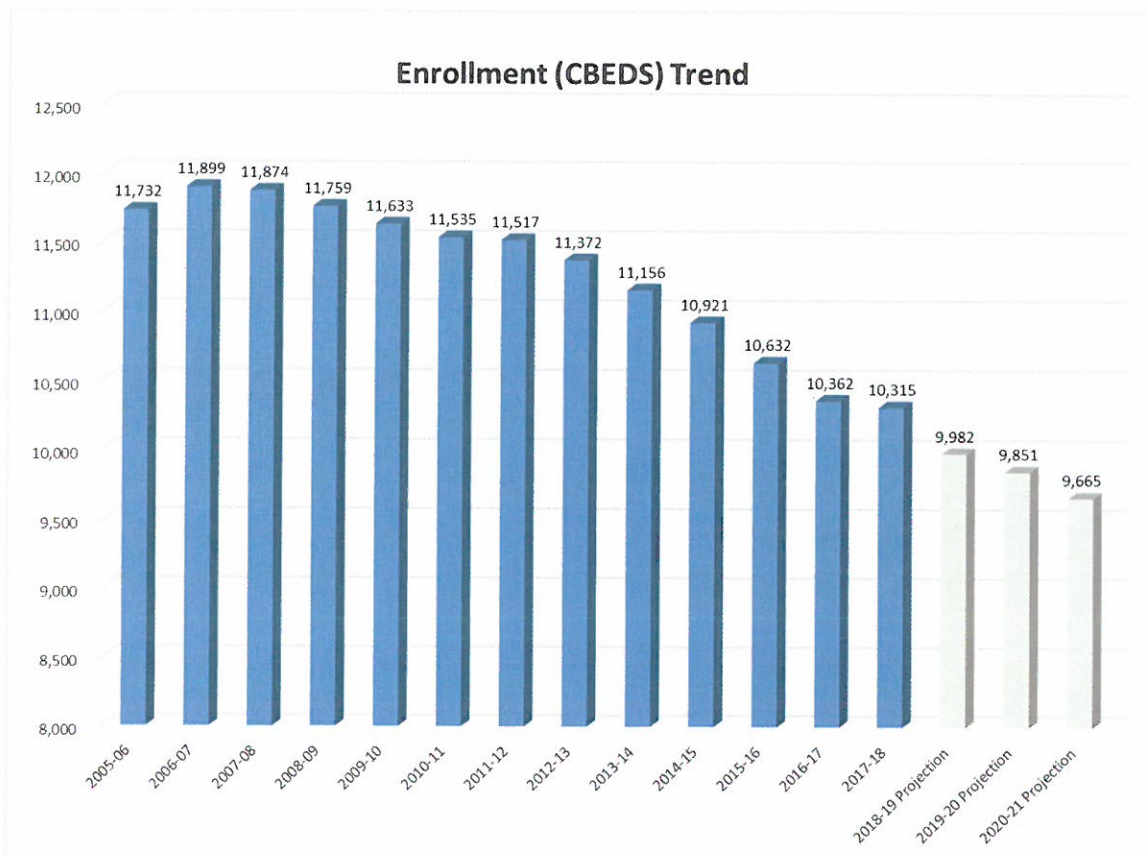
- Employee Salaries and Benefits increased by \$0.9 million due to a combination of one added Program Coordinator position funded by the pass-through local Sobrato Grant, 34 vacant certificated positions were hired at a higher salary & benefits than as originally planned for at Budget Adoption, and professional development budgeted with prior year carryovers and new local grants/revenues.
- Books and Supplies decreased by \$0.9 million primarily to reflect prior year carryovers for schools and departments.
- Services and Other Operating Expenditures increased by \$1.5 million due to a combination of increased costs to Special Education Non Public School placements (\$0.5 million), additional amount received for services by Applied Materials Foundation Grant (\$250 thousand), and remainder to reflect for prior year carryovers and other operational changes.
- Capital Outlay and Other Outgo Increased by \$0.1 million primarily to budget for Bus Grant.

Combined General Fund - Unrestricted/Restricted	2017-18 ADOPTED BUDGET	2017-18 FIRST INTERIM	Budget Change
Enrollment (ADA)	10,310.47	10,095.43	(215)
Employees Count (FTEs)	852.88	852.52	(0)
<b>Beginning Fund Balance</b>	<b>\$ 6,767,260</b>	<b>\$ 9,774,737</b>	<b>3,007,476</b>
LCFF Sources	\$ 90,618,043	\$ 91,055,454	437,411
Federal Revenues	\$ 3,629,500	\$ 4,414,314	784,814
State Revenues	\$ 5,987,459	\$ 7,607,701	1,620,242
Local Revenues	\$ 5,478,937	\$ 5,892,321	413,384
<b>Total Revenues</b>	<b>\$ 105,713,939</b>	<b>\$ 108,969,790</b>	<b>3,255,851</b>
Salaries and Benefits	\$ 94,557,119	\$ 95,387,681	830,562
Books and Supplies	\$ 2,717,062	\$ 3,573,528	856,466
Services and Other Operating Expenditures	\$ 12,290,153	\$ 13,825,366	1,535,213
Capital Outlay & Other Outgo	\$ 6,706,567	\$ 6,798,981	92,414
Indirect Costs	\$ (184,312)	\$ (201,618)	(17,306)
Debt Service	\$ 1,028,984	\$ 1,085,544	56,560
<b>Total Expenditures</b>	<b>\$ 117,115,573</b>	<b>\$ 120,469,482</b>	<b>3,353,909</b>
Transfers In & Other Sources	\$ 10,401,678	\$ 9,481,028	(920,650)
Transfers Out & Other Uses	\$ (97,907)	\$ (422,561)	(324,654)
<b>Total Contributions</b>	<b>\$ 10,303,771</b>	<b>\$ 9,058,467</b>	<b>(1,245,304)</b>
<b>Net Change to Fund Balance</b>	<b>(1,097,863)</b>	<b>(2,441,225)</b>	<b>(1,343,362)</b>
<b>Ending Fund Balance</b>	<b>\$ 5,669,397</b>	<b>\$ 7,333,512</b>	<b>1,664,114</b>
Components of Ending Fund Balance:			
Legally Restricted	\$ 1,253,014	\$ 2,754,160	
Reserve for Non-Spendables	51,939	-	
Committed and Assigned	848,039	952,590	
Reserve for Economic Uncertainties (3%)	3,516,405	3,626,761	
<b>Unallocated Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	



**DEMOGRAPHICS AND DATA****ENROLLMENT**

Student enrollment for the District peaked in 2006-07 and has been in a decline since. In addition to families moving out of the area as a result of the recent recession, the overall birthrate for the region has been declining. The District lost 1,584 students from 2007 through 2017. The CBEDS October 2017 enrollment count was 10,315 (including special education), a decrease of 47 students from the 2016 CBEDS count. The District's demographer does not expect to see significant additional enrollments from the current new housing developments until after 2019.



Enrollment declines from 2016-17 through 2019-20 cause a cumulative revenue loss of \$18.2 million.

**Multi-Year Impact of Enrollment Loss**

Fiscal Year	Enrollment	Enrollment Loss	LCFF Funding per ADA	Funded ADA	Revenue Gain/(Loss) 2016-17	Revenue Gain/(Loss) 2017-18	Revenue Gain/(Loss) 2018-19	Revenue Gain/(Loss) 2019-20	Cumulative 4-Year Gain/(Loss)
2016-17	10,362	(270)	\$8,396	10,227.17	(\$2,032,659)	(\$2,032,659)	(\$2,032,659)	(\$2,032,659)	(\$8,130,635)
2017-18 Budget	10,315	(47)	\$8,594	9,979.45		(\$2,128,906)	(\$2,128,906)	(\$2,128,906)	(\$6,386,717)
2018-19 Projection	9,982	(333)	\$8,846	9,947.12			(\$285,961)	(\$285,961)	(\$571,921)
2019-20 Projection	9,851	(131)	\$9,086	9,605.72				(\$3,101,917)	(\$3,101,917)
Cumulative Total		(781)			(\$2,032,659)	(\$4,161,564)	(\$4,447,525)	(\$7,549,441)	(\$18,191,189)



## STAFFING

The District already settled with all labor units (OGEA, AFSCME, CSEA, and Management) for fiscal year 2017-18 for a 2.5% increase to the salary schedules. The contract agreement with OGEA (teachers) includes reducing class size for grades TK-3 to 25:1 in 2017-18 and to 24:1 in 2018-19.

Class sizes across the district for 2017-18 are as follows:

Grade TK-3	25:1
Grade 4-8	32:1
Special Day Class (SDC) PK-6	10:1 (average across the district)

There is a change in total staffing from Adopted Budget to First Interim as positions are aligned to programs. Net change is a decrease of 9.7 FTEs in the combined General Fund (see chart below):

- -5.2 classroom and support teachers due to class load balancing and program adjustment
- +1.0 Program Coordinator funded from new Sobrato Grant
- -1.0 Classified Coordinator position
- -4.0 instructional aides for special need students; reduction of one-to-one assistants for students that have exited the District
- -0.50 other classified positions and additional noon duty supervision as a result of program adjustments.

<b>2017-18 First Interim Budget</b>			
	<b>Total Unrestricted G/F</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>			
1100 Teachers	397.00	79.08	476.08
1200 Certificated Pupil Support	12.35	13.42	25.77
1300 Certificated Administrator	29.86	4.54	34.40
1900 Other Certificated Salaries	7.00	2.44	9.44
<b>Total Certificated</b>	<b>446.21</b>	<b>99.47</b>	<b>545.68</b>
<i>2017-18 Adopted Budget</i>	<i>450.61</i>	<i>99.30</i>	<i>549.91</i>
<i>Change</i>	<i>(4.40)</i>	<i>0.17</i>	<i>(4.23)</i>
2100 Instructional Aids	9.00	79.52	88.52
2200 Classified Support	102.76	7.48	110.24
2300 Classified Administrator	7.55	1.45	9.00
2400 Clerical and Office Salaries	61.48	3.88	65.36
2900 Other Classified Salaries	12.46	4.10	16.56
<b>Total Classified</b>	<b>193.25</b>	<b>96.43</b>	<b>289.68</b>
<i>2017-18 Adopted Budget</i>	<i>196.16</i>	<i>99.07</i>	<i>295.23</i>
<i>Change</i>	<i>(2.91)</i>	<i>(2.64)</i>	<i>(5.55)</i>
<b>TOTAL FTE</b>	<b>639.46</b>	<b>195.90</b>	<b>835.37</b>

## EMPLOYEE BENEFITS

The District pays approximately 80% of employee health benefit premiums on average. The District currently contributes 14.43% into CalSTRS for certificated employees and 15.53% into CalPERS for

classified employees. These rates are expected to increase annually on schedule until 2020-21; see Multi-Year Projections section below.

Employer Payroll Tax	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 Projection	2019-20 Projection	2020-21 Projection
STRS	8.2500%	8.8800%	10.7300%	12.5800%	14.4300%	16.2800%	18.1300%	19.1000%
PERS	11.4420%	11.7710%	11.8470%	13.8880%	15.5310%	18.1000%	20.8000%	23.8000%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%
Medicare	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
Workers Comp	1.8606%	1.8908%	2.0141%	1.7721%	1.7331%	1.7331%	1.7331%	1.7331%
Certificated P/R Tax & Benefits	11.6106%	12.2708%	14.2441%	15.8521%	17.6631%	19.5131%	21.3631%	22.3331%
Classified P/R Tax & Benefits	21.0026%	21.3618%	21.5611%	23.3601%	24.9641%	27.5331%	30.2331%	33.2331%

## INDIRECT COST

Indirect costs are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state categorical programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2017-18 approved indirect cost rate for allowable categorical programs is 5.85% and 5.25% for Child Nutrition Services. However, some federal categorical programs only allow the district to recover up to 2% in indirect costs. The indirect cost rate for CNS is determined by the federal government, but the district's indirect cost rate is a calculation of prior year's administrative cost as a percentage of direct costs. The 2017-18 rate of 5.85% is a significant decrease from recent high rate of 9.17% in 2012-13. This reflect the District's investments in direct services supporting instruction and student success.

For 2017-18, the Unrestricted General Fund is projected to recapture \$1.3 million of indirect costs from the categorical programs and \$0.2 million from Child Nutrition Services. Actual amounts recaptured may be less than projected since indirect costs are a function of restricted program expenditures.

## GENERAL FUND - UNRESTRICTED

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, plus contribute to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's LCFF funding is accomplished by a mix of (1) local property taxes and (2) State apportionments. Generally, the State apportionments amount to the difference between the District's LCFF Entitlement and the local property tax revenues. LCFF funding, including Supplemental Revenues, accounts for approximately 91.5% of total unrestricted revenues (and 79.2% of total combined general fund revenues).

Unrestricted General Fund's Beginning Fund Balance is \$5.8 million, and Ending Fund Balance is expected to be \$4.6 million with projected deficit spending of \$10.7 million in 2017-18. Approximately \$3.6 million of the unrestricted ending balance (3% of total general fund expenditures) must be set aside

for economic uncertainties. Total encumbrances and obligations, and other assignments are projected to absorb the remaining \$1.0 million, leaving zero Unassigned Balance as of June 30, 2018. The District would not be able to meet the required 3% reserve for economic uncertainties without transfers-in of \$9.5 million from the Special Reserve Fund.

Multi-Year Projection - Unrestricted General Fund  
2017-18 First Interim

Description	2017-18 First Interim Budget	2018-19 Projected	2019-20 Projected
Projected LCFF ADA	10,092.51	10,060.18	9,718.78
Projected "Funded" COLA	1.560%	2.150%	2.350%
LCFF Gap Closure Percentage	43.19%	66.12%	64.92%
Beginning Fund Balance	5,827,082	4,579,352	4,403,176
<b>Revenues:</b>			
LCFF Unrestricted	79,120,110	81,167,083	80,539,565
LCFF Supplemental	7,612,977	7,823,676	7,763,290
LCFF Special Ed Taxes			
Federal Revenue	145,000	145,000	145,000
Other State Revenue	3,369,297	1,836,466	1,777,641
Other Local Revenue	3,809,051	4,559,051	5,309,051
Contribution to Routine Restricted Maintenance	(2,801,693)	(2,801,693)	(2,801,693)
Contribution to Categorical Programs	(361,180)	(361,180)	(361,180)
Contribution to Special Education	(19,904,131)	(19,679,617)	(20,552,245)
Contribution to Restricted Programs	(23,067,004)	(22,842,490)	(23,715,118)
General "Other Rev" Increase	-	-	-
Total Revenue/Other Income	70,989,431	72,688,787	71,819,429
Total funds available (Beg. balance + Revenue)	76,816,513	77,268,138	76,222,605
<b>Expenditures</b>			
Certificated Salaries	41,575,823	41,627,704	41,616,325
Classified Salaries	12,036,891	11,153,555	11,199,131
Employee Benefits	19,954,565	20,236,392	21,169,948
Employee Salaries and Benefits	73,567,279	73,017,651	73,985,404
Books and Supplies	1,510,249	1,544,475	1,537,680
Services, Other Operating	7,362,737	5,943,873	6,003,492
Capital Outlay	135,000	101,000	45,000
Other Outgo	616,978	288,318	137,857
Direct Support/Indirect Costs/TSF's Out	(1,474,054)	(1,474,054)	(1,474,054)
Projected Unexpended Budget Capacity ("UBC")			
Other Expenditures, Uses, and Transfers-Out	8,150,910	6,403,612	6,249,975
Total Expenditures/Other Outgo	81,718,189	79,421,263	80,235,379
Revenues over Expenditures Surplus/(Deficit)	(10,728,758)	(6,732,477)	(8,415,950)
Transfers-In from Special Reserve	9,481,028	6,556,301	8,374,456
<b>Ending Fund Balance</b>	<b>4,579,352</b>	<b>4,403,176</b>	<b>4,361,682</b>
Legally Restricted Balance			
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>4,579,352</b>	<b>4,403,176</b>	<b>4,361,682</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	3,626,761	3,487,802	3,521,990
Committed and Assigned:			
Inventories, Prepaid, Revolving Fund	104,704	104,614	104,524
LCAP Supplemental Services	351,778	351,778	351,778
Early Retirement Program	496,109	458,982	383,391
Site Carryover	-	-	-
Total Reserved, Committed and Assigned Fund Balance	4,579,352	4,403,176	4,361,683
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>



## SUPPLEMENTAL SERVICES

The District receive Supplemental revenues as part of the LCFF calculation, based on unduplicated count of English Learners, Free and Reduce, and Foster Youth. The District must demonstrate that supplemental services are provided for these students above the basic services provide for students per the LCAP. Supplemental amount set aside at First Interim is \$7.6 million, a decrease of \$0.2 million from Budget Adoption.

## TRANSPORTATION

Effective fiscal year 2013-14 with the implementation of LCFF, Transportation funding is no longer a restricted state categorical program. State funding for student transportation is now included in LCFF entitlement calculation. The funding amount of \$1,273,198 remains flat since 2013-14 with no annual COLA increase, and there will be no increase to this funding level even after full implementation of LCFF in 2020-21. School districts are required to expend a minimum of the funding amount on transportation.

The District currently operates 32 bus routes, 6 of which transport general education students to six schools. The remaining 26 routes transport special education students within the district and also to programs outside district boundaries. Of the 26 Special Ed bus routes, 9 are county programs outside the district and the remaining 18 bus routes are within the District boundaries. A total of 576 general education students and 206 special education are bused daily for a total of 1987 miles.

The projected net costs to operate the transportation program is as follows.

Home-to-School Transportation	\$ 1,072,784
Special Education Transportation	<u>2,665,460</u>
Total Transportation Program Cost	<u>\$ 3,738,244</u>

It is important to note that while Special Ed busing is required as per student IEPs (Individual Education Plans), home to school busing for the general education students are not required.

## CONTRIBUTIONS TO RESTRICTED PROGRAMS

Contributions to Restricted Programs represent transfers from Unrestricted General Fund to underfunded programs such as Special Education and the Solar Program. This category also includes the required set aside for Routine Restricted Maintenance. Total contributions from Unrestricted General Fund are projected at \$23.1 million for 2017-18, an increase of \$2.5 million from 2016-17. See below for discussions on the contributions to Routine Restricted Maintenance and Special Education. Contribution to the Solar Program is budgeted at \$0.4 million for the 2017-18 debt service of financing Phase II.

## TRANSFERS-OUT

Transfers-out to CNS is budgeted at \$0.42 million. This is due to decrease meal participation, reflecting decline enrollment and decrease in Free and Reduced eligibility. In addition to decrease in revenues, the deficit in CNS fund is made worse by increases in employee salaries and benefits, food supplies, and services. Administration will prepare a plan to realign staffing allocations with current sales level.

**GENERAL FUND - RESTRICTED****ROUTINE RESTRICTED MAINTENANCE (RRM)**

The Routine Restricted Maintenance program concept is a strategy for managing Oak Grove School District facility and plant assets. The purpose of the RRM is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and to maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

The District is required to set aside funds for routine restricted maintenance. For fiscal year 2017-18 to 2019-20, the District is required to set aside the minimum amount that is the greater of the following amounts:

- A. The lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the District deposited into the account for the 2014-15 fiscal year; or
- B. 2% of the total general fund expenditures and other financing uses for that fiscal year.

For the 2017-18, \$2.8 million (the amount the District deposited into the account of the 2014-15 fiscal year) will be transferred from Unrestricted General Fund to Routine Restricted Maintenance.

The RRM fund supports grounds and routine facility maintenance, and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund. Approximately 41.6% or \$1.2 million of RRM expenditures are for employee salaries and benefits. Ending fund balance for RRM is legally restricted for future routine maintenance needs. Fund balance for RRM is projected to be \$664 thousand as of June 30, 2018.

**CATEGORICALS**

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. Effective fiscal year 2013-14, the only State categorical programs remaining for the District are Special Education, Safety Program (ASES), Title II Teacher Quality, Title III LEP, LEA Medical, and several local grants which are mainly funds raised by each school. All other state categorical programs have been rolled into LCFF, and funding becomes unrestricted to be spent per the District's LCAP. Federal revenues are projected at \$2.2 million, state revenues are projected at \$3.6 million, and local grants are projected at \$1.6 million.

**GASB Statement 68**

GASB Statement 68 (GASB 68), Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, introduces new requirements for accrual-basis recognition by state and local governments of employer costs and obligations for pensions. Although GASB 68 relates to accrual-basis financial statements, for California Local Education Agencies (LEAs) there are implications for governmental fund statements as well.

Under previous accounting standards, employers participating in a cost-sharing defined benefit pension plan (i.e. CalSTRS and CalPERS), recognized annual pension expense only to the extent of their contractually required contributions to the plan. Under the new accounting standards, LEAs must now report in their government-wide financial statements their proportionate share of the plan's net



pension liability if total pension liability for the plan (present value of benefits earned by all employees participating in the CalSTRS or CalPERS) exceeds the resources accumulated by the pension plan to pay benefits, therefore producing a net pension liability. At present, both CalSTRS and CalPERS have a net pension liability.

An LEA's proportionate share of the plan's net pension liability, pension expense, and deferred items is based on the LEA's proportionate share of total employer contributions to the plan. The information LEAs need to determine their proportionate share of total employer contributions, and to determine the plan's net pension liability, pension expense, and deferred items, are provided by CalSTRS and CalPERS.

GASB 68 took effect in fiscal year 2016-17. Revenue and expenditure will be recorded in equal amounts, resulting in a net zero change to the ending fund balance. The amount budgeted for STRS On-Behalf Payment is \$2.33 million.

## **SPECIAL EDUCATION**

OGSD is a member of the Southeast Special Education Local Plan Area (SELPA). Special education funding comes from both the federal and state, and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies. It is important to note that the District receive LCFF funding for special education students in grades TK through 8 only, and preschool special students are not counted in the LCFF entitlement calculation.

Special education is highly regulated by the IDEA, and the District risks lawsuits and sanctions if the Individual Education Plan (IEP) process is not followed. Although district staff continues to review programs to contain costs, the Federal government requires the District to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort) which limits the District's ability to reduce expenditures in this area.

The District currently provides instruction and specialized services for approximately 1,314 special need students in district operated programs (including 342 in Special Day Classes), and 114 students in county operated programs. The District operates 32 special day classes (SDC) as follow:

- 11 classes for non-categorical programming (students of various disabilities) at the elementary level
- 3 classes for non-categorical programming (students of various disabilities) at the middle school level
- 4 classes for the severely handicapped (3 elementary and 1 middle school)
- 2 classes for the emotionally disturbed (1 elementary and 1 middle)
- 5 classes for the autism program (4 elementary and 1 middle school)
- 7 classes for pre-school aged students, including one autism preschool class

In addition to the SDCs, the District also provides resource specialist (RSP), speech, language, and hearing specialists (SLH), adaptive physical education (APE), occupational therapy (OT), psychological and other mental health counseling, vision specialists (VI), orientation and mobility specialists (O & M), applied behavioral analysis (ABA, and other related services to students in the general education and special day classes.

District Special Ed staff works hard to contain costs, but there is one major portion of expenditures that are entirely out of their control. The District sends approximately 114 students to programs operated by the County Office of Education (COE) and 27 student to non-public schools (NPS).

The cost to operate special education programs is \$27.5 million and the District will only receive \$7.5 million from federal and state sources. Special Ed deficit of \$20.0 million (72.8% of total expenditures) will have to be transferred in from the Unrestricted General Fund; this is an increase of \$0.2 million since Adopted Budget. Despite the reduction of 1:1 instructional aides for special need students as mentioned under section Staffing, Special Ed expenditures increased by \$0.3 million from Adopted Budget to First Interim primarily due to increase of non-public school costs.

Special Education is projected to have an ending fund balance of \$579 thousand as of June 30, 2018 for Prop 98 Mental Health funds (resource 6512). The Mental Health funds can only be used to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, required by an individualized education program pursuant to the federal Individuals with Disabilities Education Act (IDEA).

Contribution from Unrestricted General Fund of \$19.9 million in 2017-18 is an increase of \$2.4 million from the amount transferred in 2016-17.

### **CASHFLOW**

Cash flow continues to be impacted by the current economic crisis and other events. Prior to the current cash crisis, the most significant indicator of fiscal solvency has been the General Fund reserve levels.

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

The 2017-18 First Interim cash schedule has been projected based on guidance from SCCOE and School Services. The District is projected to have positive cashflow through June 30, 2018.

### **MULTI-YEAR PROJECTIONS**

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations **over a three-year period**. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance for current and next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and stricter county or state oversight or control.

Multi-Year projections are based on guidelines by Santa Clara County Office of Education (SCCOE), Fiscal Crisis Management and Assistance Team (FCMAT), and School Services of California (SSC) Dartboard. The District uses the LCFF Calculator, maintained by FCMAT, to project LCFF revenues. LCFF revenues are projected to increase by approximately \$1.2 million (1.4%) over the three-year period from 2017-18 to 2018-19.

Expenditures are based on projected enrollment decline and corresponding staffing level, with reduction in class size for grades TK-3 as per OGEA contract settlement for 2017-18 and 2017-18. Estimated step and column increases are included in the projections as per the District's position control system. Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures. The 2017-18 collective bargaining agreement with teachers includes lowering TK-3 class size to 25:1 and 24:1 in 2017-18 and 2018-19, respectively.

The District's 2017-18 LCAP and Budget incorporated recommendations made by the Budget Advisory Committee, and approved by the Board on April 27, 2017. The Budget Advisory Committee convened from October, 2016 through February, 2017 to review the budget in detail, and final recommendation for cost containments was made to the Superintendent with the following guidelines in determining priorities:

- A balanced budget is a district-wide responsibility
- Student achievement is the highest priority
- Minimize impact to students and instruction
- Preserve essential positions, and provide competitive compensation to hire and retain highly qualified employees

The multi-year projections for 2018-19 and 2019-20 includes the following budget plan per Board authorization on August 24, 2017. Staff will seek Board authorization for each budget reduction items as the plan is implemented.

	2017-18	2018-19	2019-20	Total Revisions
<b>2016-17 Carryover</b>				
Change in 2016-17 Ending Fund Balance	3,007,475			3,007,475
Restricted 2016-17 Ending Fund Balance (categoricals)	(2,570,006)			(2,570,006)
	<b>437,469</b>	-	-	<b>437,469</b>
<b>Revenues</b>				
One-Time Discretionary Revenue	1,449,801			1,449,801
Increased in Mandate Block Grant Revenue	19,696			19,696
Lease Revenues from vacant schools	-	750,000	1,500,000	2,250,000
<b>Total Revenue Adjustments</b>	<b>1,469,497</b>	<b>750,000</b>	<b>1,500,000</b>	<b>3,719,497</b>
<b>Expenditure Reductions</b>				
Consolidate 3 elementary schools		2,052,780	2,052,780	4,105,560
Eliminate general ed busing		773,534	773,534	1,547,068
Eliminate 1.0 FTE administrator position in ESD		80,024	80,024	160,048
Eliminate 1.0 FTE classified position in BSD		81,404	81,404	162,808
Reduce 2.0 FTEs teaching support positions		162,242	162,242	324,484
Charge fiscal services to BASE/Preschool Programs		9,724	9,724	19,448
Reduce Special Ed costs		490,511	579,134	1,069,645
Close the Academy (current enrollment of 11 students)			226,284	226,284
<b>Total Expenditure Reductions</b>	<b>-</b>	<b>3,650,219</b>	<b>3,965,126</b>	<b>7,615,345</b>
Transfers-In from Special Reserve Changes	(1,854,204)	(4,482,184)	7,338,064	1,001,676
<b>Total Budget Revision</b>	<b>52,762</b>	<b>(81,965)</b>	<b>12,803,190</b>	<b>12,773,987</b>

**Year 2 Assumptions – 2018-19:**

- COLA is estimated at 2.15%, with LCFF gap funding percentage of 66.12%.
- Increase to Unrestricted LCFF, net of Supplemental proportionality, is projected at approximately \$252 per ADA (a 2.9% increase).
- District enrollment is projected at 9,982, a decrease of 333 from 2017-18 CBEDS. Due to projected decline in enrollment, LCFF revenues are based on estimated prior year attendance of 10,060.18.
- Mandated cost block grant is budgeted at \$30.00 per ADA.
- Classroom staffing has been adjusted down by approximately 4 FTEs to reflect enrollment decline, and TK-3 class size at 25:1.
- Cost of step increases for all employees is estimated at \$1.6 million.
- Contributions from Unrestricted General Fund to Special Education is projected at \$19.7 million; a decrease of approximately \$0.22 million to reflect current 8<sup>th</sup> grade students in Non-Public Schools.

**Year 3 Assumptions – 2019-20:**

- COLA is estimated at 2.35%, with LCFF gap funding percentage of 64.92%.
- Net increase to Unrestricted LCFF, net of Supplemental proportionality, is projected at approximately \$240 per ADA (a 2.7% increase).
- District enrollment is projected at 9,851, a decrease of 131 from 2018-19 CBEDS. Due to projected decline in enrollment, LCFF revenues are based on estimated prior year attendance of 9,718.78.
- Mandated cost block grant is budgeted at \$30.00 per ADA.
- Classroom staffing does not change despite decreased enrollment due to decrease in TK-3 class size to 24:1.
- Cost of step increases for all employees is estimated at \$0.86 million.
- Contributions from Unrestricted General Fund to Special Education is projected at \$20.5 million; an increase of approximately \$0.87 million reflecting step increase for special education personnel.

The multi-year projections table below shows that the District is operating with ongoing deficits. State funding increases are not adequate to offset the combination of declining enrollment and expenditure increases. Administration will continue to monitor budget and realign programs in order to balance the General Fund budget in order to minimize transfers-in from Special Reserve Fund.

Multi-Year Projection - Combined General Fund  
2017-18 First Interim

Description	2017-18 First Interim Budget	2018-19 Projected	2019-20 Projected
Projected LCFF ADA	10,092.51	10,060.18	9,718.78
Projected "Funded" COLA	1.560%	2.150%	2.350%
LCFF Gap Closure Percentage	43.19%	66.12%	64.92%
Beginning Fund Balance	9,774,736	7,333,511	6,631,185
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	79,120,110	81,167,083	80,539,565
LCFF Entitlement - Supplemental Services	7,612,977	7,823,676	7,763,290
LCFF Special Ed Taxes	4,322,367	4,322,367	4,322,367
Federal Revenue	4,414,314	3,859,829	3,859,829
Other State Revenue	7,607,701	6,051,286	5,990,519
Other Local Revenue	5,892,321	5,777,208	6,527,208
Total Revenue/Other Income	108,969,790	109,001,449	109,002,778
<b>Expenditures</b>			
Certificated Salaries	51,075,241	51,061,970	51,118,448
Classified Salaries	16,908,420	15,976,680	16,096,818
Employee Benefits	27,404,020	27,838,744	29,025,991
Books and Supplies	3,573,528	2,109,890	2,086,967
Services, Other Operating	13,825,366	11,597,939	11,568,934
Capital Outlay	517,547	223,000	167,000
Other Outgo	7,789,539	7,519,159	7,402,816
Direct Support/Indirect Costs/TSF's Out	(201,618)	(67,305)	(67,305)
Total Expenditures/Other Outgo	120,892,043	116,260,076	117,399,668
Revenues over Expenditures Surplus/(Deficit)	(11,922,253)	(7,258,627)	(8,396,890)
Transfers-In from Special Reserve	9,481,028	6,556,301	8,374,456
<b>Ending Fund Balance</b>	<b>7,333,511</b>	<b>6,631,185</b>	<b>6,608,751</b>
Legally Restricted Balance	2,754,160	2,228,008	2,247,067
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>4,579,351</b>	<b>4,403,177</b>	<b>4,361,684</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	3,626,761	3,487,802	3,521,990
Committed and Assigned:			
Inventories, Prepaid, Revolving Fund	104,704	104,614	104,524
LCAP Supplemental Services	351,778	351,778	351,778
Early Retirement Program	496,109	458,982	383,391
Total Reserved, Committed and Assigned Fund Balance	4,579,352	4,403,176	4,361,683
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>



**LONG-TERM FINANCIAL IMPLICATION**

In the late 1990s and early 2000s, both STRS (certificated employees) and PERS (classified employees) retirement systems were fully funded and the pension benefits were increased at that time. Since then investment returns declined, creditable compensation increased more than predicted, and retirees have been living longer than anticipated.

As discussed above in the Employee Benefit section, CalSTRS and CalPERS rates are expected to increase annually on schedule as shown in the table below, putting more pressure on District budget.

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 Projection	2019-20 Projection	2020-21 Projection	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
STRS	8.2500%	8.8800%	10.7300%	12.5800%	14.4300%	16.2800%	18.1300%	19.1000%	19.1000%	19.1000%	19.1000%	19.1000%
PERS	11.4420%	11.7710%	11.8470%	13.8880%	15.5310%	18.1000%	20.8000%	23.8000%	25.2000%	26.1000%	26.8000%	27.3000%

Based on the projected rates change and current 2017-18 budgeted salaries, projected LCFF revenues increases will mostly be diverted to cover the cost increase of STRS and PERS. In some years, LCFF net revenue increase will not be enough to cover STRS and PERS cost increase.

	2016-17	2017-18 Budget	2018-19 Projection	2019-20 Projection	2020-21 Projection	2021-22 Projection
Enrollment	10,362	10,207	9,982	9,851	9,665	9,588
LCFF ADA	10,343	10,093	10,060	9,719	9,591	9,412
COLA	0.00%	1.56%	2.15%	2.35%	2.57%	0.00%
Funding Rate	96.5%	97.5%	98.6%	98.9%	100.0%	100.0%

**LCFF Entitlement:**

Prior Year Entitlement	\$ 84,515,092	\$ 86,839,216	\$ 86,733,087	\$ 88,990,759	\$ 88,302,855	\$ 90,376,498
Funding Increase	\$ 4,377,100	\$ 2,050,192	\$ 2,543,633	\$ 2,414,013	\$ 3,276,849	\$ 114,066
<b>ADA Growth/(Loss)</b>	<b>\$ (2,052,976)</b>	<b>\$ (2,156,321)</b>	<b>\$ (285,961)</b>	<b>\$ (3,101,917)</b>	<b>\$ (1,203,206)</b>	<b>\$ (1,685,048)</b>
LCFF Transitional Entitlement	86,839,216	86,733,087	88,990,759	88,302,855	90,376,498	88,805,516
Supplemental Proportionality	\$ 7,640,921	\$ 7,612,977	\$ 7,823,676	\$ 7,763,290	\$ 7,858,748	\$ 7,715,932
LCFF Revenue Increase	\$ 2,324,124	\$ (106,129)	\$ 2,257,672	\$ (687,904)	\$ 2,073,643	\$ (1,570,982)
Less: Supplemental Proportionality	\$ 1,093,718	\$ (27,944)	\$ 210,699	\$ (60,386)	\$ 95,458	\$ (142,816)
Net LCFF Revenue Increase, General Purpose	\$ 1,230,406	\$ (78,185)	\$ 2,046,973	\$ (627,518)	\$ 1,978,185	\$ (1,428,166)

**Annual STRS/PERS Increase:**

STRS increase	1,010,149	1,018,914	892,683	901,037	484,115	-
PERS increase	446,465	412,540	346,790	365,083	441,587	206,074
Total STRS/PERS cost increase	1,456,613	1,431,454	1,239,472	1,266,120	925,702	206,074

<b>Net Available After STRS/PERS Increase</b>	<b>\$ (226,207)</b>	<b>\$ (1,509,639)</b>	<b>\$ 807,501</b>	<b>\$ (1,893,638)</b>	<b>\$ 1,052,483</b>	<b>\$ (1,634,240)</b>
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**CONCLUSION**

While State funding has improved since implementation of LCFF, the District still only receive 97.5% of its entitlement and is has not been restored to the funding level of 2007-08. However, employee salary schedules have increased by 17.5% and STRS and PERS rates have increased 44.75% cumulatively from 2013-14 through 2017-18.

The District's declining enrollment is also a major cause for concern. Loss of revenue due to enrollment decline exceeds the increase in state funding in some years, and the District must review programs and operations in order to continue to deliver the most effective instructional programs and still maintain a balanced budget. As enrollment decline and average school size is at less than the schools' maximum capacity, operating and maintenance costs per pupil increase to an inefficient level. The average per pupil cost of plant maintenance and operations was \$715.09 in 2006-07 (total cost of \$8.5 million) and \$838.46 in 2016-17 (total cost of \$8.7 million), excluding site personnel.

<b>Year</b>	<b>CBEDS Enrollment</b>	<b>Average Elementary School Size</b>	<b>Average Intermediate School Size</b>
<b>2006-07</b>	<b>11,899</b>	566	888
2007-08	11,874	581	858
2008-09	11,759	580	825
2009-10	11,633	570	836
2010-11	11,535	562	847
2011-12	11,517	566	820
2012-13	11,372	556	824
2013-14	11,156	545	811
2014-15	10,921	536	781
2015-16	10,632	519	778
2016-17	10,362	505	761
2017-18	10,315	493	721
<i>2018-19 Projection</i>	<i>9,982</i>	<i>488</i>	<i>724</i>
<i>2019-20 Projection</i>	<i>9,851</i>	<i>483</i>	<i>709</i>
<i>2020-21 Projection</i>	<i>9,665</i>	<i>477</i>	<i>680</i>
<i>2021-22 Projection</i>	<i>9,588</i>	<i>477</i>	<i>650</i>

The School Consolidation Committee has been convened to determine and make recommendation to the Board of which schools to close. More information on the Committee's work and meeting schedule are available on the District website.

Oak Grove School District  
Multi-Year Projection - Assumptions  
2017-18 First Interim

Description	2017-18 First Interim Budget	2018-19 Projected	2019-20 Projected
<b>REVENUES:</b>			
<b>Local Control Funding Formula (LCFF)</b>			
Projected "Funded" COLA	1.56%	2.15%	2.35%
LCFF Gap Closure Percentage (DOF)	43.19%	66.12%	64.92%
<b>LCFF Apportionment per ADA</b>			
LCFF Unrestricted	\$ 7,839	\$ 8,068	\$ 8,287
LCFF Supplemental Grant	\$ 754	\$ 778	\$ 799
<b>Total LCFF Apportionment per ADA</b>	<b>\$ 8,593</b>	<b>\$ 8,846</b>	<b>\$ 9,086</b>
<b>Enrollment &amp; ADA</b>			
District Enrollment	10,315	9,982	9,851
LCFF ADA (including COE)	10,092.51	10,060.18	9,718.78
<b>Mandated Cost Block Grant</b>			
Per ADA Allocation	\$ 30	\$ 30	\$ 30
Estimated Block Grant Amount	\$ 304,000	\$ 276,153	\$ 270,065
<b>One Time Discretionary Grant</b>			
Per ADA Allocation	\$147	\$0	\$0
Estimated Grant Amount	1,472,909	-	-
<b>One Time Educator Effectiveness</b>	-	-	-
<b>Lottery Apportionment per ADA</b>			
Unrestricted Lottery	\$146.00	\$146.00	\$146.00
Restricted Lottery - Proposition 20	\$48.00	\$48.00	\$48.00
State Categorical COLA	1.56%	2.15%	2.35%
Special Education COLA on State	1.56%	2.15%	2.35%
<b>EXPENDITURES:</b>			
<b>Staffing:</b>			
TK-3 Class Size	25:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions Plan:			
Certificated	Included	-10.0 FTE	-6.0 FTE
Classified	Included	-31.0 FTE	-1.4 FTE
Projected Compensation Increase - Step Increases	Included	\$ 1,605,049	\$ 861,460
<b>Negotiation Status</b>			



Oak Grove School District  
Multi-Year Projection - Assumptions  
2017-18 First Interim

Description	2017-18 First Interim Budget	2018-19 Projected	2019-20 Projected
OGEA	Included	Not included	Not included
AFSCME	Included	Not included	Not included
CSEA	Included	Not included	Not included
OGMA	Included	Not included	Not included
Executive Team	Not included	Not included	Not included
<b>Benefit Rates</b>			
STRS Employer Rate	14.430%	16.280%	18.130%
PERS Employer Rate	15.531%	18.100%	20.800%
Certificated Statutory Benefits Rate	3.23%	3.23%	3.23%
Classified Statutory Benefits Rate	9.43%	9.43%	9.43%
OGEA Health & Welfare Cap			
OGEA Health & Welfare Maximum Cap	\$23,871	\$24,524	\$24,524
CSEA Health & Welfare Maximum Cap	\$15,872	\$16,292	\$16,292
AFSME Health & Welfare Maximum Cap	\$9,474	\$9,690	\$9,690
OGMA Health & Welfare Maximum CAP	\$24,020	\$24,020	\$24,020
<b>Other Post Employment Benefits (OPEB)</b>			
Number of Retirees for Early Retirement Benefits	69	55	44
Retiree Health Benefits Cost	\$ 541,791	\$ 496,109	\$ 458,817
California CPI	3.42%	3.35%	3.02%
Indirect Cost Rate	5.85%	5.85%	5.85%
<b>Contributions from Unrestricted G/F:</b>			
Special Education	\$ 19,904,131	\$ 19,679,617	\$ 20,552,245
Routine Repair/Restricted	\$ 2,801,693	\$ 2,801,693	\$ 2,801,693
Community Day, Solar Local Grant, & Other	\$ 361,180	\$ 361,180	\$ 361,180
<b>Total Contributions</b>	<b>\$ 23,067,004</b>	<b>\$ 22,842,490</b>	<b>\$ 23,715,118</b>
<b>Other Financing Sources/Uses:</b>	<b>\$ 9,481,028</b>	<b>\$ 6,556,301</b>	<b>\$ 8,374,456</b>

Oak Grove School District  
Multi-Year Projection - General Fund  
2017-18 First Interim

Description	2017-18 First Interim Budget	2018-19 Projected	2019-20 Projected
Projected LCFF ADA	10,092.51	10,060.18	9,718.78
Projected "Funded" COLA	1.560%	2.150%	2.350%
LCFF Gap Closure Percentage	43.19%	66.12%	64.92%
Beginning Fund Balance	9,774,736	7,333,511	6,631,185
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	79,120,110	81,167,083	80,539,565
LCFF Entitlement - Supplemental Services	7,612,977	7,823,676	7,763,290
LCFF Special Ed Taxes	4,322,367	4,322,367	4,322,367
Federal Revenue	4,414,314	3,859,829	3,859,829
Other State Revenue	7,607,701	6,051,286	5,990,519
Other Local Revenue	5,892,321	5,777,208	6,527,208
Total Revenue/Other Income	108,969,790	109,001,449	109,002,778
Total funds available (Beg. balance + Revenue)	118,744,526	116,334,960	115,633,963
<b>Expenditures</b>			
Certificated Salaries	51,075,241	51,061,970	51,118,448
Classified Salaries	16,908,420	15,976,680	16,096,818
Employee Benefits	27,404,020	27,838,744	29,025,991
Books and Supplies	3,573,528	2,109,890	2,086,967
Services, Other Operating	13,825,366	11,597,939	11,568,934
Capital Outlay	517,547	223,000	167,000
Other Outgo	7,789,539	7,519,159	7,402,816
Direct Support/Indirect Costs/TSF's Out	(201,618)	(67,305)	(67,305)
Total Expenditures/Other Outgo	120,892,043	116,260,076	117,399,668
Revenues over Expenditures Surplus/(Deficit)	(11,922,253)	(7,258,627)	(8,396,890)
Transfers-In from Special Reserve	9,481,028	6,556,301	8,374,456
<b>Ending Fund Balance</b>	<b>7,333,511</b>	<b>6,631,185</b>	<b>6,608,751</b>
Legally Restricted Balance	2,754,160	2,228,008	2,247,067
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>4,579,351</b>	<b>4,403,177</b>	<b>4,361,684</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	3,626,761	3,487,802	3,521,990
Committed and Assigned:			
Inventories, Prepaid, Revolving Fund	104,704	104,614	104,524
LCAP Supplemental Services	351,778	351,778	351,778
Early Retirement Program	496,109	458,982	383,391
Total Reserved, Committed and Assigned Fund Balance	4,579,352	4,403,176	4,361,683
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>



Oak Grove School District  
Multi-Year Projection - Unrestricted General Fund  
2017-18 First Interim

Description	2017-18 First Interim Budget	2018-19 Projected	2019-20 Projected
Projected LCFF ADA	10,092.51	10,060.18	9,718.78
Projected "Funded" COLA	1.560%	2.150%	2.350%
LCFF Gap Closure Percentage	43.19%	66.12%	64.92%
Beginning Fund Balance	5,827,082	4,579,352	4,403,176
<b>Revenues:</b>			
LCFF Unrestricted	79,120,110	81,167,083	80,539,565
LCFF Supplemental	7,612,977	7,823,676	7,763,290
LCFF Special Ed Taxes			
Federal Revenue	145,000	145,000	145,000
Other State Revenue	3,369,297	1,836,466	1,777,641
Other Local Revenue	3,809,051	4,559,051	5,309,051
Contribution to Routine Restricted Maintenance	(2,801,693)	(2,801,693)	(2,801,693)
Contribution to Categorical Programs	(361,180)	(361,180)	(361,180)
Contribution to Special Education	(19,904,131)	(19,679,617)	(20,552,245)
Contribution to Restricted Programs	(23,067,004)	(22,842,490)	(23,715,118)
General "Other Rev" Increase	-	-	-
Total Revenue/Other Income	70,989,431	72,688,787	71,819,429
Total funds available (Beg. balance + Revenue)	76,816,513	77,268,138	76,222,605
<b>Expenditures</b>			
Certificated Salaries	41,575,823	41,627,704	41,616,325
Classified Salaries	12,036,891	11,153,555	11,199,131
Employee Benefits	19,954,565	20,236,392	21,169,948
Employee Salaries and Benefits	73,567,279	73,017,651	73,985,404
Books and Supplies	1,510,249	1,544,475	1,537,680
Services, Other Operating	7,362,737	5,943,873	6,003,492
Capital Outlay	135,000	101,000	45,000
Other Outgo	616,978	288,318	137,857
Direct Support/Indirect Costs/TSF's Out	(1,474,054)	(1,474,054)	(1,474,054)
Projected Unexpended Budget Capacity ("UBC")			
Other Expenditures, Uses, and Transfers-Out	8,150,910	6,403,612	6,249,975
Total Expenditures/Other Outgo	81,718,189	79,421,263	80,235,379
Revenues over Expenditures Surplus/(Deficit)	(10,728,758)	(6,732,477)	(8,415,950)
Transfers-In from Special Reserve	9,481,028	6,556,301	8,374,456
<b>Ending Fund Balance</b>	<b>4,579,352</b>	<b>4,403,176</b>	<b>4,361,682</b>
Legally Restricted Balance			
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>4,579,352</b>	<b>4,403,176</b>	<b>4,361,682</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	3,626,761	3,487,802	3,521,990
Committed and Assigned:			
Inventories, Prepaid, Revolving Fund	104,704	104,614	104,524
LCAP Supplemental Services	351,778	351,778	351,778
Early Retirement Program	496,109	458,982	383,391
Site Carryover	-	-	-
	-	-	-
Total Reserved, Committed and Assigned Fund Balance	4,579,352	4,403,176	4,361,683
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FY 2017-18**      **First Interim**

**FY 2017-18**      **First Interim**

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

**Note:** Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

Early Retirement Program			496,109
LCAP Supplemental Services		Sum FundBal RES	351,778
			-
Inventories, Prepaid and Revolving Fund		952,590	104,704

## GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,579,351	0	4,579,351	579,329	5,158,680	2,174,831	2,754,160	7,333,511
LOFF FUNDING FORMULA	88,990,759	-	88,990,759	4,322,367	93,313,126	-	4,322,367	93,313,126
FEDERAL REVENUE	145,000	-	145,000	2,041,457	2,186,457	1,673,372	3,714,829	3,859,829
OTHER STATE REVENUE	1,836,466	-	1,836,466	603,671	2,440,137	3,611,149	4,214,820	6,051,286
OTHER LOCAL REVENUE	2,782,235	1,776,816	4,559,051	524,049	5,083,100	694,108	1,218,157	5,777,208
CONTRIBUTION TO RRM	(2,801,693)	-	(2,801,693)	-	(2,801,693)	2,801,693	2,801,693	-
CONTRIBUTION TO CATEGORICAL PGMS	(361,180)	-	(361,180)	19,679,617	(361,180)	361,180	19,679,617	-
CONTRIBUTION TO SPECIAL ED	(19,679,617)	-	(19,679,617)	-	-	-	-	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	6,556,301	-	6,556,301	-	6,556,301	-	-	6,556,301
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>77,468,271</b>	<b>1,776,816</b>	<b>79,245,087</b>	<b>27,171,161</b>	<b>106,416,248</b>	<b>9,141,502</b>	<b>36,312,663</b>	<b>115,557,750</b>
Projected total funds available	82,047,622	1,776,816	83,824,438	27,750,489	111,574,928	11,316,333	39,066,822	122,891,261
CERTIFICATED SALARIES	41,059,476	568,228	41,627,704	8,350,978	49,978,682	1,083,288	9,434,266	51,061,970
CLASSIFIED SALARIES	10,418,623	734,932	11,153,555	3,816,860	14,970,415	1,006,265	4,823,125	15,976,680
EMPLOYEE BENEFITS	19,791,632	444,760	20,236,392	4,680,897	24,917,289	2,921,455	7,602,352	27,838,744
BOOKS AND SUPPLIES	1,533,272	11,203	1,544,475	72,556	1,617,031	492,859	565,415	2,109,890
SERVICES, OTHER OPERATING	5,931,814	12,059	5,943,873	3,427,210	9,371,083	2,226,856	5,654,066	11,597,939
CAPITAL OUTLAY	101,000	-	101,000	-	101,000	122,000	122,000	223,000
Transfers	150,461	-	150,461	-	150,461	-	-	150,461
OTHER OUTGO	132,223	5,634	137,857	6,264,181	6,402,038	966,660	7,230,841	7,368,698
DIRECT SUPPORT/INDIRECT COSTS	(1,474,054)	-	(1,474,054)	1,137,807	(336,247)	268,942	1,406,749	(67,305)
<b>Projected Total Expenditures/Other Outgo</b>	<b>77,644,447</b>	<b>1,776,816</b>	<b>79,421,263</b>	<b>27,750,489</b>	<b>107,171,752</b>	<b>9,088,324</b>	<b>36,838,813</b>	<b>116,260,076</b>
Projected REV/ Greater (Less) Than EXP	(176,176)	-	(176,176)	(579,329)	(755,504)	53,178	(526,150)	(702,326)
<b>ENDING BALANCE</b>	<b>4,403,175</b>	<b>0</b>	<b>4,403,175</b>	<b>0</b>	<b>4,403,176</b>	<b>2,228,008</b>	<b>2,228,008</b>	<b>6,631,184</b>
UNRESTRICTED RESERVE Without Cuts			3,487,802					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,487,802					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services			Sum FundBal RES					
			458,982					
			351,778					
Inventories, Prepaid and Revolving Fund								
			915,373					
			104,614					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

## GENERAL FUND (Unrestructured/Restructured)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restructured General Fund	Total General Fund
BEGINNING BALANCE	4,403,175	0	4,403,175	0	4,403,176	2,228,008	2,228,008	6,631,184
LCFF FUNDING FORMULA	88,302,855	-	88,302,855	4,322,367	92,625,222	-	4,322,367	92,625,222
FEDERAL REVENUE	145,000	-	145,000	2,041,457	2,186,457	1,673,372	3,714,829	3,859,829
OTHER STATE REVENUE	1,777,641	-	1,777,641	617,857	2,395,498	3,595,021	4,212,878	5,990,519
OTHER LOCAL REVENUE	3,532,235	1,776,816	5,309,051	524,049	5,833,100	694,108	1,218,157	6,527,208
CONTRIBUTION TO RRM	(2,801,693)	-	(2,801,693)	-	(2,801,693)	2,801,693	2,801,693	-
CONTRIBUTION TO CATEGORICAL PGMS	(361,180)	-	(361,180)	-	(361,180)	361,180	361,180	-
CONTRIBUTION TO SPECIAL ED	(20,552,245)	-	(20,552,245)	20,552,245	-	-	20,552,245	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	8,374,456	-	8,374,456	-	8,374,456	-	-	8,374,456
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>78,417,069</b>	<b>1,776,816</b>	<b>80,193,885</b>	<b>28,057,975</b>	<b>108,251,860</b>	<b>9,125,374</b>	<b>37,183,349</b>	<b>117,377,234</b>
Projected total funds available	82,820,244	1,776,816	84,597,061	28,057,975	112,655,036	11,353,382	39,411,357	124,008,418
CERTIFICATED SALARIES	41,048,097	568,228	41,616,325	8,418,835	50,035,160	1,083,288	9,502,123	51,118,448
CLASSIFIED SALARIES	10,464,199	734,932	11,199,131	3,891,422	15,090,553	1,006,265	4,897,687	16,096,818
EMPLOYEE BENEFITS	20,725,188	444,760	21,169,948	4,934,588	26,104,536	2,921,455	7,856,043	29,025,991
BOOKS AND SUPPLIES	1,526,477	11,203	1,537,680	72,556	1,610,236	476,731	549,287	2,086,967
SERVICES, OTHER OPERATING	5,991,433	12,059	6,003,492	3,338,586	9,342,078	2,226,856	5,565,442	11,568,934
CAPITAL OUTLAY	45,000	-	45,000	-	45,000	122,000	122,000	167,000
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	132,223	5,634	137,857	6,264,181	6,402,038	1,000,778	7,264,959	7,402,816
DIRECT SUPPORT/INDIRECT COSTS	(1,474,054)	-	(1,474,054)	1,137,807	(336,247)	268,942	1,406,749	(67,305)
<b>Projected Total Expenditures/Other Outgo</b>	<b>78,458,563</b>	<b>1,776,816</b>	<b>80,235,379</b>	<b>28,057,975</b>	<b>108,293,354</b>	<b>9,106,314</b>	<b>37,164,289</b>	<b>117,399,668</b>
Projected REV Greater (Less) Than EXP	(41,494)	-	(41,494)	-	(41,494)	19,060	19,061	(22,433)
<b>ENDING BALANCE</b>	<b>4,361,681</b>	<b>0</b>	<b>4,361,682</b>	<b>0</b>	<b>4,361,682</b>	<b>2,247,067</b>	<b>2,247,067</b>	<b>6,608,749</b>
UNRESTRICTED RESERVE Without Cuts			3,521,990					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,521,990					
MORE (LESS THAN) REQ'D			(0)					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program			383,391					
LCAP Supplemental Services		Sum FundBal RES	351,778					
Inventories, Prepaid and Revolving Fund		839,692	104,524					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.



**Oak Grove School District**  
**F.T.E. Summary - Combined General Fund**

<b>2017-18 First Interim Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	397.00	0.00	397.00	4.60	74.48	79.08	476.08
1200 Certificated Pupil Support	6.55	5.80	12.35	0.30	13.12	13.42	25.77
1300 Certificated Administrator	29.86	0.00	29.86	2.54	2.00	4.54	34.40
1900 Other Certificated Salaries	7.00	0.00	7.00	0.44	2.00	2.44	9.44
<b>Total Certificated</b>	<b>440.41</b>	<b>5.80</b>	<b>446.21</b>	<b>7.88</b>	<b>91.60</b>	<b>99.47</b>	<b>545.68</b>
2100 Instructional Aids	9.00	0.00	9.00	0.00	79.52	79.52	88.52
2200 Classified Support	88.63	14.13	102.76	7.48	0.00	7.48	110.24
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	61.48	0.00	61.48	1.88	2.00	3.88	65.36
2900 Other Classified Salaries	12.46	0.00	12.46	0.60	3.50	4.10	16.56
<b>Total Classified</b>	<b>179.13</b>	<b>14.13</b>	<b>193.25</b>	<b>11.41</b>	<b>85.02</b>	<b>96.43</b>	<b>289.68</b>
<b>TOTAL FTE</b>	<b>619.54</b>	<b>19.93</b>	<b>639.46</b>	<b>19.28</b>	<b>176.62</b>	<b>195.90</b>	<b>835.37</b>

<b>2017-18 Adopted Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	401.40	0.00	401.40	4.60	75.30	79.90	481.30
1200 Certificated Pupil Support	6.55	5.80	12.35	0.30	13.12	13.42	25.77
1300 Certificated Administrator	29.86	0.00	29.86	1.54	2.00	3.54	33.40
1900 Other Certificated Salaries	7.00	0.00	7.00	0.44	2.00	2.44	9.44
<b>Total Certificated</b>	<b>444.81</b>	<b>5.80</b>	<b>450.61</b>	<b>6.88</b>	<b>92.42</b>	<b>99.30</b>	<b>549.91</b>
<b>Classified</b>							
2100 Instructional Aids	10.00	0.00	10.00	0.00	82.56	82.56	92.56
2200 Classified Support	88.06	14.13	102.19	7.48	0.00	7.48	109.67
2300 Classified Administrator	8.55	0.00	8.55	1.45	0.00	1.45	10.00
2400 Clerical and Office Salaries	61.58	0.00	61.58	1.88	2.00	3.88	65.46
2900 Other Classified Salaries	13.84	0.00	13.84	0.60	3.10	3.70	17.54
<b>Total Classified</b>	<b>182.03</b>	<b>14.13</b>	<b>196.16</b>	<b>11.41</b>	<b>87.66</b>	<b>99.07</b>	<b>295.23</b>
<b>TOTAL FTE</b>	<b>626.84</b>	<b>19.93</b>	<b>646.77</b>	<b>18.29</b>	<b>180.08</b>	<b>198.37</b>	<b>845.14</b>
<b>TOTAL FTE Change</b>	<b>(7.30)</b>	<b>(0.00)</b>	<b>(7.31)</b>	<b>0.99</b>	<b>(3.46)</b>	<b>(2.47)</b>	<b>(9.77)</b>

**Oak Grove School District  
F.T.E. Summary - All Funds**

2017-18 First Interim Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	397.00	0.00	397.00	4.60	74.48	79.08	476.08	0.00	0.00	0.00	476.08
1200 Certificated Pupil Support	6.55	5.80	12.35	0.30	13.12	13.42	25.77	0.00	0.00	0.00	25.77
1300 Certificated Administrator	29.86	0.00	29.86	2.54	2.00	4.54	34.40	0.00	0.00	0.60	35.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.44	2.00	2.44	9.44	0.00	0.00	0.00	9.44
Total Certificated	440.41	5.80	446.21	7.88	91.60	99.47	545.68	0.00	0.00	0.60	546.28
2100 Instructional Aids	9.00	0.00	9.00	0.00	79.52	79.52	88.52	0.00	0.00	0.00	88.52
2200 Classified Support	88.63	14.13	102.76	7.48	0.00	7.48	110.24	39.31	0.00	0.50	150.05
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	3.00	13.00
2400 Clerical and Office Salaries	61.48	0.00	61.48	1.88	2.00	3.88	65.36	1.50	1.00	0.50	68.36
2900 Other Classified Salaries	12.46	0.00	12.46	0.60	3.50	4.10	16.56	0.00	0.00	20.46	37.03
Total Classified	179.13	14.13	193.25	11.41	85.02	96.43	289.68	41.81	1.00	24.46	356.96
TOTAL FTE	619.54	19.93	639.46	19.28	176.62	195.90	835.37	41.81	1.00	25.06	903.24

2017-18 Adopted Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	401.40	0.00	401.40	4.60	75.30	79.90	481.30	0.00	0.00	0.00	481.30
1200 Certificated Pupil Support	6.55	5.80	12.35	0.30	13.12	13.42	25.77	0.00	0.00	0.00	25.77
1300 Certificated Administrator	29.86	0.00	29.86	1.54	2.00	3.54	33.40	0.00	0.00	0.60	34.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.44	2.00	2.44	9.44	0.00	0.00	0.00	9.44
Total Certificated	444.81	5.80	450.61	6.88	92.42	99.30	549.91	0.00	0.00	0.60	550.51
2100 Instructional Aids	10.00	0.00	10.00	0.00	82.56	82.56	92.56	0.00	0.00	0.00	92.56
2200 Classified Support	88.06	14.13	102.19	7.48	0.00	7.48	109.67	31.56	0.00	0.50	141.73
2300 Classified Administrator	8.55	0.00	8.55	1.45	0.00	1.45	10.00	0.00	0.00	2.00	12.00
2400 Clerical and Office Salaries	61.58	0.00	61.58	1.88	2.00	3.88	65.46	1.75	1.00	0.40	68.61
2900 Other Classified Salaries	13.84	0.00	13.84	0.60	3.10	3.70	17.54	0.00	0.00	16.86	34.40
Total Classified	182.03	14.13	196.16	11.41	87.66	99.07	295.23	33.31	1.00	19.76	349.30
TOTAL FTE	626.84	19.93	646.77	18.29	180.08	198.37	845.14	33.31	1.00	20.36	899.81
TOTAL FTE Change	(7.30)	(0.00)	(7.31)	0.99	(3.46)	(2.47)	(9.77)	8.50	0.00	4.70	3.43

2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01	1999-00	1998-99	1997-98	1996-97	1995-96	1994-95	1993-94	1992-93	1991-92	1990-91	1989-90	1988-89	1987-88	1986-87	1985-86	1984-85	1983-84	1982-83	1981-82	1980-81	1979-80	1978-79	1977-78	1976-77	1975-76	1974-75	1973-74	1972-73	1971-72	1970-71	1969-70	1968-69	1967-68	1966-67	1965-66	1964-65	1963-64	1962-63	1961-62	1960-61	1959-60	1958-59	1957-58	1956-57	1955-56	1954-55	1953-54	1952-53	1951-52	1950-51	1949-50	1948-49	1947-48	1946-47	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40	1938-39	1937-38	1936-37	1935-36	1934-35	1933-34	1932-33	1931-32	1930-31	1929-30	1928-29	1927-28	1926-27	1925-26	1924-25	1923-24	1922-23	1921-22	1920-21	1919-20	1918-19	1917-18	1916-17	1915-16	1914-15	1913-14	1912-13	1911-12	1910-11	1909-10	1908-09	1907-08	1906-07	1905-06	1904-05	1903-04	1902-03	1901-02	1900-01	1899-00	1898-99	1897-98	1896-97	1895-96	1894-95	1893-94	1892-93	1891-92	1890-91	1889-90	1888-89	1887-88	1886-87	1885-86	1884-85	1883-84	1882-83	1881-82	1880-81	1879-80	1878-79	1877-78	1876-77	1875-76	1874-75	1873-74	1872-73	1871-72	1870-71	1869-70	1868-69	1867-68	1866-67	1865-66	1864-65	1863-64	1862-63	1861-62	1860-61	1859-60	1858-59	1857-58	1856-57	1855-56	1854-55	1853-54	1852-53	1851-52	1850-51	1849-50	1848-49	1847-48	1846-47	1845-46	1844-45	1843-44	1842-43	1841-42	1840-41	1839-40	1838-39	1837-38	1836-37	1835-36	1834-35	1833-34	1832-33	1831-32	1830-31	1829-30	1828-29	1827-28	1826-27	1825-26	1824-25	1823-24	1822-23	1821-22	1820-21	1819-20	1818-19	1817-18	1816-17	1815-16	1814-15	1813-14	1812-13	1811-12	1810-11	1809-10	1808-09	1807-08	1806-07	1805-06	1804-05	1803-04	1802-03	1801-02	1800-01	1799-00	1798-99	1797-98	1796-97	1795-96	1794-95	1793-94	1792-93	1791-92	1790-91	1789-90	1788-89	1787-88	1786-87	1785-86	1784-85	1783-84	1782-83	1781-82	1780-81	1779-80	1778-79	1777-78	1776-77	1775-76	1774-75	1773-74	1772-73	1771-72	1770-71	1769-70	1768-69	1767-68	1766-67	1765-66	1764-65	1763-64	1762-63	1761-62	1760-61	1759-60	1758-59	1757-58	1756-57	1755-56	1754-55	1753-54	1752-53	1751-52	1750-51	1749-50	1748-49	1747-48	1746-47	1745-46	1744-45	1743-44	1742-43	1741-42	1740-41	1739-40	1738-39	1737-38	1736-37	1735-36	1734-35	1733-34	1732-33	1731-32	1730-31	1729-30	1728-29	1727-28	1726-27	1725-26	1724-25	1723-24	1722-23	1721-22	1720-21	1719-20	1718-19	1717-18	1716-17	1715-16	1714-15	1713-14	1712-13	1711-12	1710-11	1709-10	1708-09	1707-08	1706-07	1705-06	1704-05	1703-04	1702-03	1701-02	1700-01	1699-00	1698-99	1697-98	1696-97	1695-96	1694-95	1693-94	1692-93	1691-92	1690-91	1689-90	1688-89	1687-88	1686-87	1685-86	1684-85	1683-84	1682-83	1681-82	1680-81	1679-80	1678-79	1677-78	1676-77	1675-76	1674-75	1673-74	1672-73	1671-72	1670-71	1669-70	1668-69	1667-68	1666-67	1665-66	1664-65	1663-64	1662-63	1661-62	1660-61	1659-60	1658-59	1657-58	1656-57	1655-56	1654-55	1653-54	1652-53	1651-52	1650-51	1649-50	1648-49	1647-48	1646-47	1645-46	1644-45	1643-44	1642-43	1641-42	1640-41	1639-40	1638-39	1637-38	1636-37	1635-36	1634-35	1633-34	1632-33	1631-32	1630-31	1629-30	1628-29	1627-28	1626-27	1625-26	1624-25	1623-24	1622-23	1621-22	1620-21	1619-20	1618-19	1617-18	1616-17	1615-16	1614-15	1613-14	1612-13	1611-12	1610-11	1609-10	1608-09	1607-08	1606-07	1605-06	1604-05	1603-04	1602-03	1601-02	1600-01	1599-00	1598-99	1597-98	1596-97	1595-96	1594-95	1593-94	1592-93	1591-92	1590-91	1589-90	1588-89	1587-88	1586-87	1585-86	1584-85	1583-84	1582-83	1581-82	1580-81	1579-80	1578-79	1577-78	1576-77	1575-76	1574-75	1573-74	1572-73	1571-72	1570-71	1569-70	1568-69	1567-68	1566-67	1565-66	1564-65	1563-64	1562-63	1561-62	1560-61	1559-60	1558-59	1557-58	1556-57	1555-56	1554-55	1553-54	1552-53	1551-52	1550-51	1549-50	1548-49	1547-48	1546-47	1545-46	1544-45	1543-44	1542-43	1541-42	1540-41	1539-40	1538-39	1537-38	1536-37	1535-36	1534-35	1533-34	1532-33	1531-32	1530-31	1529-30	1528-29	1527-28	1526-27	1525-26	1524-25	1523-24	1522-23	1521-22	1520-21	1519-20	1518-19	1517-18	1516-17	1515-16	1514-15	1513-14	1512-13	1511-12	1510-11	1509-10	1508-09	1507-08	1506-07	1505-06	1504-05	1503-04	1502-03	1501-02	1500-01	1499-00	1498-99	1497-98	1496-97	1495-96	1494-95	1493-94	1492-93	1491-92	1490-91	1489-90	1488-89	1487-88	1486-87	1485-86	1484-85	1483-84	1482-83	1481-82	1480-81	1479-80	1478-79	1477-78	1476-77	1475-76	1474-75	1473-74	1472-73	1471-72	1470-71	1469-70	1468-69	1467-68	1466-67	1465-66	1464-65	1463-64	1462-63	1461-62	1460-61	1459-60	1458-59	1457-58	1456-57	1455-56	1454-55	1453-54	1452-53	1451-52	1450-51	1449-50	1448-49	1447-48	1446-47	1445-46	1444-45	1443-44	1442-43	1441-42	1440-41	1439-40	1438-39	1437-38	1436-37	1435-36	1434-35	1433-34	1432-33	1431-32	1430-31	1429-30	1428-29	1427-28	1426-27	1425-26	1424-25	1423-24	1422-23	1421-22	1420-21	1419-20	1418-19	1417-18	1416-17	1415-16	1414-15	1413-14	1412-13	1411-12	1410-11	1409-10	1408-09	1407-08	1406-07	1405-06	1404-05	1403-04	1402-03	1401-02	1400-01	1399-00	1398-99	1397-98	1396-97	1395-96	1394-95	1393-94	1392-93	1391-92	1390-91	1389-90	1388-89	1387-88	1386-87	1385-86	1384-85	1383-84	1382-83	1381-82	1380-81	1379-80	1378-79	1377-78	1376-77	1375-76	1374-75	1373-74	1372-73	1371-72	1370-71	1369-70	1368-69	1367-68	1366-67	1365-66	1364-65	1363-64	1362-63	1361-62	1360-61	1359-60	1358-59	1357-58	1356-57	1355-56	1354-55	1353-54	1352-53	1351-52	1350-51	1349-50	1348-49	1347-48	1346-47	1345-46	1344-45	1343-44	1342-43	1341-42	1340-41	1339-40	1338-39	1337-38	1336-37	1335-36	1334-35	1333-34	1332-33	1331-32	1330-31	1329-30	1328-29	1327-28	1326-27	1325-26	1324-25	1323-24	1322-23	1321-22	1320-21	1319-20	1318-19	1317-18	1316-17	1315-16	1314-15	1313-14	1312-13	1311-12	1310-11	1309-10	1308-09	1307-08	1306-07	1305-06	1304-05	1303-04	1302-03	1301-02	1300-01	1299-00	1298-99	1297-98	1296-97	1295-96	1294-95	1293-94	1292-93	1291-92	1290-91	1289-90	1288-89	1287-88	1286-87	1285-86	1284-85	1283-84	1282-83	1281-82	1280-81	1279-80	1278-79	1277-78	1276-77	1275-76	1274-75	1273-74	1272-73	1271-72	1270-71	1269-70	1268-69	1267-68	1266-67	1265-66	1264-65	1263-64	1262-63	1261-62	1260-61	1259-60	1258-59	1257-58	1256-57	1255-56	1254-55	1253-54	1252-53	1251-52	1250-51	1249-50	1248-49	1247-48	1246-47	1245-46	1244-45	1243-44	1242-43	1241-42	1240-41	1239-40	1238-39	1237-38	1236-37	1235-36	1234-35	1233-34	1232-33	1231-32	1230-31	1229-30	1228-29	1227-28	1226-27	1225-26	1224-25	1223-24	1222-23	1221-22	1220-21	1219-20	1218-19	1217-18	1216-17	1215-16	1214-15	1213-14	1212-13	1211-12	1210-11	1209-10	1208-09	1207-08	1206-07	1205-06	1204-05	1203-04	1202-03	1201-02	1200-01	1199-00	1198-99	1197-98	1196-97	1195-96	1194-95	1193-94	1192-93	1191-92	1190-91	1189-90	1188-89	1187-88	1186-87	1185-86	1184-85	1183-84	1182-83	1181-82	1180-81	1179-80	1178-79	1177-78	1176-77	1175-76	1174-75	1173-74	1172-73	1171-72	1170-71	1169-70	1168-69	1167-68	1166-67	1165-66	1164-65	1163-64	1162-63	1161-62	1160-61	1159-60	1158-59	1157-58	1156-57	1155-56	1154-55	1153-54	1152-53	1151-52	1150-51	1149-50	1148-49	1147-48	1146-47	1145-46	1144-45	1143-44	1142-43	1141-42	1140-41	1139-40	1138-39	1137-38	1136-37	1135-36	1134-35	1133-34	1132-33	1131-32	1130-31	1129-30	1128-29	1127-28	1126-27	1125-26	1124-25	1123-24	1122-23	1121-22	1120-21	1119-20	1118-19	1117-18	1116-17	1115-16	1114-15	1113-14	1112-13	1111-12	1110-11	1109-10	1108-09	1107-08	1106-07	1105-06	1104-05	1103-04	1102-03	1101-02	1100-01	1099-00	1098-99	1097-98	1096-97	1095-96	1094-95	1093-94	1092-93	1091-92	1090-91	1089-90	1088-89	1087-88	1086-87	1085-86	1084-85	1083-84	1082-83	1081-82	1080-81	1079-80	1078-79	1077-78	1076-77	1075-76	1074-75	1073-74	1072-73	1071-72	1070-71	1069-70	1068-69	1067-68	1066-67	1065-66	1064-65	1063-64	1062-63	1061-62	1060-61	1059-60	1058-59	1057-58	1056-57	1055-56	1054-55	1053-54	1052-53	1051-52	1050-51	1049-50	1048-49	1047-48	1046-47	1045-46	1044-45	1043-44	1042-43	1041-42	1040-41	1039-40	1038-39	1037-38	1036-37	1035-36	1034-35	1033-34	1032-33	1031-32	1030-31	1029-30	1028-29	1027-28	1026-27	1025-26	1024-25	1023-24	1022-23	1021-22	1020-21	1019-20	1018-19	1017-18	1016-17	1015-16	1014-15	1013-14	1012-13	1011-12	1010-11	1009-10	1008-09	1007-08	1006-07	1005-06	1004-05	1003-04	1002-03	1001-02	1000-01	999-00	998-99	997-98	996-97	995-96	994-95	993-94	992-93	991-92	990-91	989-90	988-89	987-88
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G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	86,598,355.00	86,598,355.00	18,363,925.46	86,733,087.00	134,732.00	0.2%
2) Federal Revenue		8100-8299	35,000.00	35,000.00	0.00	145,000.00	110,000.00	314.3%
3) Other State Revenue		8300-8599	1,800,593.00	1,800,593.00	50,209.16	3,369,297.00	1,568,704.00	87.1%
4) Other Local Revenue		8600-8799	3,782,079.00	3,782,079.00	849,017.66	3,809,051.00	26,972.00	0.7%
5) TOTAL, REVENUES			92,216,027.00	92,216,027.00	19,263,152.28	94,056,435.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	41,435,246.00	41,435,246.00	11,471,503.59	41,575,823.00	(140,577.00)	-0.3%
2) Classified Salaries		2000-2999	12,164,515.00	12,164,515.00	3,552,938.65	12,036,891.00	127,624.00	1.0%
3) Employee Benefits		3000-3999	19,442,437.00	19,442,437.00	6,341,524.37	19,954,565.00	(512,128.00)	-2.6%
4) Books and Supplies		4000-4999	1,830,636.00	1,830,636.00	475,737.63	1,510,249.39	320,386.61	17.5%
5) Services and Other Operating Expenditures		5000-5999	7,014,601.00	7,014,601.00	2,904,562.58	7,362,736.55	(348,135.55)	-5.0%
6) Capital Outlay		6000-6999	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	137,857.00	137,857.00	64,336.97	194,417.00	(56,560.00)	-41.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,490,931.00)	(1,490,931.00)	0.00	(1,474,054.00)	(16,877.00)	1.1%
9) TOTAL, EXPENDITURES			80,669,361.00	80,669,361.00	24,810,603.79	81,295,627.94		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,546,666.00	11,546,666.00	(5,547,451.51)	12,760,807.06		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,401,678.00	10,401,678.00	0.00	9,481,028.00	(920,650.00)	-8.9%
b) Transfers Out		7600-7629	97,907.00	97,907.00	0.00	422,561.00	(324,654.00)	-331.6%
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	(22,823,665.00)	(22,823,665.00)	0.00	(23,067,004.00)	(243,339.00)	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,519,894.00)	(12,519,894.00)	0.00	(14,008,537.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(973,228.00)	(973,228.00)	(5,547,451.51)	(1,247,729.94)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,827,081.53	5,827,081.53		5,827,081.53	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)			5,827,081.53	5,827,081.53		5,827,081.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,827,081.53	5,827,081.53		5,827,081.53		
2) Ending Balance, June 30 (E + F1e)			4,853,853.53	4,853,853.53		4,579,351.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	31,934.16	31,934.00		31,933.59		
Prepaid Expenditures		9713	0.00	0.00		52,769.00		
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	848,040.00	848,040.00		847,887.00		
Early Retirement Program	0000	9780	496,262.00					
LCAP Supplemental Services	0000	9780	351,778.00					
Early Retirement Program	0000	9780		496,262.00				
LCAP Supplemental Services	0000	9780		351,778.00				
Early Retirement Program	0000	9780				496,109.00		
LCAP Supplemental Services	0000	9780				351,778.00		
	0000	9780						
	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,516,409.00	3,516,409.00		3,626,762.00		
Unassigned/Unappropriated Amount		9790	437,470.37	437,470.53		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	34,421,208.00	34,421,208.00	12,711,598.00	40,951,757.00	6,530,549.00	19.0%
Education Protection Account State Aid - Current Year		8012	13,149,244.00	13,149,244.00	3,119,401.00	12,477,602.00	(671,642.00)	-5.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	132,786.00	132,786.00	0.00	130,224.00	(2,562.00)	-1.9%
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	22,012,549.00	22,012,549.00	0.00	21,679,327.00	(333,222.00)	-1.5%
Unsecured Roll Taxes		8042	1,762,052.00	1,762,052.00	1,847,347.57	1,964,000.00	201,948.00	11.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,182,000.00	3,182,000.00	685,578.89	2,863,000.00	(319,000.00)	-10.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,558,787.00	11,558,787.00	0.00	6,013,422.00	(5,545,365.00)	-48.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	379,729.00	379,729.00	0.00	653,755.00	274,026.00	72.2%
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			86,598,355.00	86,598,355.00	18,363,925.46	86,733,087.00	134,732.00	0.2%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			86,598,355.00	86,598,355.00	18,363,925.46	86,733,087.00	134,732.00	0.2%
<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	35,000.00	35,000.00	0.00	145,000.00	110,000.00	314.3%
<b>TOTAL, FEDERAL REVENUE</b>			35,000.00	35,000.00	0.00	145,000.00	110,000.00	314.3%
<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	280,346.00	280,346.00	0.00	1,776,909.00	1,496,563.00	533.8%
Lottery - Unrestricted and Instructional Materials		8560	1,498,752.00	1,498,752.00	34,034.16	1,576,213.00	77,461.00	5.2%
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	21,495.00	21,495.00	16,175.00	16,175.00	(5,320.00)	-24.7%
<b>TOTAL, OTHER STATE REVENUE</b>			1,800,593.00	1,800,593.00	50,209.16	3,369,297.00	1,568,704.00	87.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,782,816.00	1,782,816.00	(5,508.00)	1,776,816.00	(6,000.00)	-0.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.00	2,000.00	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	1,815,596.00	1,815,596.00	671,750.80	1,815,596.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	0.00	90,000.00	30,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	121,667.00	121,667.00	182,775.06	124,639.00	2,972.00	2.4%
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>3,782,079.00</b>	<b>3,782,079.00</b>	<b>849,017.66</b>	<b>3,809,051.00</b>	<b>26,972.00</b>	<b>0.7%</b>
<b>TOTAL, REVENUES</b>			<b>92,216,027.00</b>	<b>92,216,027.00</b>	<b>19,263,152.28</b>	<b>94,056,435.00</b>	<b>1,840,408.00</b>	<b>2.0%</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	35,118,815.00	35,118,815.00	9,492,193.95	35,322,689.00	(203,874.00)	-0.6%
Certificated Pupil Support Salaries		1200	1,234,207.00	1,234,207.00	343,078.23	1,241,338.00	(7,131.00)	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,446,136.00	4,446,136.00	1,472,507.98	4,400,036.00	46,100.00	1.0%
Other Certificated Salaries		1900	636,088.00	636,088.00	163,723.43	611,760.00	24,328.00	3.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>41,435,246.00</b>	<b>41,435,246.00</b>	<b>11,471,503.59</b>	<b>41,575,823.00</b>	<b>(140,577.00)</b>	<b>-0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	415,928.00	415,928.00	98,925.32	411,138.00	4,790.00	1.2%
Classified Support Salaries		2200	6,061,416.00	6,061,416.00	1,762,390.21	6,035,397.00	26,019.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,073,495.00	1,073,495.00	346,079.56	1,011,476.00	62,019.00	5.8%
Clerical, Technical and Office Salaries		2400	3,715,144.00	3,715,144.00	1,125,630.71	3,724,780.00	(9,636.00)	-0.3%
Other Classified Salaries		2900	898,532.00	898,532.00	219,912.85	854,100.00	44,432.00	4.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>12,164,515.00</b>	<b>12,164,515.00</b>	<b>3,552,938.65</b>	<b>12,036,891.00</b>	<b>127,624.00</b>	<b>1.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,701,553.00	5,701,553.00	1,611,550.27	5,774,732.00	(73,179.00)	-1.3%
PERS		3201-3202	1,960,994.00	1,960,994.00	543,477.85	1,899,315.00	61,679.00	3.1%
OASDI/Medicare/Alternative		3301-3302	1,567,285.00	1,567,285.00	442,239.56	1,556,129.00	11,156.00	0.7%
Health and Welfare Benefits		3401-3402	8,367,236.00	8,367,236.00	2,736,306.39	8,467,947.00	(100,711.00)	-1.2%
Unemployment Insurance		3501-3502	26,624.00	26,624.00	7,492.59	26,712.00	(88.00)	-0.3%
Workers' Compensation		3601-3602	921,733.00	921,733.00	259,949.47	926,452.00	(4,719.00)	-0.5%
OPEB, Allocated		3701-3702	549,648.00	549,648.00	215,556.62	549,648.00	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	347,364.00	347,364.00	524,951.62	753,630.00	(406,266.00)	-117.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>19,442,437.00</b>	<b>19,442,437.00</b>	<b>6,341,524.37</b>	<b>19,954,565.00</b>	<b>(512,128.00)</b>	<b>-2.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,200.00	10,200.00	9,411.62	11,930.00	(1,730.00)	-17.0%
Materials and Supplies		4300	1,636,899.00	1,636,899.00	419,011.18	1,334,019.20	302,879.80	18.5%
Noncapitalized Equipment		4400	183,537.00	183,537.00	47,314.83	164,300.19	19,236.81	10.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,830,636.00</b>	<b>1,830,636.00</b>	<b>475,737.63</b>	<b>1,510,249.39</b>	<b>320,386.61</b>	<b>17.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	252,858.00	252,858.00	62,773.07	252,858.00	0.00	0.0%
Dues and Memberships		5300	34,900.00	34,900.00	24,837.00	34,900.00	0.00	0.0%
Insurance		5400-5450	677,765.00	677,765.00	318,052.09	677,765.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,508,417.00	2,508,417.00	618,466.94	2,508,417.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	665,346.00	665,346.00	136,157.71	665,361.00	(15.00)	0.0%
Transfers of Direct Costs		5710	(226,425.00)	(226,425.00)	(60,411.86)	(236,812.26)	10,387.26	-4.6%
Transfers of Direct Costs - Interfund		5750	(171,895.00)	(171,895.00)	(8,772.59)	(204,719.00)	32,824.00	-19.1%
Professional/Consulting Services and Operating Expenditures		5800	2,826,035.00	2,826,035.00	1,761,070.02	3,217,366.81	(391,331.81)	-13.8%
Communications		5900	447,600.00	447,600.00	52,390.20	447,600.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,014,601.00</b>	<b>7,014,601.00</b>	<b>2,904,562.58</b>	<b>7,362,736.55</b>	<b>(348,135.55)</b>	<b>-5.0%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			135,000.00	135,000.00	0.00	135,000.00	0.00	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	10,239.00	10,239.00	0.00	10,239.00	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	7,014.00	7,014.00	0.00	7,014.00	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	7,044.00	7,044.00	2,015.60	8,233.00	(1,189.00)	-16.9%
Other Debt Service - Principal		7439	113,560.00	113,560.00	62,321.37	168,931.00	(55,371.00)	-48.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			137,857.00	137,857.00	64,336.97	194,417.00	(56,560.00)	-41.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,306,619.00)	(1,306,619.00)	0.00	(1,272,436.00)	(34,183.00)	2.6%
Transfers of Indirect Costs - Interfund		7350	(184,312.00)	(184,312.00)	0.00	(201,618.00)	17,306.00	-9.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(1,490,931.00)	(1,490,931.00)	0.00	(1,474,054.00)	(16,877.00)	1.1%
<b>TOTAL, EXPENDITURES</b>			80,669,361.00	80,669,361.00	24,810,603.79	81,295,627.94	(626,266.94)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	10,401,678.00	10,401,678.00	0.00	9,481,028.00	(920,650.00)	-8.9%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,401,678.00	10,401,678.00	0.00	9,481,028.00	(920,650.00)	-8.9%
<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	97,907.00	97,907.00	0.00	422,561.00	(324,654.00)	-331.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			97,907.00	97,907.00	0.00	422,561.00	(324,654.00)	-331.6%
<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	(22,823,665.00)	(22,823,665.00)	0.00	(23,067,004.00)	(243,339.00)	1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,823,665.00)	(22,823,665.00)	0.00	(23,067,004.00)	(243,339.00)	1.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(12,519,894.00)	(12,519,894.00)	0.00	(14,008,537.00)	(1,488,643.00)	11.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,019,688.00	4,019,688.00	0.00	4,322,367.00	302,679.00	7.5%
2) Federal Revenue		8100-8299	3,594,500.00	3,594,500.00	186,801.22	4,269,314.00	674,814.00	18.8%
3) Other State Revenue		8300-8599	4,186,866.00	4,186,866.00	355,962.97	4,238,404.00	51,538.00	1.2%
4) Other Local Revenue		8600-8799	1,696,858.24	1,696,858.24	351,896.14	2,083,269.65	386,411.41	22.8%
5) TOTAL, REVENUES			13,497,912.24	13,497,912.24	894,660.33	14,913,354.65		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,018,895.00	9,018,895.00	2,694,635.74	9,499,417.75	(480,522.75)	-5.3%
2) Classified Salaries		2000-2999	5,024,389.00	5,024,389.00	1,332,317.34	4,871,528.79	152,860.21	3.0%
3) Employee Benefits		3000-3999	7,471,637.00	7,471,637.00	1,487,028.51	7,449,455.00	22,182.00	0.3%
4) Books and Supplies		4000-4999	887,426.00	887,426.00	280,422.68	2,063,278.92	(1,175,852.92)	-132.5%
5) Services and Other Operating Expenditures		5000-5999	5,274,552.00	5,274,552.00	1,729,411.78	6,462,629.30	(1,188,077.30)	-22.5%
6) Capital Outlay		6000-6999	122,000.00	122,000.00	2,280.41	382,546.86	(260,546.86)	-213.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,340,694.00	7,340,694.00	431,593.46	7,172,561.00	168,133.00	2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,306,619.00	1,306,619.00	0.00	1,272,436.00	34,183.00	2.6%
9) TOTAL, EXPENDITURES			36,446,212.00	36,446,212.00	7,957,689.92	39,173,853.62		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(22,948,299.76)	(22,948,299.76)	(7,063,029.59)	(24,260,498.97)		
<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	22,823,665.00	22,823,665.00	0.00	23,067,004.00	243,339.00	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,823,665.00	22,823,665.00	0.00	23,067,004.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(124,634.76)	(124,634.76)	(7,063,029.59)	(1,193,494.97)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,947,654.72	3,947,654.72		3,947,654.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,947,654.72	3,947,654.72		3,947,654.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,947,654.72	3,947,654.72		3,947,654.72		
2) Ending Balance, June 30 (E + F1e)			3,823,019.96	3,823,019.96		2,754,159.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,823,023.96	3,823,023.96		2,754,159.75		
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	(4.00)	(4.00)		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	4,019,688.00	4,019,688.00	0.00	4,322,367.00	302,679.00	7.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			4,019,688.00	4,019,688.00	0.00	4,322,367.00	302,679.00	7.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,686,470.00	1,686,470.00	0.00	1,686,470.00	0.00	0.0%
Special Education Discretionary Grants		8182	291,689.00	291,689.00	(139,357.06)	354,987.00	63,298.00	21.7%
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	920,527.00	920,527.00	195,267.80	1,414,044.00	493,517.00	53.6%
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	362,505.00	362,505.00	91,139.82	395,945.00	33,440.00	9.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	283,309.00	283,309.00	22,355.00	400,472.00	117,163.00	41.4%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	50,000.00	17,395.66	17,396.00	(32,604.00)	-65.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,594,500.00</b>	<b>3,594,500.00</b>	<b>186,801.22</b>	<b>4,269,314.00</b>	<b>674,814.00</b>	<b>18.8%</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	541,905.00	541,905.00	51,681.00	535,250.00	(6,655.00)	-1.2%
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	725,400.00	725,400.00	(0.03)	782,156.00	56,756.00	7.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,919,561.00	2,919,561.00	304,282.00	2,920,998.00	1,437.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,186,866.00</b>	<b>4,186,866.00</b>	<b>355,962.97</b>	<b>4,238,404.00</b>	<b>51,538.00</b>	<b>1.2%</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	1,000.00	1,000.00	0.00	1,000.00	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		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	829,566.24	829,566.24	351,896.14	1,559,220.65	729,654.41	88.0%
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	866,292.00	866,292.00	0.00	523,049.00	(343,243.00)	-39.6%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,696,858.24</b>	<b>1,696,858.24</b>	<b>351,896.14</b>	<b>2,083,269.65</b>	<b>386,411.41</b>	<b>22.8%</b>
<b>TOTAL, REVENUES</b>			<b>13,497,912.24</b>	<b>13,497,912.24</b>	<b>894,660.33</b>	<b>14,913,354.65</b>	<b>1,415,442.41</b>	<b>10.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,849,412.00	6,849,412.00	1,928,635.37	7,177,663.75	(328,251.75)	-4.8%
Certificated Pupil Support Salaries		1200	1,459,793.00	1,459,793.00	508,905.18	1,511,988.00	(52,195.00)	-3.6%
Certificated Supervisors' and Administrators' Salaries		1300	484,993.00	484,993.00	191,878.51	589,205.00	(104,212.00)	-21.5%
Other Certificated Salaries		1900	224,697.00	224,697.00	65,216.68	220,561.00	4,136.00	1.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			9,018,895.00	9,018,895.00	2,694,635.74	9,499,417.75	(480,522.75)	-5.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,486,384.00	3,486,384.00	869,175.70	3,330,296.00	156,088.00	4.5%
Classified Support Salaries		2200	657,034.00	657,034.00	181,841.33	652,389.00	4,645.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	199,187.00	199,187.00	66,454.60	199,285.00	(98.00)	0.0%
Clerical, Technical and Office Salaries		2400	237,348.00	237,348.00	72,102.83	228,746.00	8,602.00	3.6%
Other Classified Salaries		2900	444,436.00	444,436.00	142,742.88	460,812.79	(16,376.79)	-3.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			5,024,389.00	5,024,389.00	1,332,317.34	4,871,528.79	152,860.21	3.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,542,168.00	3,542,168.00	359,892.70	3,618,016.00	(75,848.00)	-2.1%
PERS		3201-3202	807,867.00	807,867.00	221,095.18	781,722.00	26,145.00	3.2%
OASDI/Medicare/Alternative		3301-3302	528,479.00	528,479.00	151,206.79	527,045.00	1,434.00	0.3%
Health and Welfare Benefits		3401-3402	2,186,330.00	2,186,330.00	652,048.15	2,159,628.00	26,702.00	1.2%
Unemployment Insurance		3501-3502	7,068.00	7,068.00	2,000.47	7,252.00	(184.00)	-2.6%
Workers' Compensation		3601-3602	284,733.00	284,733.00	69,298.59	251,523.00	33,210.00	11.7%
OPEB, Allocated		3701-3702	0.00	0.00	1,197.04	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	114,992.00	114,992.00	30,289.59	104,269.00	10,723.00	9.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			7,471,637.00	7,471,637.00	1,487,028.51	7,449,455.00	22,182.00	0.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	16,128.56	30,000.00	(30,000.00)	New
Books and Other Reference Materials		4200	91,770.00	91,770.00	30,609.74	53,919.00	37,851.00	41.2%
Materials and Supplies		4300	772,206.00	772,206.00	130,007.86	1,835,909.92	(1,063,703.92)	-137.7%
Noncapitalized Equipment		4400	23,450.00	23,450.00	103,676.52	143,450.00	(120,000.00)	-511.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			887,426.00	887,426.00	280,422.68	2,063,278.92	(1,175,852.92)	-132.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,022,969.00	2,022,969.00	463,450.66	3,703,798.00	(1,680,829.00)	-83.1%
Travel and Conferences		5200	54,448.00	54,448.00	18,273.85	59,235.00	(4,787.00)	-8.8%
Dues and Memberships		5300	525.00	525.00	0.00	525.00	0.00	0.0%
Insurance		5400-5450	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	725,500.00	725,500.00	330,070.90	800,650.00	(75,150.00)	-10.4%
Transfers of Direct Costs		5710	226,425.00	226,425.00	60,411.86	236,812.26	(10,387.26)	-4.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	50.00	1,250.00	(1,250.00)	New
Professional/Consulting Services and Operating Expenditures		5800	2,235,492.00	2,235,492.00	854,398.87	1,651,166.04	584,325.96	26.1%
Communications		5900	5,193.00	5,193.00	2,755.64	5,193.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,274,552.00	5,274,552.00	1,729,411.78	6,462,629.30	(1,188,077.30)	-22.5%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	120,000.00	120,000.00	0.00	380,546.86	(260,546.86)	-217.1%
Equipment Replacement		6500	500.00	500.00	2,280.41	500.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			122,000.00	122,000.00	2,280.41	382,546.86	(260,546.86)	-213.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	29,179.00	29,179.00	(2,274.00)	29,179.00	0.00	0.0%
Payments to County Offices		7142	6,403,135.00	6,403,135.00	0.00	6,235,002.00	168,133.00	2.6%
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	363,958.00	363,958.00	183,752.82	363,958.00	0.00	0.0%
Other Debt Service - Principal		7439	544,422.00	544,422.00	250,114.64	544,422.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			7,340,694.00	7,340,694.00	431,593.46	7,172,561.00	168,133.00	2.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,306,619.00	1,306,619.00	0.00	1,272,436.00	34,183.00	2.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			1,306,619.00	1,306,619.00	0.00	1,272,436.00	34,183.00	2.6%
<b>TOTAL, EXPENDITURES</b>			36,446,212.00	36,446,212.00	7,957,689.92	39,173,853.62	(2,727,641.62)	-7.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	22,823,665.00	22,823,665.00	0.00	23,067,004.00	243,339.00	1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,823,665.00	22,823,665.00	0.00	23,067,004.00	243,339.00	1.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			22,823,665.00	22,823,665.00	0.00	23,067,004.00	(243,339.00)	1.1%

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

43 69625 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	90,618,043.00	90,618,043.00	18,363,925.46	91,055,454.00	437,411.00	0.5%
2) Federal Revenue		8100-8299	3,629,500.00	3,629,500.00	186,801.22	4,414,314.00	784,814.00	21.6%
3) Other State Revenue		8300-8599	5,987,459.00	5,987,459.00	406,172.13	7,607,701.00	1,620,242.00	27.1%
4) Other Local Revenue		8600-8799	5,478,937.24	5,478,937.24	1,200,913.80	5,892,320.65	413,383.41	7.5%
5) TOTAL, REVENUES			105,713,939.24	105,713,939.24	20,157,812.61	108,969,789.65		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	50,454,141.00	50,454,141.00	14,166,139.33	51,075,240.75	(621,099.75)	-1.2%
2) Classified Salaries		2000-2999	17,188,904.00	17,188,904.00	4,885,255.99	16,908,419.79	280,484.21	1.6%
3) Employee Benefits		3000-3999	26,914,074.00	26,914,074.00	7,828,552.88	27,404,020.00	(489,946.00)	-1.8%
4) Books and Supplies		4000-4999	2,718,062.00	2,718,062.00	756,160.31	3,573,528.31	(855,466.31)	-31.5%
5) Services and Other Operating Expenditures		5000-5999	12,289,153.00	12,289,153.00	4,633,974.36	13,825,365.85	(1,536,212.85)	-12.5%
6) Capital Outlay		6000-6999	257,000.00	257,000.00	2,280.41	517,546.86	(260,546.86)	-101.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,478,551.00	7,478,551.00	495,930.43	7,366,978.00	111,573.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(184,312.00)	(184,312.00)	0.00	(201,618.00)	17,306.00	-9.4%
9) TOTAL, EXPENDITURES			117,115,573.00	117,115,573.00	32,768,293.71	120,469,481.56		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,401,633.76)	(11,401,633.76)	(12,610,481.10)	(11,499,691.91)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,401,678.00	10,401,678.00	0.00	9,481,028.00	(920,650.00)	-8.9%
b) Transfers Out		7600-7629	97,907.00	97,907.00	0.00	422,561.00	(324,654.00)	-331.6%
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			10,303,771.00	10,303,771.00	0.00	9,058,467.00		

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

43 69625 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,097,862.76)	(1,097,862.76)	(12,610,481.10)	(2,441,224.91)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,774,736.25	9,774,736.25		9,774,736.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,774,736.25	9,774,736.25		9,774,736.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,774,736.25	9,774,736.25		9,774,736.25		
2) Ending Balance, June 30 (E + F1e)			8,676,873.49	8,676,873.49		7,333,511.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	31,934.16	31,934.00		31,933.59		
Prepaid Expenditures		9713	0.00	0.00		52,769.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,823,023.96	3,823,023.96		2,754,159.75		
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	848,040.00	848,040.00		847,887.00		
Early Retirement Program	0000	9780	496,262.00					
LCAP Supplemental Services	0000	9780	351,778.00					
Early Retirement Program	0000	9780		496,262.00				
LCAP Supplemental Services	0000	9780		351,778.00				
Early Retirement Program	0000	9780				496,109.00		
LCAP Supplemental Services	0000	9780				351,778.00		
	0000	9780						
	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,516,409.00	3,516,409.00		3,626,762.00		
Unassigned/Unappropriated Amount		9790	437,466.37	437,466.53		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	34,421,208.00	34,421,208.00	12,711,598.00	40,951,757.00	6,530,549.00	19.0%
Education Protection Account State Aid - Current Year		8012	13,149,244.00	13,149,244.00	3,119,401.00	12,477,602.00	(671,642.00)	-5.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	132,786.00	132,786.00	0.00	130,224.00	(2,562.00)	-1.9%
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	22,012,549.00	22,012,549.00	0.00	21,679,327.00	(333,222.00)	-1.5%
Unsecured Roll Taxes		8042	1,762,052.00	1,762,052.00	1,847,347.57	1,964,000.00	201,948.00	11.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,182,000.00	3,182,000.00	685,578.89	2,863,000.00	(319,000.00)	-10.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,558,787.00	11,558,787.00	0.00	6,013,422.00	(5,545,365.00)	-48.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	379,729.00	379,729.00	0.00	653,755.00	274,026.00	72.2%
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			86,598,355.00	86,598,355.00	18,363,925.46	86,733,087.00	134,732.00	0.2%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	4,019,688.00	4,019,688.00	0.00	4,322,367.00	302,679.00	7.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			90,618,043.00	90,618,043.00	18,363,925.46	91,055,454.00	437,411.00	0.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,686,470.00	1,686,470.00	0.00	1,686,470.00	0.00	0.0%
Special Education Discretionary Grants		8182	291,689.00	291,689.00	(139,357.06)	354,987.00	63,298.00	21.7%
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	920,527.00	920,527.00	195,267.80	1,414,044.00	493,517.00	53.6%
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	362,505.00	362,505.00	91,139.82	395,945.00	33,440.00	9.2%

2017-18 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance43 69625 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	283,309.00	283,309.00	22,355.00	400,472.00	117,163.00	41.4%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	85,000.00	85,000.00	17,395.66	162,396.00	77,396.00	91.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,629,500.00</b>	<b>3,629,500.00</b>	<b>186,801.22</b>	<b>4,414,314.00</b>	<b>784,814.00</b>	<b>21.6%</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	280,346.00	280,346.00	0.00	1,776,909.00	1,496,563.00	533.8%
Lottery - Unrestricted and Instructional Materials		8560	2,040,657.00	2,040,657.00	85,715.16	2,111,463.00	70,806.00	3.5%
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	725,400.00	725,400.00	(0.03)	782,156.00	56,756.00	7.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,941,056.00	2,941,056.00	320,457.00	2,937,173.00	(3,883.00)	-0.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,987,459.00</b>	<b>5,987,459.00</b>	<b>406,172.13</b>	<b>7,607,701.00</b>	<b>1,620,242.00</b>	<b>27.1%</b>

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

43 69625 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,782,816.00	1,782,816.00	(5,508.00)	1,776,816.00	(6,000.00)	-0.3%
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	2,000.00	2,000.00	0.00	2,000.00	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	1,815,596.00	1,815,596.00	671,750.60	1,815,596.00	0.00	0.0%
Interest		8660	61,000.00	61,000.00	0.00	91,000.00	30,000.00	49.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	951,233.24	951,233.24	534,671.20	1,683,859.65	732,626.41	77.0%
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	866,292.00	866,292.00	0.00	523,049.00	(343,243.00)	-39.6%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,478,937.24</b>	<b>5,478,937.24</b>	<b>1,200,913.80</b>	<b>5,892,320.65</b>	<b>413,383.41</b>	<b>7.5%</b>
<b>TOTAL, REVENUES</b>			<b>105,713,939.24</b>	<b>105,713,939.24</b>	<b>20,157,812.61</b>	<b>108,969,789.65</b>	<b>3,255,850.41</b>	<b>3.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	41,968,227.00	41,968,227.00	11,420,829.32	42,500,352.75	(532,125.75)	-1.3%
Certificated Pupil Support Salaries		1200	2,694,000.00	2,694,000.00	851,983.41	2,753,326.00	(59,326.00)	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,931,129.00	4,931,129.00	1,664,386.49	4,989,241.00	(58,112.00)	-1.2%
Other Certificated Salaries		1900	860,785.00	860,785.00	228,940.11	832,321.00	28,464.00	3.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>50,454,141.00</b>	<b>50,454,141.00</b>	<b>14,166,139.33</b>	<b>51,075,240.75</b>	<b>(621,099.75)</b>	<b>-1.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,902,312.00	3,902,312.00	968,101.02	3,741,434.00	160,878.00	4.1%
Classified Support Salaries		2200	6,718,450.00	6,718,450.00	1,944,231.54	6,687,786.00	30,664.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	1,272,682.00	1,272,682.00	412,534.16	1,210,761.00	61,921.00	4.9%
Clerical, Technical and Office Salaries		2400	3,952,492.00	3,952,492.00	1,197,733.54	3,953,526.00	(1,034.00)	0.0%
Other Classified Salaries		2900	1,342,968.00	1,342,968.00	362,655.73	1,314,912.79	28,055.21	2.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>17,188,904.00</b>	<b>17,188,904.00</b>	<b>4,885,255.99</b>	<b>16,908,419.79</b>	<b>280,484.21</b>	<b>1.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,243,721.00	9,243,721.00	1,971,442.97	9,392,748.00	(149,027.00)	-1.6%
PERS		3201-3202	2,768,861.00	2,768,861.00	764,573.03	2,681,037.00	87,824.00	3.2%
OASDI/Medicare/Alternative		3301-3302	2,095,764.00	2,095,764.00	593,446.35	2,083,174.00	12,590.00	0.6%
Health and Welfare Benefits		3401-3402	10,553,566.00	10,553,566.00	3,388,354.54	10,627,575.00	(74,009.00)	-0.7%
Unemployment Insurance		3501-3502	33,692.00	33,692.00	9,493.06	33,964.00	(272.00)	-0.8%
Workers' Compensation		3601-3602	1,206,466.00	1,206,466.00	329,248.06	1,177,975.00	28,491.00	2.4%
OPEB, Allocated		3701-3702	549,648.00	549,648.00	216,753.66	549,648.00	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	462,356.00	462,356.00	555,241.21	857,899.00	(395,543.00)	-85.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>26,914,074.00</b>	<b>26,914,074.00</b>	<b>7,828,552.88</b>	<b>27,404,020.00</b>	<b>(489,946.00)</b>	<b>-1.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	16,128.56	30,000.00	(30,000.00)	New
Books and Other Reference Materials		4200	101,970.00	101,970.00	40,021.36	65,849.00	36,121.00	35.4%
Materials and Supplies		4300	2,409,105.00	2,409,105.00	549,019.04	3,169,929.12	(760,824.12)	-31.6%
Noncapitalized Equipment		4400	206,987.00	206,987.00	150,991.35	307,750.19	(100,763.19)	-48.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,718,062.00</b>	<b>2,718,062.00</b>	<b>756,160.31</b>	<b>3,573,528.31</b>	<b>(855,466.31)</b>	<b>-31.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,022,969.00	2,022,969.00	463,450.66	3,703,798.00	(1,680,829.00)	-83.1%
Travel and Conferences		5200	307,306.00	307,306.00	81,046.92	312,093.00	(4,787.00)	-1.6%
Dues and Memberships		5300	35,425.00	35,425.00	24,837.00	35,425.00	0.00	0.0%
Insurance		5400-5450	681,765.00	681,765.00	318,052.09	681,765.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,508,417.00	2,508,417.00	618,466.94	2,508,417.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,390,846.00	1,390,846.00	466,228.61	1,466,011.00	(75,165.00)	-5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(171,895.00)	(171,895.00)	(8,722.59)	(203,469.00)	31,574.00	-18.4%
Professional/Consulting Services and Operating Expenditures		5800	5,061,527.00	5,061,527.00	2,615,468.89	4,868,532.85	192,994.15	3.8%
Communications		5900	452,793.00	452,793.00	55,145.84	452,793.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,289,153.00</b>	<b>12,289,153.00</b>	<b>4,633,974.36</b>	<b>13,825,365.85</b>	<b>(1,536,212.85)</b>	<b>-12.5%</b>



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

43 69625 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	255,000.00	255,000.00	0.00	515,546.86	(260,546.86)	-102.2%
Equipment Replacement		6500	500.00	500.00	2,280.41	500.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			257,000.00	257,000.00	2,280.41	517,546.86	(260,546.86)	-101.4%
<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	10,239.00	10,239.00	0.00	10,239.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	29,179.00	29,179.00	(2,274.00)	29,179.00	0.00	0.0%
Payments to County Offices		7142	6,410,149.00	6,410,149.00	0.00	6,242,016.00	168,133.00	2.6%
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	371,002.00	371,002.00	185,768.42	372,191.00	(1,189.00)	-0.3%
Other Debt Service - Principal		7439	657,982.00	657,982.00	312,436.01	713,353.00	(55,371.00)	-8.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			7,478,551.00	7,478,551.00	495,930.43	7,366,978.00	111,573.00	1.5%
<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	(184,312.00)	(184,312.00)	0.00	(201,618.00)	17,306.00	-9.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(184,312.00)	(184,312.00)	0.00	(201,618.00)	17,306.00	-9.4%
<b>TOTAL, EXPENDITURES</b>			117,115,573.00	117,115,573.00	32,768,293.71	120,469,481.56	(3,353,908.56)	-2.9%

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

43 69625 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	10,401,678.00	10,401,678.00	0.00	9,481,028.00	(920,650.00)	-8.9%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,401,678.00	10,401,678.00	0.00	9,481,028.00	(920,650.00)	-8.9%
<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	97,907.00	97,907.00	0.00	422,561.00	(324,654.00)	-331.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			97,907.00	97,907.00	0.00	422,561.00	(324,654.00)	-331.6%
<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)			10,303,771.00	10,303,771.00	0.00	9,058,467.00	1,245,304.00	-12.1%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
5640	Medi-Cal Billing Option	0.21
6264	Educator Effectiveness (15-16)	0.52
6300	Lottery: Instructional Materials	60,912.84
6512	Special Ed: Mental Health Services	579,328.95
8150	Ongoing & Major Maintenance Account (RM,	664,381.33
9010	Other Restricted Local	1,449,535.90
Total, Restricted Balance		<u>2,754,159.75</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,609,027.00	2,609,027.00	12,059.88	2,696,074.00	87,047.00	3.3%
3) Other State Revenue		8300-8599	154,165.00	154,165.00	870.64	174,309.00	20,144.00	13.1%
4) Other Local Revenue		8600-8799	1,078,332.00	1,078,332.00	177,241.70	1,006,593.00	(71,739.00)	-6.7%
5) TOTAL, REVENUES			3,841,524.00	3,841,524.00	190,172.22	3,876,976.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,516,968.00	1,516,968.00	460,025.53	1,755,470.00	(238,502.00)	-15.7%
3) Employee Benefits		3000-3999	506,952.00	506,952.00	146,018.70	536,546.00	(29,594.00)	-5.8%
4) Books and Supplies		4000-4999	39,500.00	39,500.00	20,103.60	39,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,682,741.00	1,682,741.00	354,347.34	1,766,403.00	(83,662.00)	-5.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	184,312.00	184,312.00	0.00	201,618.00	(17,306.00)	-9.4%
9) TOTAL, EXPENDITURES			3,930,473.00	3,930,473.00	880,495.17	4,299,537.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(88,949.00)	(88,949.00)	(790,322.95)	(422,561.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	97,907.00	97,907.00	0.00	422,561.00	324,654.00	331.6%
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			97,907.00	97,907.00	0.00	422,561.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,958.00	8,958.00	(790,322.95)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,429.96	11,429.96		11,429.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,429.96	11,429.96		11,429.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,429.96	11,429.96		11,429.96		
2) Ending Balance, June 30 (E + F1e)			20,387.96	20,387.96		11,429.96		
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	20,387.96	20,387.96		11,429.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	2,609,027.00	2,609,027.00	12,059.88	2,696,074.00	87,047.00	3.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			2,609,027.00	2,609,027.00	12,059.88	2,696,074.00	87,047.00	3.3%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	154,165.00	154,165.00	870.64	174,309.00	20,144.00	13.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			154,165.00	154,165.00	870.64	174,309.00	20,144.00	13.1%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,075,332.00	1,075,332.00	177,241.70	1,003,593.00	(71,739.00)	-6.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.00	1,500.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,078,332.00	1,078,332.00	177,241.70	1,006,593.00	(71,739.00)	-6.7%
<b>TOTAL REVENUES</b>			3,841,524.00	3,841,524.00	190,172.22	3,876,976.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,423,374.00	1,423,374.00	438,983.52	1,618,336.00	(194,962.00)	-13.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	55,613.00	(55,613.00)	New
Clerical, Technical and Office Salaries		2400	93,594.00	93,594.00	21,042.01	81,521.00	12,073.00	12.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,516,968.00	1,516,968.00	460,025.53	1,755,470.00	(238,502.00)	-15.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	202,543.00	202,543.00	48,809.60	207,548.00	(5,005.00)	-2.5%
OASDI/Medicare/Alternative		3301-3302	116,052.00	116,052.00	34,934.45	134,303.00	(18,251.00)	-15.7%
Health and Welfare Benefits		3401-3402	137,253.00	137,253.00	45,371.94	143,576.00	(6,323.00)	-4.6%
Unemployment Insurance		3501-3502	758.00	758.00	228.27	880.00	(122.00)	-16.1%
Workers' Compensation		3601-3602	30,619.00	30,619.00	7,914.32	30,428.00	191.00	0.6%
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	19,727.00	19,727.00	8,760.12	19,811.00	(84.00)	-0.4%
TOTAL, EMPLOYEE BENEFITS			506,952.00	506,952.00	146,018.70	536,546.00	(29,594.00)	-5.8%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	14,000.00	14,000.00	1,367.22	14,000.00	0.00	0.0%
Noncapitalized Equipment		4400	25,500.00	25,500.00	18,736.38	25,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,500.00	39,500.00	20,103.60	39,500.00	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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50.00	50.00	53.83	50.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	12,092.49	45,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,670.00	22,670.00	6,256.04	21,420.00	1,250.00	5.5%
Professional/Consulting Services and Operating Expenditures		5800	1,608,119.00	1,608,119.00	335,944.98	1,693,031.00	(84,912.00)	-5.3%
Communications		5900	2,902.00	2,902.00	0.00	2,902.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,682,741.00</b>	<b>1,682,741.00</b>	<b>354,347.34</b>	<b>1,766,403.00</b>	<b>(83,662.00)</b>	<b>-5.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	184,312.00	184,312.00	0.00	201,618.00	(17,306.00)	-9.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>184,312.00</b>	<b>184,312.00</b>	<b>0.00</b>	<b>201,618.00</b>	<b>(17,306.00)</b>	<b>-9.4%</b>
<b>TOTAL EXPENDITURES</b>			<b>3,930,473.00</b>	<b>3,930,473.00</b>	<b>980,495.17</b>	<b>4,299,537.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	97,907.00	97,907.00	0.00	422,561.00	324,654.00	331.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			97,907.00	97,907.00	0.00	422,561.00	324,654.00	331.6%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			97,907.00	97,907.00	0.00	422,561.00		

<b>Resource</b>	<b>Description</b>	<b>2017/18</b>
		<b>Projected Year Totals</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	11,429.96
Total, Restricted Balance		<u>11,429.96</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	515,000.00	515,000.00	21,173.71	515,000.00	0.00	0.0%
5) TOTAL, REVENUES			515,000.00	515,000.00	21,173.71	515,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	164,073.00	164,073.00	22,816.00	68,439.00	95,634.00	58.3%
3) Employee Benefits		3000-3999	63,103.00	63,103.00	8,716.68	26,704.00	36,399.00	57.7%
4) Books and Supplies		4000-4999	0.00	0.00	10,185.04	12,984.00	(12,984.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	12,345.70	23,534.00	(23,534.00)	New
6) Capital Outlay		6000-6999	28,231,424.00	28,231,424.00	19,588,761.68	25,536,155.00	2,695,269.00	9.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,458,600.00	28,458,600.00	19,642,825.10	25,667,816.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,943,600.00)	(27,943,600.00)	(19,621,651.39)	(25,152,816.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,943,600.00)	(27,943,600.00)	(19,621,651.39)	(25,152,816.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,468,547.37	35,468,547.37		35,468,547.37	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)			35,468,547.37	35,468,547.37		35,468,547.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,468,547.37	35,468,547.37		35,468,547.37		
2) Ending Balance, June 30 (E + F1e)			7,524,947.37	7,524,947.37		10,315,731.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,686,848.72	4,686,848.72		7,477,632.72		
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		2,838,098.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,838,098.65	2,838,098.65		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	(0.01)	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	505,000.00	505,000.00	21,173.72	505,000.00	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>			515,000.00	515,000.00	21,173.71	515,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			515,000.00	515,000.00	21,173.71	515,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	95,618.00	95,618.00	0.00	0.00	95,618.00	100.0%
Clerical, Technical and Office Salaries		2400	68,455.00	68,455.00	22,816.00	68,439.00	16.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			164,073.00	164,073.00	22,816.00	68,439.00	95,634.00	58.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	25,924.00	25,924.00	3,543.56	10,629.00	15,295.00	59.0%
OASDI/Medicare/Alternative		3301-3302	12,551.00	12,551.00	1,745.44	5,235.00	7,316.00	58.3%
Health and Welfare Benefits		3401-3402	21,234.00	21,234.00	3,020.84	9,620.00	11,614.00	54.7%
Unemployment Insurance		3501-3502	82.00	82.00	11.40	34.00	48.00	58.5%
Workers' Compensation		3601-3602	3,312.00	3,312.00	395.44	1,186.00	2,126.00	64.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			63,103.00	63,103.00	8,716.68	26,704.00	36,399.00	57.7%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	167.78	2,967.00	(2,967.00)	New
Noncapitalized Equipment		4400	0.00	0.00	10,017.26	10,017.00	(10,017.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	10,185.04	12,984.00	(12,984.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	12.36	451.00	(451.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	25.00	100.00	(100.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	12,308.34	22,983.00	(22,983.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	12,345.70	23,534.00	(23,534.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	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	28,231,424.00	28,231,424.00	19,424,393.09	25,481,749.00	2,749,675.00	9.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	164,368.59	54,406.00	(54,406.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			28,231,424.00	28,231,424.00	19,588,761.68	25,536,155.00	2,695,269.00	9.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			28,458,600.00	28,458,600.00	19,642,825.10	25,667,816.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	7,477,632.72
Total, Restricted Balance		<u>7,477,632.72</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	108,000.00	108,000.00	8,345.97	108,000.00	0.00	0.0%
5) TOTAL, REVENUES			108,000.00	108,000.00	8,345.97	108,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,150.00	15,150.00	0.00	15,150.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,150.00	15,150.00	0.00	15,150.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			92,850.00	92,850.00	8,345.97	92,850.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			92,850.00	92,850.00	8,345.97	92,850.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	349,693.06	349,693.06		349,693.06	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)			349,693.06	349,693.06		349,693.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			349,693.06	349,693.06		349,693.06		
2) Ending Balance, June 30 (E + F1e)			442,543.06	442,543.06		442,543.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		442,543.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	442,543.06	442,543.06		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	3,000.00	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								
Mitigation/Developer Fees		8681	105,000.00	105,000.00	8,345.97	105,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			108,000.00	108,000.00	8,345.97	108,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			108,000.00	108,000.00	8,345.97	108,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,150.00	3,150.00	0.00	3,150.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			15,150.00	15,150.00	0.00	15,150.00	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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			15,150.00	15,150.00	0.00	15,150.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	465,000.00	465,000.00	24,867.74	465,000.00	0.00	0.0%
5) TOTAL, REVENUES			465,000.00	465,000.00	24,867.74	465,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	109,404.00	109,404.00	0.00	109,404.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			109,404.00	109,404.00	0.00	109,404.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			355,596.00	355,596.00	24,867.74	355,596.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,401,678.00	10,401,678.00	0.00	9,481,028.00	920,650.00	8.9%
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			(10,401,678.00)	(10,401,678.00)	0.00	(9,481,028.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,046,082.00)	(10,046,082.00)	24,867.74	(9,125,432.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,081,220.43	25,081,220.43		25,081,220.43	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)			25,081,220.43	25,081,220.43		25,081,220.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,081,220.43	25,081,220.43		25,081,220.43		
2) Ending Balance, June 30 (E + F1e)			15,035,138.43	15,035,138.43		15,955,788.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.29	0.29		0.29		
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		15,955,788.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	15,035,138.14	15,035,138.14		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	105,000.00	105,000.00	(0.01)	105,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	360,000.00	360,000.00	24,867.75	360,000.00	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>			465,000.00	465,000.00	24,867.74	465,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			465,000.00	465,000.00	24,867.74	465,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	445.00	445.00	0.00	445.00	0.00	0.0%
Other Debt Service - Principal		7439	108,959.00	108,959.00	0.00	108,959.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			109,404.00	109,404.00	0.00	109,404.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			109,404.00	109,404.00	0.00	109,404.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	10,401,678.00	10,401,678.00	0.00	9,481,028.00	920,650.00	8.9%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,401,678.00	10,401,678.00	0.00	9,481,028.00	920,650.00	8.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(10,401,678.00)	(10,401,678.00)	0.00	(9,481,028.00)		



Resource	Description	2017/18
		Projected Year Totals
6230	California Clean Energy Jobs Act	0.29
Total, Restricted Balance		0.29

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	253,984.25	253,984.25	40,323.94	253,940.94	(43.31)	0.0%
3) Other State Revenue		8300-8599	189,697.69	189,697.69	0.00	178,022.08	(11,675.61)	-6.2%
4) Other Local Revenue		8600-8799	27,088,194.03	27,088,194.03	753,457.34	26,807,465.29	(280,728.74)	-1.0%
5) TOTAL, REVENUES			27,531,875.97	27,531,875.97	793,781.28	27,239,428.31		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,900,688.76	13,900,688.76	13,349,062.50	16,645,951.25	(2,745,262.49)	-19.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,900,688.76	13,900,688.76	13,349,062.50	16,645,951.25		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,631,187.21	13,631,187.21	(12,555,281.22)	10,593,477.06		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,631,187.21	13,631,187.21	(12,555,281.22)	10,593,477.06		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,423,918.51	15,423,918.51		15,423,918.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,423,918.51	15,423,918.51		15,423,918.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,423,918.51	15,423,918.51		15,423,918.51		
2) Ending Balance, June 30 (E + F1e)			29,055,105.72	29,055,105.72		26,017,395.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,087.49	2,087.49		2,087.49		
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		26,015,308.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	29,053,018.23	29,053,018.23		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	253,984.25	253,984.25	40,323.94	253,940.94	(43.31)	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			253,984.25	253,984.25	40,323.94	253,940.94	(43.31)	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	189,697.69	189,697.69	0.00	178,022.08	(11,675.61)	-6.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			189,697.69	189,697.69	0.00	178,022.08	(11,675.61)	-6.2%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	25,999,429.68	25,999,429.68	0.00	25,526,600.91	(472,828.77)	-1.8%
Unsecured Roll		8612	994,984.00	994,984.00	638,878.87	1,157,870.00	162,886.00	16.4%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	114,578.47	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%
Interest		8660	93,780.35	93,780.35	0.00	122,994.38	29,214.03	31.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			27,088,194.03	27,088,194.03	753,457.34	26,807,465.29	(280,728.74)	-1.0%
<b>TOTAL, REVENUES</b>			27,531,875.97	27,531,875.97	793,781.28	27,239,428.31		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	7,684,680.00	7,684,680.00	9,797,416.00	9,797,416.00	(2,112,736.00)	-27.5%
Bond Interest and Other Service Charges		7434	6,089,016.51	6,089,016.51	3,511,322.56	6,721,586.31	(632,569.80)	-10.4%
Debt Service - Interest		7438	126,992.25	126,992.25	40,323.94	126,948.94	43.31	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			13,900,688.76	13,900,688.76	13,349,062.50	16,645,951.25	(2,745,262.49)	-19.7%
<b>TOTAL, EXPENDITURES</b>			13,900,688.76	13,900,688.76	13,349,062.50	16,645,951.25		

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



Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	2,087.49
Total, Restricted Balance		<u>2,087.49</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	100.84	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	100.84	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	100.84	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	100.84	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	459.83	459.83		459.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			459.83	459.83		459.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			459.83	459.83		459.83		
2) Ending Balance, June 30 (E + F1e)			459.83	459.83		459.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		459.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	459.83	459.83		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	100.84	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	100.84	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	100.84	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
State School Building Repayment		7432	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		



<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,673,850.00	1,673,850.00	504,865.08	1,784,250.00	110,400.00	6.6%
5) TOTAL, REVENUES			1,673,850.00	1,673,850.00	504,865.08	1,784,250.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	72,642.00	72,642.00	25,424.96	76,274.00	(3,632.00)	-5.0%
2) Classified Salaries		2000-2999	821,456.00	821,456.00	287,692.04	1,036,352.00	(214,896.00)	-26.2%
3) Employee Benefits		3000-3999	381,223.00	381,223.00	118,779.27	449,439.00	(68,216.00)	-17.9%
4) Books and Supplies		4000-4999	65,250.00	65,250.00	25,525.10	76,850.00	(11,600.00)	-17.8%
5) Services and Other Operating Expenses		5000-5999	176,840.00	176,840.00	20,950.12	238,489.00	(61,649.00)	-34.9%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,517,411.00	1,517,411.00	478,371.49	1,877,404.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			156,439.00	156,439.00	26,493.59	(93,154.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			156,439.00	156,439.00	26,493.59	(93,154.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,238,822.40	1,238,822.40		1,238,822.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,238,822.40	1,238,822.40		1,238,822.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,238,822.40	1,238,822.40		1,238,822.40		
2) Ending Net Position, June 30 (E + F1e)			1,395,261.40	1,395,261.40		1,145,668.40		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,395,261.40	1,395,261.40		1,145,668.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
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	5,000.00	5,000.00	(0.01)	5,000.00	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%
<b>Fees and Contracts</b>								
All Other Fees and Contracts		8689	1,668,850.00	1,668,850.00	504,865.09	1,779,250.00	110,400.00	6.6%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,673,850.00	1,673,850.00	504,865.08	1,784,250.00	110,400.00	6.6%
<b>TOTAL, REVENUES</b>			1,673,850.00	1,673,850.00	504,865.08	1,784,250.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	72,642.00	72,642.00	25,424.96	76,274.00	(3,632.00)	-5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			72,642.00	72,642.00	25,424.96	76,274.00	(3,632.00)	-5.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	27,976.00	27,976.00	9,057.76	28,844.00	(868.00)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	106,318.00	106,318.00	64,106.92	207,497.00	(101,179.00)	-95.2%
Clerical, Technical and Office Salaries		2400	25,792.00	25,792.00	6,395.60	26,408.00	(616.00)	-2.4%
Other Classified Salaries		2900	661,370.00	661,370.00	208,131.76	773,603.00	(112,233.00)	-17.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			821,456.00	821,456.00	287,692.04	1,036,352.00	(214,896.00)	-26.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	10,482.00	10,482.00	6,763.80	11,006.00	(524.00)	-5.0%
PERS		3201-3202	125,533.00	125,533.00	36,995.08	152,138.00	(26,605.00)	-21.2%
OASDI/Medicare/Alternative		3301-3302	63,902.00	63,902.00	21,284.13	80,388.00	(16,486.00)	-25.8%
Health and Welfare Benefits		3401-3402	144,871.00	144,871.00	43,702.89	166,582.00	(21,711.00)	-15.0%
Unemployment Insurance		3501-3502	442.00	442.00	159.18	556.00	(114.00)	-25.8%
Workers' Compensation		3601-3602	18,043.00	18,043.00	5,515.09	19,285.00	(1,242.00)	-6.9%
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	17,950.00	17,950.00	4,359.10	19,484.00	(1,534.00)	-8.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			381,223.00	381,223.00	118,779.27	449,439.00	(68,216.00)	-17.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	42,900.00	42,900.00	19,923.80	51,500.00	(8,600.00)	-20.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	22,350.00	22,350.00	5,601.30	25,350.00	(3,000.00)	-13.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			65,250.00	65,250.00	25,525.10	76,850.00	(11,600.00)	-17.8%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,580.00	8,580.00	3,685.00	8,580.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	146,075.00	146,075.00	2,441.55	178,799.00	(32,724.00)	-22.4%
Professional/Consulting Services and Operating Expenditures		5800	19,312.00	19,312.00	14,019.57	48,237.00	(28,925.00)	-149.8%
Communications		5900	2,873.00	2,873.00	804.00	2,873.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			176,840.00	176,840.00	20,950.12	238,489.00	(61,649.00)	-34.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			1,517,411.00	1,517,411.00	478,371.49	1,877,404.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		



Resource	Description	2017/18
		Projected Year Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,216,243.00	2,216,243.00	710,903.96	2,216,243.00	0.00	0.0%
5) TOTAL, REVENUES			2,216,243.00	2,216,243.00	710,903.96	2,216,243.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,915,500.00	1,915,500.00	530,180.00	1,915,500.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,915,500.00	1,915,500.00	530,180.00	1,915,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300,743.00	300,743.00	180,723.96	300,743.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			300,743.00	300,743.00	180,723.96	300,743.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,096,027.79	1,096,027.79		1,096,027.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,096,027.79	1,096,027.79		1,096,027.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,096,027.79	1,096,027.79		1,096,027.79		
2) Ending Net Position, June 30 (E + F1e)			1,396,770.79	1,396,770.79		1,396,770.79		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,396,770.79	1,396,770.79		1,396,770.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	3,000.00	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								
In-District Premiums/Contributions		8674	2,213,243.00	2,213,243.00	710,903.96	2,213,243.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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>			2,216,243.00	2,216,243.00	710,903.96	2,216,243.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,216,243.00	2,216,243.00	710,903.96	2,216,243.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,915,500.00	1,915,500.00	530,180.00	1,915,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			1,915,500.00	1,915,500.00	530,180.00	1,915,500.00	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 Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,915,500.00	1,915,500.00	530,180.00	1,915,500.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2017/18
		Projected Year Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,996.87	10,015.08	9,974.34	10,015.08	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>	9,996.87	10,015.08	9,974.34	10,015.08	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	72.93	71.25	71.25	71.25	0.00	0%
c. Special Education-NPS/LCI	0.20	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	6.18	6.18	6.18	6.18	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>	79.31	77.43	77.43	77.43	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10,076.18	10,092.51	10,051.77	10,092.51	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</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>									
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
<b>SUBTOTAL</b>									
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
<b>SUBTOTAL</b>									
Nonoperating									
Suspense Clearing									
<b>TOTAL BALANCE SHEET ITEMS</b>									
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
<b>F. ENDING CASH (A + E)</b>									
<b>G. ENDING CASH, PLUS CASH</b>									
<b>ACCRUALS AND ADJUSTMENTS</b>									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>									
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
<b>SUBTOTAL</b>									
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
<b>SUBTOTAL</b>									
Nonoperating									
Suspense Clearing									
<b>TOTAL BALANCE SHEET ITEMS</b>									
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
<b>F. ENDING CASH (A + E)</b>									
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									



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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2017

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: Melina Nguyen

Telephone: 408-227-8300 x100221

Title: Director, Business Services

E-mail: mnguyen@ogsd.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 budget adoption.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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 budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• 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	

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	120,892,042.56
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,122,013.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	136,109.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	517,546.86
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,085,544.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	422,561.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,161,761.47
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	422,561.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				113,030,829.09

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		10,051.77
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,244.87
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	109,026,422.47	10,821.57
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	109,026,422.47	10,821.57
B. Required effort (Line A.2 times 90%)	98,123,780.22	9,739.41
C. Current year expenditures (Line I.E and Line II.B)	113,030,829.09	11,244.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,096,127.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 90,741,905.54

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.51%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,879,384.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,083,283.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	442,726.31
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,439,393.31
9. Carry-Forward Adjustment (Part IV, Line F)	515,993.49
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,955,386.80

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	69,953,378.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,542,146.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,686,368.74
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	129,950.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	136,109.61
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,446.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	786,188.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	32,864.95
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	109.66
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,373,821.69
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,097,919.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	105,741,302.39

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

7.04%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B18)

7.52%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>7,439,393.31</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(737,533.63)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.85%) times Part III, Line B18); zero if negative	<u>515,993.49</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.85%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.85%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>515,993.49</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>515,993.49</u>

Approved indirect cost rate: 5.85%  
Highest rate used in any program: 5.85%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,335,894.00	78,150.00	5.85%
01	3310	3,231,173.00	189,011.00	5.85%
01	3315	58,966.00	3,450.00	5.85%
01	3320	161,925.00	9,473.00	5.85%
01	3327	147,158.00	8,609.00	5.85%
01	3345	588.00	34.00	5.78%
01	4035	374,062.00	21,883.00	5.85%
01	4203	392,620.00	7,852.00	2.00%
01	6010	130,400.00	6,524.00	5.00%
01	6500	12,902,378.00	754,789.00	5.85%
01	6512	685,141.00	38,128.00	5.56%
01	8150	2,641,596.00	154,533.00	5.85%
13	5310	3,731,760.00	183,603.00	4.92%
13	5320	366,159.00	18,015.00	4.92%

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	86,733,087.00	2.60%	88,990,759.00	-0.77%	88,302,855.00
2. Federal Revenues	8100-8299	145,000.00	0.00%	145,000.00	0.00%	145,000.00
3. Other State Revenues	8300-8599	3,369,297.00	-45.49%	1,836,466.00	-3.20%	1,777,641.00
4. Other Local Revenues	8600-8799	3,809,051.00	19.69%	4,559,051.00	16.45%	5,309,051.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,481,028.00	-30.85%	6,556,301.00	27.73%	8,374,456.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(23,067,004.00)	-0.97%	(22,842,490.00)	3.82%	(23,715,118.00)
6. Total (Sum lines A1 thru A5c)		80,470,459.00	-1.52%	79,245,087.00	1.20%	80,193,885.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,575,823.00		41,627,704.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				51,881.00		(11,379.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,575,823.00	0.12%	41,627,704.00	-0.03%	41,616,325.00
2. Classified Salaries						
a. Base Salaries				12,036,891.00		11,153,555.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(883,336.00)		45,576.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,036,891.00	-7.34%	11,153,555.00	0.41%	11,199,131.00
3. Employee Benefits	3000-3999	19,954,565.00	1.41%	20,236,392.00	4.61%	21,169,948.00
4. Books and Supplies	4000-4999	1,510,249.39	2.27%	1,544,475.00	-0.44%	1,537,680.00
5. Services and Other Operating Expenditures	5000-5999	7,362,736.55	-19.27%	5,943,873.00	1.00%	6,003,492.00
6. Capital Outlay	6000-6999	135,000.00	-25.19%	101,000.00	-55.45%	45,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	194,417.00	-29.09%	137,857.00	0.00%	137,857.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,474,054.00)	0.00%	(1,474,054.00)	0.00%	(1,474,054.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	422,561.00	-64.39%	150,461.00	-100.00%	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)		81,718,188.94	-2.81%	79,421,263.00	1.03%	80,235,379.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,247,729.94)		(176,176.00)		(41,494.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,827,081.53		4,579,351.59		4,403,175.59
2. Ending Fund Balance (Sum lines C and D1)		4,579,351.59		4,403,175.59		4,361,681.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	104,702.59		104,612.59		104,522.59
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	847,887.00		810,760.00		735,169.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,626,762.00		3,487,803.00		3,521,990.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,579,351.59		4,403,175.59		4,361,681.59

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	3,626,762.00		3,487,803.00		3,521,990.00
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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,626,762.00		3,487,803.00		3,521,990.00
<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.						
Revenues budget for fiscal years 2017-18 through 2019-20 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2018-19 and 2019-20 include step increases in addition to the loss of net certificated FTE's due to declining enrollment/CSR Adjustment & Board approved reductions plan. Explanation for B2d: 2018-19 and 2019-20 include step increases & Board approved reductions plan.						



Description	Object Codes	Projected Year Totals (Form 01I) (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	4,322,367.00	0.00%	4,322,367.00	0.00%	4,322,367.00
2. Federal Revenues	8100-8299	4,269,314.00	-12.99%	3,714,829.00	0.00%	3,714,829.00
3. Other State Revenues	8300-8599	4,238,404.00	-0.56%	4,214,820.00	-0.05%	4,212,878.00
4. Other Local Revenues	8600-8799	2,083,269.65	-41.53%	1,218,157.00	0.00%	1,218,157.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	23,067,004.00	-0.97%	22,842,490.00	3.82%	23,715,118.00
6. Total (Sum lines A1 thru A5c)		37,980,358.65	-4.39%	36,312,663.00	2.40%	37,183,349.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,499,417.75		9,434,266.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(65,151.75)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,499,417.75	-0.69%	9,434,266.00	0.00%	9,434,266.00
2. Classified Salaries						
a. Base Salaries				4,871,528.79		4,823,125.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(48,403.79)		74,562.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,871,528.79	-0.99%	4,823,125.00	1.55%	4,897,687.00
3. Employee Benefits	3000-3999	7,449,455.00	2.05%	7,602,352.00	3.34%	7,856,043.00
4. Books and Supplies	4000-4999	2,063,278.92	-72.60%	565,415.00	-2.85%	549,287.00
5. Services and Other Operating Expenditures	5000-5999	6,462,629.30	-12.51%	5,654,066.00	-1.57%	5,565,442.00
6. Capital Outlay	6000-6999	382,546.86	-68.11%	122,000.00	0.00%	122,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,172,561.00	0.81%	7,230,841.00	0.47%	7,264,959.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,272,436.00	10.56%	1,406,749.00	0.00%	1,406,749.00
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)		39,173,853.62	-5.96%	36,838,814.00	0.70%	37,096,433.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,193,494.97)		(526,151.00)		86,916.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,947,654.72		2,754,159.75		2,228,008.75
2. Ending Fund Balance (Sum lines C and D1)		2,754,159.75		2,228,008.75		2,314,924.75
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,754,159.75		2,228,008.75		2,314,924.75
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,754,159.75		2,228,008.75		2,314,924.75

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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.						
Revenues budget for fiscal years 2017-18 through 2019-20 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2018-19 and 2019-20 include step increases in addition to the loss/reallocation of certificated FTE's due to expiration of local revenues. Explanation for B2d: 2018-19 and 2019-20 include step increases.						

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	91,055,454.00	2.48%	93,313,126.00	-0.74%	92,625,222.00
2. Federal Revenues	8100-8299	4,414,314.00	-12.56%	3,859,829.00	0.00%	3,859,829.00
3. Other State Revenues	8300-8599	7,607,701.00	-20.46%	6,051,286.00	-1.00%	5,990,519.00
4. Other Local Revenues	8600-8799	5,892,320.65	-1.95%	5,777,208.00	12.98%	6,527,208.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,481,028.00	-30.85%	6,556,301.00	27.73%	8,374,456.00
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)		118,450,817.65	-2.44%	115,557,750.00	1.57%	117,377,234.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				51,075,240.75		51,061,970.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,270.75)		(11,379.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,075,240.75	-0.03%	51,061,970.00	-0.02%	51,050,591.00
2. Classified Salaries						
a. Base Salaries				16,908,419.79		15,976,680.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(931,739.79)		120,138.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,908,419.79	-5.51%	15,976,680.00	0.75%	16,096,818.00
3. Employee Benefits	3000-3999	27,404,020.00	1.59%	27,838,744.00	4.26%	29,025,991.00
4. Books and Supplies	4000-4999	3,573,528.31	-40.96%	2,109,890.00	-1.09%	2,086,967.00
5. Services and Other Operating Expenditures	5000-5999	13,825,365.85	-16.11%	11,597,939.00	-0.25%	11,568,934.00
6. Capital Outlay	6000-6999	517,546.86	-56.91%	223,000.00	-25.11%	167,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,366,978.00	0.02%	7,368,698.00	0.46%	7,402,816.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(201,618.00)	-66.62%	(67,305.00)	0.00%	(67,305.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	422,561.00	-64.39%	150,461.00	-100.00%	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)		120,892,042.56	-3.83%	116,260,077.00	0.92%	117,331,812.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,441,224.91)		(702,327.00)		45,422.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,774,736.25		7,333,511.34		6,631,184.34
2. Ending Fund Balance (Sum lines C and D1)		7,333,511.34		6,631,184.34		6,676,606.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	104,702.59		104,612.59		104,522.59
b. Restricted	9740	2,754,159.75		2,228,008.75		2,314,924.75
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	847,887.00		810,760.00		735,169.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,626,762.00		3,487,803.00		3,521,990.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,333,511.34		6,631,184.34		6,676,606.34

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	3,626,762.00		3,487,803.00		3,521,990.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,626,762.00		3,487,803.00		3,521,990.00
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,974.34		9,652.34		6,525.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		120,892,042.56		116,260,077.00		117,331,812.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		120,892,042.56		116,260,077.00		117,331,812.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,626,761.28		3,487,802.31		3,519,954.36
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)		3,626,761.28		3,487,802.31		3,519,954.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	(203,469.00)	0.00	(201,618.00)				
Other Sources/Uses Detail					9,481,028.00	422,561.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	21,420.00	0.00	201,618.00	0.00				
Other Sources/Uses Detail					422,561.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	100.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	3,150.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	9,481,028.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

43 69625 0000000  
Form SIAI

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	178,799.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	- 203,469.00	(203,469.00)	201,618.00	(201,618.00)	9,903,589.00	9,903,589.00		



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18) District Regular Charter School	9,997.00	10,015.08		
		0.00		
	Total ADA	9,997.00	10,015.08	0.2%
1st Subsequent Year (2018-19) District Regular Charter School	9,842.00	9,982.75		
	Total ADA	9,842.00	9,982.75	1.4%
2nd Subsequent Year (2019-20) District Regular Charter School	9,627.00	9,641.35		
	Total ADA	9,627.00	9,641.35	0.1%

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

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	10,207	10,315		
Charter School				
<b>Total Enrollment</b>	<b>10,207</b>	<b>10,315</b>	<b>1.1%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	9,982	9,982		
Charter School				
<b>Total Enrollment</b>	<b>9,982</b>	<b>9,982</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	9,851	9,851		
Charter School				
<b>Total Enrollment</b>	<b>9,851</b>	<b>9,851</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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	10,508	10,921	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,508</b>	<b>10,921</b>	<b>96.2%</b>
Second Prior Year (2015-16)			
District Regular	10,261	10,632	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,261</b>	<b>10,632</b>	<b>96.5%</b>
First Prior Year (2016-17)			
District Regular	10,020	10,362	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>10,020</b>	<b>10,362</b>	<b>96.7%</b>
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

**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	9,974	10,315		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,974</b>	<b>10,315</b>	<b>96.7%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	9,652	9,982		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,652</b>	<b>9,982</b>	<b>96.7%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	9,526	9,851		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,526</b>	<b>9,851</b>	<b>96.7%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals			
Current Year (2017-18)	86,725,281.00	86,733,087.00	0.0%		Met
1st Subsequent Year (2018-19)	86,598,355.00	88,990,759.00	2.8%		Not Met
2nd Subsequent Year (2019-20)	88,067,487.00	88,302,855.00	0.3%		Met

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

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

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

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

Estimated funded ADA for fiscal year 2018-19 have increased, thus increasing estimated revenues for 2018-19.

## 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)	63,922,036.10	70,613,304.62	90.5%
Second Prior Year (2015-16)	68,341,212.42	75,326,757.46	90.7%
First Prior Year (2016-17)	71,330,054.57	78,534,461.95	90.8%
	Historical Average Ratio:		90.7%

	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):	87.7% to 93.7%	87.7% to 93.7%	87.7% to 93.7%

### 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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	73,567,279.00	81,295,627.94	90.5%	Met
1st Subsequent Year (2018-19)	73,017,651.00	79,270,802.00	92.1%	Met
2nd Subsequent Year (2019-20)	73,985,404.00	80,235,379.00	92.2%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

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

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	3,629,500.00	4,414,314.00	21.6%	Yes
1st Subsequent Year (2018-19)	3,629,500.00	3,859,829.00	6.3%	Yes
2nd Subsequent Year (2019-20)	3,629,500.00	3,859,829.00	6.3%	Yes

**Explanation:**  
(required if Yes)

Revenues have increased at First Interim to reflect Federal carryovers from 2016-17 and an increase in projected MAA revenues in the subsequent years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	5,987,459.00	7,607,701.00	27.1%	Yes
1st Subsequent Year (2018-19)	5,909,701.00	6,051,286.00	2.4%	No
2nd Subsequent Year (2019-20)	5,888,193.00	5,990,519.00	1.7%	No

**Explanation:**  
(required if Yes)

Fiscal Year 2017-18 reflects additional proposed One-Time Funding in the amount of \$147 per ADA, as well as an increase in per ADA funding, from \$28 to \$30 per ADA, for Mandate Block Grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	5,478,937.00	5,892,320.65	7.5%	Yes
1st Subsequent Year (2018-19)	5,543,665.00	5,777,208.00	4.2%	No
2nd Subsequent Year (2019-20)	5,486,429.00	6,527,208.00	19.0%	Yes

**Explanation:**  
(required if Yes)

2017-18 First Interim contains new one-time miscellaneous local donations which were not budgeted at 2017-18 Budget Adoption, such as Sobrato Grant, Bus Grant, CTE Grant, and miscellaneous local donations. First Interim also contains local SELPA revenue adjustments in comparison to 2017-18 Adopted Budget. Fiscal years 2018-19 and 2019-20 contain new projected lease revenues.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	2,718,062.00	3,573,528.31	31.5%	Yes
1st Subsequent Year (2018-19)	2,587,201.00	2,109,890.00	-18.4%	Yes
2nd Subsequent Year (2019-20)	2,590,531.00	2,086,967.00	-19.4%	Yes

**Explanation:**  
(required if Yes)

Expenditures have increased at First Interim to reflect operational changes since Budget Adoption and mainly to budget categorical carryovers from 2016-17; prior year categorical carryovers are assumed to be spent in 2017-18. Multi-year expenditures have also been revised to reflect District needs.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	12,289,153.00	13,825,365.85	12.5%	Yes
1st Subsequent Year (2018-19)	12,290,153.00	11,597,939.00	-5.6%	Yes
2nd Subsequent Year (2019-20)	12,290,153.00	11,568,934.00	-5.9%	Yes

**Explanation:**  
(required if Yes)

Expenditures have increased at First Interim to reflect operational changes since Budget Adoption and mainly to budget categorical carryovers from 2016-17; prior year categorical carryovers are assumed to be spent in 2017-18. Multi-year expenditures have also been revised to reflect District needs.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	15,095,896.00	17,914,335.65	18.7%	Not Met
1st Subsequent Year (2018-19)	15,082,866.00	15,688,323.00	4.0%	Met
2nd Subsequent Year (2019-20)	15,004,122.00	16,377,556.00	9.2%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	15,007,215.00	17,398,894.16	15.9%	Not Met
1st Subsequent Year (2018-19)	14,877,354.00	13,707,829.00	-7.9%	Not Met
2nd Subsequent Year (2019-20)	14,880,684.00	13,655,901.00	-8.2%	Not Met

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

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

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

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

Revenues have increased at First Interim to reflect Federal carryovers from 2016-17 and an increase in projected MAA revenues in the subsequent years.

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

Fiscal Year 2017-18 reflects additional proposed One-Time Funding in the amount of \$147 per ADA, as well as an increase in per ADA funding, from \$28 to \$30 per ADA, for Mandate Block Grant.

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

2017-18 First Interim contains new one-time miscellaneous local donations which were not budgeted at 2017-18 Budget Adoption, such as Sobrato Grant, Bus Grant, CTE Grant, and miscellaneous local donations. First Interim also contains local SELPA revenue adjustments in comparison to 2017-18 Adopted Budget. Fiscal years 2018-19 and 2019-20 contain new projected lease revenues.

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

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

Expenditures have increased at First Interim to reflect operational changes since Budget Adoption and mainly to budget categorical carryovers from 2016-17; prior year categorical carryovers are assumed to be spent in 2017-18. Multi-year expenditures have also been revised to reflect District needs.

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

Expenditures have increased at First Interim to reflect operational changes since Budget Adoption and mainly to budget categorical carryovers from 2016-17; prior year categorical carryovers are assumed to be spent in 2017-18. Multi-year expenditures have also been revised to reflect District needs.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,801,693.00	2,801,693.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)			

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

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])                               |
| <input 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%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

### 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)	(1,247,729.94)	81,718,188.94	1.5%	Not Met
1st Subsequent Year (2018-19)	(176,176.00)	79,421,263.00	0.2%	Met
2nd Subsequent Year (2019-20)	(41,494.00)	80,235,379.00	0.1%	Met

### 8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

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

The District is committed to make reductions as needed and develop a multi-year budget plan in order to mitigate deficit to remain fiscally solvent. The District Board has approved a budget reductions plan to implement. Meanwhile, District will continue to leverage all available resources, apply for grants and seek financial partners, continue ADA Recovery Program to maximize attendance, and explore other potential cost saving measures such as expanding BASE programs and school consolidations/reorganization.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2017-18)		7,333,511.34	Met
1st Subsequent Year (2018-19)		6,631,184.34	Met
2nd Subsequent Year (2019-20)		6,676,606.34	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2017-18)		15,618,218.09	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.)	9,974	9,652	6,526
<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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

No

- a. Enter the name(s) of the SELPA(s):

- b. 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 01I, objects 1000-7999) (Form MYPI, Line B11)	120,892,042.56	116,260,077.00	117,331,812.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	120,892,042.56	116,260,077.00	117,331,812.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,626,761.28	3,487,802.31	3,519,954.36
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</b> <b>(Greater of Line B5 or Line B6)</b>	<b>3,626,761.28</b>	<b>3,487,802.31</b>	<b>3,519,954.36</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)	3,626,762.00	3,487,803.00	3,521,990.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,626,762.00	3,487,803.00	3,521,990.00
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>3,626,761.28</b>	<b>3,487,802.31</b>	<b>3,519,954.36</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 budget adoption that may impact the budget?

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

Yes

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

District is authorized to make temporary interfund transfers to meet its obligations, should the need arises, amongst Funds 01, 13, and 40.

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(22,823,665.00)	(23,067,004.00)	1.1%	243,339.00	Met
1st Subsequent Year (2018-19)	(23,008,853.00)	(22,842,490.00)	-0.7%	(166,363.00)	Met
2nd Subsequent Year (2019-20)	(24,006,556.00)	(23,715,118.00)	-1.2%	(291,438.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	10,401,678.00	9,481,028.00	-8.9%	(920,650.00)	Not Met
1st Subsequent Year (2018-19)	12,131,605.00	6,556,301.00	-46.0%	(5,575,304.00)	Not Met
2nd Subsequent Year (2019-20)	1,400,000.00	8,374,456.00	498.2%	6,974,456.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	97,907.00	422,561.00	331.6%	324,654.00	Not Met
1st Subsequent Year (2018-19)	0.00	150,461.00	New	150,461.00	Not Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

N/A

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

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

Since 2017-18 Budget Adoption, the Board has approved a tentative budget reductions plan, presented on 8/24/2017 to help mitigate budget deficit to remain solvent, thus reducing the transfers in from Special Reserve Fund in order to meet the State minimum required reserve. Administration will continue to monitor budget and realign programs in order to balance the General Fund budget in order to minimize transfers-in from Special Reserve Fund.

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

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

With increased operating costs, a transfer to Fund 13 from general fund is necessary. Additionally, planned reductions in personnel to realign staffing allocations with current sales level did not materialize completely in 2017-18, and is projected to materialize in 2018-19 instead, thus contributions level have changed.

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

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

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

N/A

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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)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
19,777,329.00	19,777,329.00
19,777,329.00	19,777,329.00

Actuarial	Actuarial
Jul 01, 2016	Jul 01, 2016

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,048,675.00	3,048,675.00
3,276,993.00	3,276,993.00
3,525,389.00	3,525,389.00

- 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)

549,648.00	549,648.00
496,262.00	496,109.00
458,982.00	458,817.00

- 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)

549,648.00	549,648.00
496,262.00	496,109.00
458,982.00	458,817.00

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

69	69
55	55
44	44

4. Comments:

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up until age of 65, whichever comes first.



## S8. Status of Labor Agreements

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

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

Prior Year (2nd Interim)  
(2016-17)

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

Number of certificated (non-management) full-time-equivalent (FTE) positions

524.8

511.3

505.3

499.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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


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

--

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

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

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

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

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

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

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

**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	337.8	333.0	302.0	300.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)1st Subsequent Year  
(2018-19)2nd Subsequent Year  
(2019-20)Is the cost of salary settlement included in the interim and multiyear  
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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


--

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

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

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

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

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

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

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

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


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

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

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

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

n/a

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	53.0	54.0	50.0	50.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

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

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

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

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

**S9. Status of Other Funds**

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

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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

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

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

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

No

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

Yes

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?

Yes

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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## End of School District First Interim Criteria and Standards Review

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43-69625-0000000

First Interim  
2017-18 Projected Totals  
Technical Review Checks

Oak Grove Elementary

Santa Clara County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0  
12/4/2017 2:24:43 PM

43-69625-0000000

First Interim  
2017-18 Actuals to Date  
Technical Review Checks

Oak Grove Elementary

Santa Clara County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.