



2017-18 Second Interim Report Executive Summary

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 District's Second Interim Budget has been revised to reflect the Governor's proposed state budget for 2018-19. However, the enrollment projections used for the multi-year budget (MYP) are per the 2017 Enrollment Study. The Second 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 is 44.97%, including statutory COLA of 1.56%. LCFF Entitlement funding per average daily attendance is \$8,608. Supplemental services must be provided at a rate of \$757 per ADA, leaving a net LCFF funding amount for general purpose at \$7,851 per ADA.
- Funded ADA (average daily attendance) is projected at 10,089.67, including district students in county special education programs, based on 2016-17 Period 2 (P-2) attendance.
- Supplemental Grant is per Unduplicated Count of 52.91% 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 in 2017-18 is \$147 per ADA. Total allocation for OGSD is \$1,475,029.
- Unrestricted General Fund expenditures and other uses are projected to exceed revenues by \$10.8 million. Transfers-in of \$9.2 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 \$4.1 million, including the \$3.6 million required reserve for economic uncertainties and \$544 thousand committed for non-spendable and other assignments, with zero unappropriated ending fund balance.

It is important to note that the District's positive multi-year 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 Meals, 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 (52.91%)	Add-On (TIIG & Transportation)
\$73,662,427	\$3,346,425	\$8,149,077	\$3,930,266

LCFF Entitlement Target

\$89,088,195

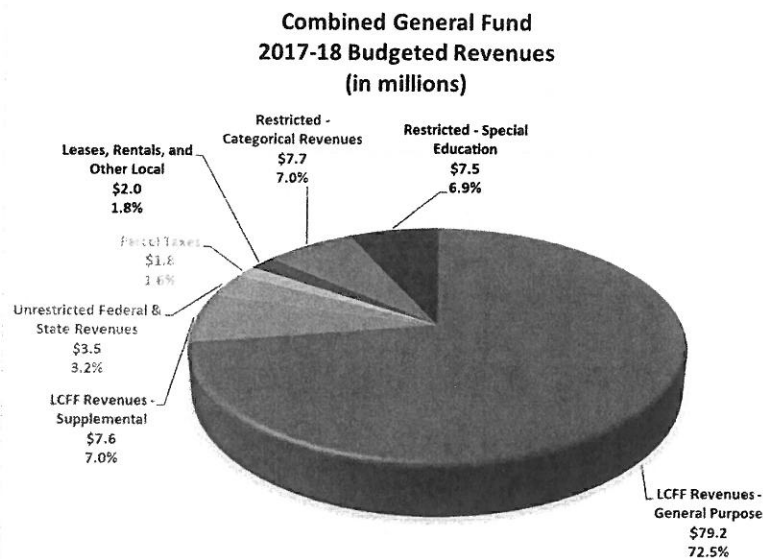
(\$8830 per ADA)

2017-18 Second Interim Entitlement		
\$86,852,407		
(\$8608 per ADA)		
Property Taxes	EPA	State Aid
\$33,303,728	\$11,956,394	\$41,592,285

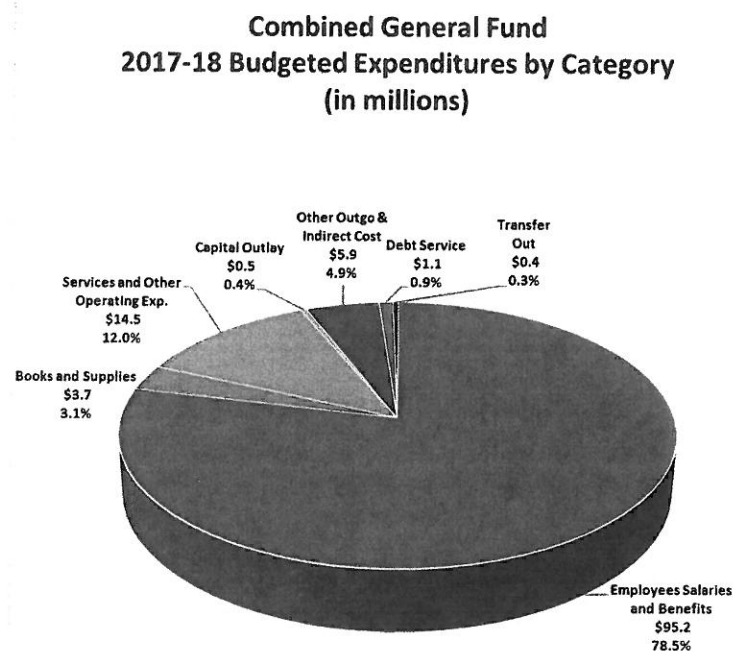
Funding Gap of \$2,235,788

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 \$94.1 million (86.1%) of total combined general fund revenues of \$109.3 million, excluding Transfers-In. Unrestricted LCFF revenues are approximately 72.5% of total combined general fund revenues.

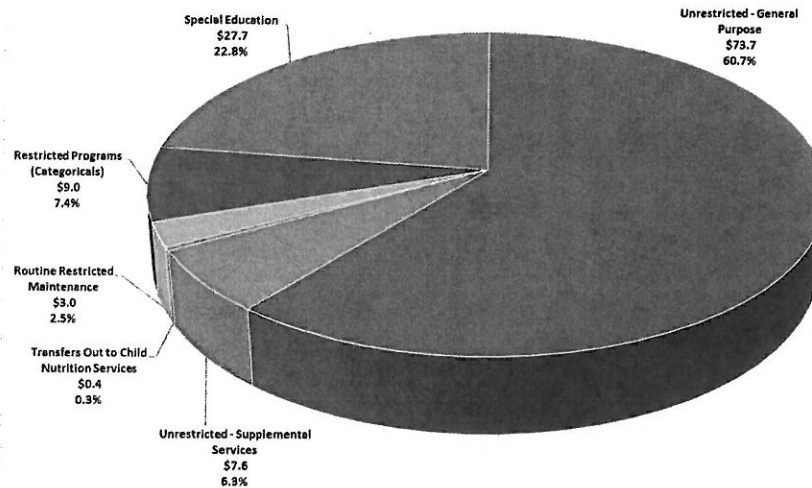


The District's expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance to requirements or mandates by California Education Code, and other federal and state regulations. Employee salaries and benefits take up approximately 78.5% 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 (67.3%) of \$121.4 million in total combined general fund expenditures and transfers-out.

**Combined General Fund
2017-18 Budgeted Expenditures by Program
(in millions)**



CHANGES IN THE GENERAL FUNDS AT FIRST INTERIM

Total revenues increased by \$321 thousand, from \$109.0 million at First Interim to \$109.3 million at Second Interim as follows:

- LCFF revenues increased by \$119 thousand to reflect revised increased in GAP percentage closure and increased unduplicated pupil count submitted on CALPADS. Additionally, Special Ed property taxes decreased by \$47 thousand, in the nature of LCFF sources from SELPA apportionment.
- Federal revenues increased slightly by \$50 thousand to reflect revisions to current year allocations for Title I, Title III Limited English, and Medi-Cal Billing Option.
- State revenues remained constant as presented at 2017-18 First Interim.
- Local Revenues increased by \$244 thousand to reflect new local grants and donations, including but not limited to Career Tech, school donations, use of facilities and SELPA local adjustments.

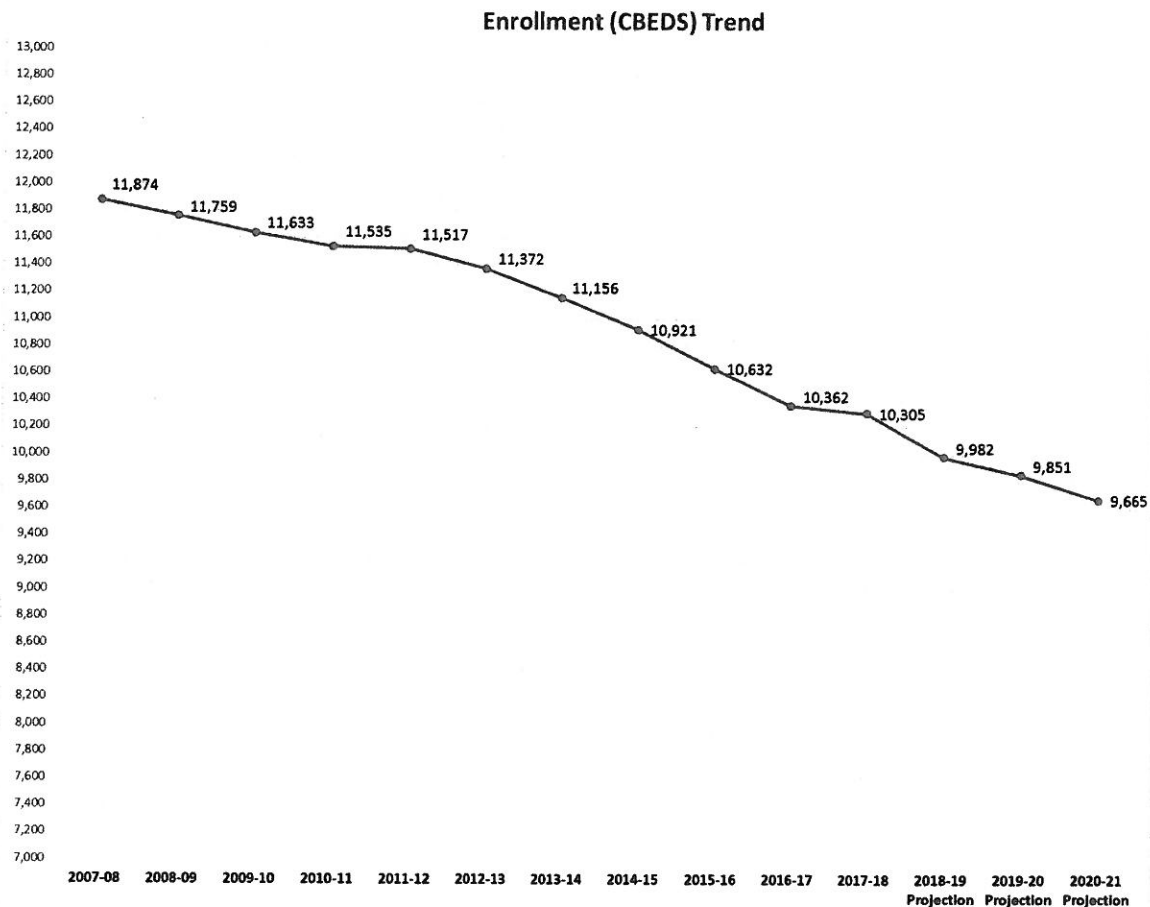
Total expenditures increased by \$507 thousand, from \$120.5 million at First Interim to \$121.0 million at Second Interim to reflect adjustments in programs as follows:

- Employee Salaries and Benefits decreased by \$145 thousand as a result of minor personnel changes across all job classifications.
- Books and Supplies increased by \$95 thousand primarily to reflect new grants and local donations as mentioned above.
- Services and Other Operating Expenditures increased by \$717 thousand due to a combination of increased costs to Special Education Non Public School placements & Special Education related services (\$319 thousand), Health related services formerly paid from Medi-Cal and miscellaneous services funded from new local grants and donations (\$77 thousand), routine repair services (\$100 thousand), and other necessary operational change such as school consolidation, ADA compliance, and fuel cleanup (\$221 thousand).
- Capital Outlay and Other Outgo decreased by \$158 thousand due to a decreased cost to County Special Education program.

	2017-18 Second Interim Combined G/F	2017-18 First Interim Combined G/F	Combined G/F Budget Change
Beginning Fund Balance	\$ 9,774,737	\$ 9,774,737	\$ -
<u>Revenues:</u>			
LCFF Sources	91,128,151	91,055,454	72,697
Federal Revenues	4,463,972	4,414,314	49,658
State Revenues	7,608,364	7,607,701	663
Local Revenues	6,091,238	5,892,321	198,917
Total Revenues	\$ 109,291,725	\$ 108,969,790	\$ 321,935
<u>Expenditures:</u>			
Salaries & Benefits	95,242,023	95,387,681	(145,658)
Supplies	3,669,254	3,573,528	95,726
Services & Other Operating Exp	14,542,639	13,825,366	717,273
Capital Outlay	517,547	517,547	-
Other Outgo	6,122,539	6,281,434	(158,895)
Indirect Cost	(202,919)	(201,618)	(1,301)
Debt Service Payments	1,085,544	1,085,544	-
Total Expenditures	\$ 120,976,627	\$ 120,469,482	\$ 507,145
<u>Other Sources/Uses:</u>			
Interfund Transfers In	9,168,947	9,481,028	(312,081)
Interfund Transfers Out	(431,036)	(422,561)	(8,475)
Total Other Sources/Uses	\$ 8,737,911	\$ 9,058,467	\$ (320,556)
Net Change in Fund Balance	\$ (2,946,991)	\$ (2,441,225)	\$ (505,766)
Ending Fund Balance	\$ 6,827,746	\$ 7,333,512	\$ (505,766)
<u>Components of Ending Fund Balance:</u>			
Legally Restricted	2,640,979	2,754,160	(113,181)
Reserve for Encumbrances & Liabilities	-	-	-
Commitments & Assignments	544,537	952,590	(408,053)
Total Commitments and Assignments	544,537	952,590	(408,053)
Designated for Economic Uncertainties	3,642,230	3,626,762	15,469
Unassigned Ending Fund Balance	\$ -	\$ -	\$ -

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 10,305 (including special education), a decrease of 57 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 \$17.0 million.

Multi-Year Impact of Enrollment Loss									
Fiscal Year	Enrollment	Enrollment Loss	LCFF Funding per ADA	Funded ADA (prior year)	Revenue Gain/(Loss) Budget Year 1	Revenue Gain/(Loss) Budget Year 2	Revenue Gain/(Loss) Budget Year 3	Revenue Gain/(Loss) Budget Year 4	Cumulative 4-Year Gain/(Loss)
2016-17	10,362	(270)	\$8,396	10,227.17					
2017-18 Budget	10,305	(57)	\$8,608	9,979.45	(\$2,132,387)	(\$2,132,387)	(\$2,132,387)	(\$2,132,387)	(\$8,529,547)
2018-19 Projection	9,982	(323)	\$9,020	9,937.47		(\$378,678)	(\$378,678)	(\$378,678)	(\$1,136,033)
2019-20 Projection	9,851	(131)	\$9,244	9,605.72			(\$3,066,835)	(\$3,066,835)	(\$6,133,670)
2020-21 Projection	9,665	(640)	\$9,480	9,478.03				(\$1,210,545)	(\$1,210,545)
Cumulative Total		(1,421)			(\$2,132,387)	(\$2,511,064)	(\$5,577,899)	(\$6,788,444)	(\$17,009,794)

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 First Interim to Second Interim as positions are aligned to programs. Net change is an increase of 4.7 FTEs in the combined General Fund (see chart below):

- +3.3 classroom and support teachers coming back from a leave of absence
- +1.0 additional instructional aides for special need students, and + 0.6 instructional aides coming back from a leave of absence

2017-18 Second Interim Budget				
		Total Unrestricted G/F	Total Restricted G/F	Total General Fund
Certificated				
1100	Teachers	400.27	79.10	479.37
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
	Total Certificated	449.48	99.49	548.97
	<i>2017-18 First Interim</i>	<i>446.21</i>	<i>99.47</i>	<i>545.68</i>
	<i>Change</i>	<i>3.27</i>	<i>0.02</i>	<i>3.29</i>
2100	Instructional Aids	9.63	80.59	90.22
2200	Classified Support	102.76	7.48	110.24
2300	Classified Administrator	7.55	1.45	9.00
2400	Clerical and Office Salaries	61.74	3.88	65.61
2900	Other Classified Salaries	12.56	3.50	16.06
	Total Classified	194.23	96.90	291.13
	<i>2017-18 First Interim</i>	<i>193.25</i>	<i>96.43</i>	<i>289.68</i>
	<i>Change</i>	<i>0.98</i>	<i>0.47</i>	<i>1.45</i>
	TOTAL FTE	643.71	196.39	840.10

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	2021-22 Projection	2022-23 Projection
STRS	8.2500%	8.8800%	10.7300%	12.5800%	14.4300%	16.2800%	18.1300%	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%
OASDI	6.2000%	6.2000%	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%	1.4500%	1.4500%
Unemployment Insurance	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
Workers Comp	1.8606%	1.8908%	2.0141%	1.7639%	1.7331%	1.7331%	1.7331%	1.7331%	1.7331%	1.7331%
Certificated P/R Tax & Benefits	11.6106%	12.2708%	14.2441%	15.8439%	17.6631%	19.5131%	21.3631%	22.3331%	22.3331%	22.3331%
Classified P/R Tax & Benefits	21.0026%	21.3618%	21.5611%	23.3519%	24.9641%	27.5331%	30.2331%	33.2331%	34.6331%	35.5331%

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 reflects 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 \$202 thousand 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 contributions 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 92.3% of total unrestricted revenues (and 79.5% 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 \$4.1 million with projected deficit spending of \$10.8 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 \$544 thousand, 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 \$9.2 million from the Special Reserve Fund.

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

Description	2017-18 Second Interim Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
Projected LCFF ADA	10,089.67	10,047.69	9,715.94	9,588.25
Projected "Funded" COLA	1.560%	2.510%	2.410%	2.800%
LCFF Gap Closure Percentage	44.97%	100.00%	100.00%	100.00%
Beginning Fund Balance	5,827,082	4,186,767	4,041,270	4,011,420
Revenues:				
LCFF Unrestricted	79,215,338	82,519,395	81,860,001	82,996,414
LCFF Supplemental	7,637,069	8,115,113	7,958,185	7,903,452
LCFF Special Ed Taxes				
Federal Revenue	145,000	145,000	145,000	145,000
Other State Revenue	3,353,545	4,786,477	1,784,977	1,761,765
Other Local Revenue	3,763,532	4,263,532	4,763,532	4,763,532
Contribution to Routine Restricted Maintenance	(2,801,693)	(2,801,693)	(2,801,693)	(3,513,467)
Contribution to Categorical Programs	(361,180)	(361,180)	(361,180)	(361,180)
Contribution to Special Education	(20,007,103)	(19,584,365)	(20,544,933)	(20,847,565)
Contribution to Restricted Programs	(23,169,976)	(22,747,238)	(23,707,806)	(24,722,212)
General "Other Rev" Increase	-	-	-	-
Total Revenue/Other Income	70,944,508	77,082,279	72,803,889	72,847,951
Total funds available (Beg. balance + Revenue)	76,771,590	81,269,046	76,845,159	76,859,370
Expenditures				
Certificated Salaries	41,470,589	41,546,055	41,776,427	41,981,966
Classified Salaries	12,007,839	11,067,033	11,129,103	11,230,236
Employee Benefits	19,927,508	20,367,177	21,348,541	22,004,494
Employee Salaries and Benefits	73,405,936	72,980,265	74,254,071	75,216,696
Books and Supplies	1,506,395	1,807,966	1,801,171	1,801,171
Services, Other Operating	7,584,487	7,018,099	7,077,718	7,077,718
Capital Outlay	135,000	101,000	45,000	45,000
Other Outgo	625,453	296,793	137,857	137,857
Direct Support/Indirect Costs/TSF's Out	(1,503,501)	(1,503,501)	(1,503,501)	(1,503,501)
Projected Unexpended Budget Capacity ("UBC")				
Other Expenditures, Uses, and Transfers-Out	8,347,834	7,720,357	7,558,245	7,558,245
Total Expenditures/Other Outgo	81,753,770	80,700,622	81,812,316	82,774,941
Revenues over Expenditures Surplus/(Deficit)	(10,809,262)	(3,618,343)	(9,008,427)	(9,926,990)
Transfers-In from Special Reserve	9,168,947	3,472,846	8,978,577	3,504,365
Ending Fund Balance	4,186,767	4,041,270	4,011,420	(2,411,206)
Legally Restricted Balance				
Unrestricted General Fund - Ending Fund Balance	4,186,767	4,041,270	4,011,420	(2,411,206)
Components of Ending Fund Balance				
Designated for Economic Uncertainties	3,642,230	3,533,950	3,579,781	3,619,084
Committed and Assigned:				
Inventories, Prepaid, Revolving Fund	48,428	48,338	48,248	48,158
LCAP Supplemental Services	-	-	-	-
Early Retirement Program	496,109	458,982	383,391	260,338
Site Carryover	-	-	-	-
Total Reserved, Committed and Assigned Fund Balan	4,186,767	4,041,270	4,011,420	3,927,580
Undesignated/Unappropriated	0	0	0	(6,338,786)

SUPPLEMENTAL SERVICES

The District receives Supplemental revenues as part of the LCFF calculation, based on unduplicated count of English Learners, Free and Reduced, and Foster Youth. The District must demonstrate that supplemental services are provided for these students above the basic services provided for students per the LCAP. Supplemental amount set aside at Second Interim is \$7.6 million, consistent with First Interim.

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	\$ 1,105,783
Special Education Transportation	<u>2,673,821</u>
Total Transportation Program Cost	<u>\$ 3,779,604</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 is 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 \$23.2 million for 2017-18, an increase of \$1.5 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 \$474 thousand for the 2017-18 debt service of financing Phase II.

TRANSFERS-OUT

Transfers-out to CNS is budgeted at \$431 thousand. This is due to decreased meal participation, reflecting declining 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 for 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 40.1% 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 \$561 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 \$2.3 million, state revenues are projected at \$3.7 million, and local grants are projected at \$1.7 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 \$2.3 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 receives LCFF funding for special education students in grades TK through 8 only, and preschool special education 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 follows:

- 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 30 students to non-public schools (NPS).

The cost to operate special education programs is \$27.6 million and the District will only receive \$7.5 million from federal and state sources. Special Ed deficit of \$20.1 million (72.3% of total expenditures) will have to be transferred in from the Unrestricted General Fund; this is an increase of \$102 thousand since First Interim, reflecting an increase of non-public school costs, speech services and legal costs.

Special Education is projected to have an ending fund balance of \$576 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 \$20.0 million in 2017-18 is an increase of \$2.5 million from the amount transferred in 2016-17.

CASH FLOW

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 Second Interim cash schedule has been projected based on guidance from SCCOE and School Services. The District is projected to have positive cash flow 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 more stringent 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 be fully funded in 2018-19 and is only increased by COLA in subsequent years.

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 2018-19. 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.

Year 2 Assumptions – 2018-19:

- COLA is estimated at 2.51%, with LCFF gap funding percentage of 100%.
- Increase to Unrestricted LCFF, net of Supplemental proportionality, is projected at approximately \$362 per ADA (a 4.6% increase).
- District enrollment is projected at 9,982, a decrease of 323 from 2017-18 CBEDS. Due to projected decline in enrollment, LCFF revenues are based on estimated prior year attendance of 10,047.69.
- Mandated cost block grant is budgeted at \$31 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 \$1.3 million.
- Contributions from Unrestricted General Fund to Special Education is projected at \$19.6 million; a decrease of approximately \$0.4 million to reflect current 8th grade students in Non-Public Schools and plans on expending remaining State Mental Health funds.

Year 3 Assumptions – 2019-20:

- COLA is estimated at 2.41%, with LCFF gap funding percentage of 100%.
- Net increase to Unrestricted LCFF, net of Supplemental proportionality, is projected at approximately \$212 per ADA (a 2.6% 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 9,715.94.
- Mandated cost block grant is budgeted at \$31 per ADA.
- Classroom staffing has been adjusted down by approximately 4 FTEs to reflect enrollment decline
- Cost of step increases for all employees is estimated at \$1.2 million.
- Contributions from Unrestricted General Fund to Special Education is projected at \$20.5 million; an increase of approximately \$1.0 million reflecting step increase for special education personnel.

On February 8, 2018, the Board approved closure of Glider Elementary School and Miner Elementary School. The multi-year budget for 2018-19 and 2019-20 includes projected cost savings from the school closures. The following items of the budget reduction plan, approved by the Board on August 24, 2017, are included in the multi-year budget. However, any of these measures are subject to change depending on future Board action and direction.

	MYP Year 2 2018-19	MYP Year 3 2019-20	2020-21	Total
Revenue Plan				
Lease Revenues from vacant schools	500,000	1,000,000	1,000,000	2,500,000
Total Revenue Adjustments	500,000	1,000,000	1,000,000	2,500,000
Expenditure Reduction Plan				
Eliminate general ed busing	773,534	773,534	773,534	2,320,602
Eliminate 1.0 FTE classified position in BSD	81,404	81,404	81,404	244,212
Reduce 2.0 FTEs teaching support positions	162,242	162,242	162,242	486,726
Charge fiscal services to BASE/Preschool Programs	9,724	9,724	9,724	29,172
Reduce Special Ed costs	490,511	579,134	579,134	1,648,779
Close the Academy (current enrollment of 13 students)		226,284	226,284	452,568
Total Expenditure Reductions	1,517,415	1,832,322	1,832,322	5,182,059
Total Projected Savings	2,017,415	2,832,322	2,832,322	7,682,059

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 to minimize transfers-in from Special Reserve Fund. Although the District is able to submit a Positive Certification for the 2017-18 Second Interim Budget, the multi-year projections table on the following page shows a need for further reductions in order to submit a positive 2018-19 budget adoption.

Description	2017-18 Second Interim Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
Projected LCFF ADA	10,089.67	10,047.69	9,715.94	9,588.25
Projected "Funded" COLA	1.560%	2.510%	2.410%	2.800%
LCFF Gap Closure Percentage	44.97%	100.00%	100.00%	100.00%
Beginning Fund Balance	9,774,736	6,827,745	5,832,860	5,496,623
Revenues:				
LCFF Entitlement - General Purpose	79,215,338	82,519,395	81,860,001	82,996,414
LCFF Entitlement - Supplemental Services	7,637,069	8,115,113	7,958,185	7,903,452
LCFF Special Ed Taxes	4,275,744	4,275,744	4,275,744	4,275,744
Federal Revenue	4,463,972	3,859,984	3,859,984	3,859,984
Other State Revenue	7,608,364	8,984,514	5,981,455	5,969,242
Other Local Revenue	6,091,238	5,575,852	6,075,852	6,075,852
Total Revenue/Other Income	109,291,725	113,330,602	110,011,221	111,080,688
Expenditures				
Certificated Salaries	50,981,785	50,967,500	51,328,008	51,641,113
Classified Salaries	16,885,781	15,883,869	16,033,669	16,192,737
Employee Benefits	27,374,457	27,958,868	29,209,008	30,017,938
Books and Supplies	3,669,254	2,455,314	2,432,391	2,426,055
Services, Other Operating	14,542,639	13,017,688	12,988,683	12,988,683
Capital Outlay	517,547	223,000	167,000	167,000
Other Outgo	7,639,119	7,368,739	7,243,921	7,279,243
Direct Support/Indirect Costs/TSF's Out	(202,919)	(76,644)	(76,644)	(76,644)
Total Expenditures/Other Outgo	121,407,663	117,798,333	119,326,035	120,636,124
Operating Surplus/(Deficit)	(12,115,938)	(4,467,731)	(9,314,814)	(9,555,436)
Transfers-In from Special Reserve	9,168,947	3,472,846	8,978,577	3,504,365
Ending Fund Balance	6,827,745	5,832,860	5,496,623	(554,448)
Legally Restricted Balance	2,640,979	1,791,590	1,485,202	1,856,755
Unrestricted General Fund - Ending Fund Balance	4,186,766	4,041,270	4,011,421	(2,411,203)
Components of Ending Fund Balance				
Designated for Economic Uncertainties	3,642,230	3,533,950	3,579,781	3,619,084
Committed and Assigned:				
Inventories, Prepaid, Revolving Fund	48,428	48,338	48,248	48,158
Early Retirement Program	496,109	458,982	383,391	260,338
Total Reserved, Committed and Assigned Fund Balan	4,186,767	4,041,270	4,011,420	3,927,580
Undesignated/Unappropriated	0	0	0	(6,338,786)

Effective school year 2018-2019, the Spanish two-way bilingual immersion (TWBI) school will relocated to Del Roble Elementary School. At this time, no additional administrative cost as a result of the relocation is anticipated since the two schools (TWBI and Del Roble) will share the same school administration and support staff.

The 2018 Enrollment Study is pending, subject to the new attendance boundaries approved by the Board on March 1, 2018. Changes in enrollment projections will impact the multi-year budget projections.

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.

	2017-18 Budget	2018-19 Projection	2019-20 Projection	2020-21 Projection	2021-22 Projection
LCFF Entitlement:					
Prior Year Entitlement	\$ 86,839,216	\$ 86,852,407	\$ 90,634,508	\$ 89,818,186	\$ 90,899,866
Funding Increase	\$ 2,197,484	\$ 4,160,779	\$ 2,250,513	\$ 2,292,225	\$ 2,874,466
ADA Growth/(Loss)	\$ (2,184,293)	\$ (378,678)	\$ (3,066,835)	\$ (1,210,545)	\$ (1,746,731)
LCFF Transitional Entitlement	86,852,407	90,634,508	89,818,186	90,899,866	92,027,601
LCFF Revenue Increase					
LCFF Revenue Increase	\$ 13,191	\$ 3,782,101	\$ (816,322)	\$ 1,081,680	\$ 1,127,735
Less: Supplemental Proportionality	\$ (3,852)	\$ 478,044	\$ (156,928)	\$ (54,733)	\$ 102,485
Net LCFF Revenue Increase, General Purpose	\$ 17,043	\$ 3,304,057	\$ (659,394)	\$ 1,136,413	\$ 1,025,250
STRS/PERS Rates					
STRS Rate	14.430%	16.280%	18.130%	19.100%	19.100%
PERS Rate	15.531%	18.100%	20.800%	23.800%	25.200%
Annual STRS/PERS Increase:					
STRS increase	918,540	922,231	928,901	490,082	-
PERS increase	260,851	382,303	405,842	455,708	214,203
Total STRS/PERS cost increase	1,179,391	1,304,535	1,334,743	945,790	214,203
Net Available After STRS/PERS Increase	\$ (1,162,348)	\$ 1,999,522	\$ (1,994,137)	\$ 190,623	\$ 811,047
Employee Step Increases, Unrestricted G/F *	1,824,430	1,142,280	1,141,094	1,027,442	1,103,606
Net Available	\$ (2,986,778)	\$ 857,242	\$ (3,135,231)	\$ (836,819)	\$ (292,559)

CONCLUSION

While State funding has improved since the implementation of LCFF, the District still only receives 97.5% of its entitlement and 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.

Year	CBEDS Enrollment	Average Elementary School Size	Average Intermediate School Size
2006-07	11,899	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	10,305	493	721
2018-19 Projection	9,982	488	724
2019-20 Projection	9,851	483	709
2020-21 Projection	9,665	477	680
2021-22 Projection	9,588	477	650

The District started the new Spanish two-way bilingual immersion (TWBI) school in 2015-16, which may have contributed to combatting declining enrollment. The 2017 Enrollment Study projected an enrollment decline of 155 students in the current year (from 10,362 to 10,207); however, enrollment loss is only 57 based on actual 2017 CBEDS count of 10,305. The Board wishes to explore creating new academic choice programs by 2019-20, such as International Baccalaureate and STEAM schools.

The District will also expand the current BASE program (before and after school extended care) in order to allow working parents to keep students in neighborhood schools.

The 2018 Budget Advisory Committee will be convened to review the budget in detail, and determine further recommendations for cost containment. The following guidelines will determine budget 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

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

Description	2017-18 Second Interim Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
REVENUES:				
Local Control Funding Formula (LCFF)				
Projected "Funded" COLA	1.56%	2.51%	2.41%	2.80%
LCFF Gap Closure Percentage (DOF)	44.97%	100.00%	100.00%	100.00%
LCFF Apportionment per ADA				
LCFF Unrestricted	\$ 7,851	\$ 8,213	\$ 8,425	\$ 8,656
LCFF Supplemental Grant	\$ 757	\$ 808	\$ 819	\$ 824
Total LCFF Apportionment per ADA	\$ 8,608	\$ 9,021	\$ 9,244	\$ 9,480
Enrollment & ADA				
District Enrollment	10,305	9,982	9,851	9,665
LCFF ADA (including COE)	10,089.67	10,047.69	9,715.94	9,588.25
Mandated Cost Block Grant				
Per ADA Allocation	\$ 30	\$ 31	\$ 31	\$ 31
Estimated Block Grant Amount	\$ 303,775	\$ 310,202	\$ 300,188	\$ 296,248
One Time Discretionary Grant				
Per ADA Allocation	\$147	\$295	\$0	\$0
Estimated Grant Amount	1,475,029	2,942,430	-	-
One Time Educator Effectiveness	-	-	-	-
Lottery Apportionment per ADA				
Unrestricted Lottery	\$146.00	\$146.00	\$146.00	\$146.00
Restricted Lottery - Proposition 20	\$48.00	\$48.00	\$48.00	\$48.00
State Categorical COLA	1.56%	2.51%	2.41%	2.80%
Special Education COLA on State	1.56%	2.51%	2.41%	2.80%
EXPENDITURES:				
Staffing:				
TK-3 Class Size	25:1	24:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions Plan:				
Certificated	Included	-8.0 FTE	-5.0 FTE	-6.0 FTE
Classified	Included	-22.0 FTE	-1.4 FTE	
Projected Compensation Increase - Step Increases	Included	\$ 1,267,175	\$ 1,222,391	\$ 1,113,157

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

Description	2017-18 Second Interim Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
Negotiation Status				
OGEA	Included	Not included	Not included	Not included
AFSCME	Included	Not included	Not included	Not included
CSEA	Included	Not included	Not included	Not included
OGMA	Included	Not included	Not included	Not included
Executive Team	Not included	Not included	Not included	Not included
Benefit Rates				
STRS Employer Rate	14.430%	16.280%	18.130%	19.100%
PERS Employer Rate	15.531%	18.100%	20.800%	23.800%
Certificated Statutory Benefits Rate	3.23%	3.23%	3.23%	3.23%
Classified Statutory Benefits Rate	9.43%	9.43%	9.43%	9.43%
Health & Welfare Cap				
OGEA Health & Welfare Maximum Cap	\$23,871	\$24,524	\$24,524	\$24,524
CSEA Health & Welfare Maximum Cap	\$15,872	\$16,292	\$16,292	\$16,292
AFSME Health & Welfare Maximum Cap	\$9,474	\$9,690	\$9,690	\$9,690
OGMA Health & Welfare Maximum CAP	\$24,020	\$24,020	\$24,020	\$24,020
Other Post Employment Benefits (OPEB)				
Number of Retirees for Early Retirement Benefits	69	55	44	38
Retiree Health Benefits Cost	\$ 541,791	\$ 496,109	\$ 458,817	\$ 383,215
California CPI	3.18%	3.22%	3.04%	2.94%
Indirect Cost Rate	5.85%	5.85%	5.85%	5.85%
Contributions from Unrestricted G/F:				
Special Education	\$ 20,007,103	\$ 19,584,365	\$ 20,544,933	\$ 20,847,565
Routine Repair/Restricted	\$ 2,801,693	\$ 2,801,693	\$ 2,801,693	\$ 3,513,467
Community Day, Solar Local Grant, & Other	\$ 361,180	\$ 361,180	\$ 361,180	\$ 361,180
Total Contributions	\$ 23,169,976	\$ 22,747,238	\$ 23,707,806	\$ 24,722,212
Other Financing Sources/Uses:	\$ 9,168,947	\$ 3,472,846	\$ 8,978,577	3,504,365

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

Description	2017-18 Second Interim Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
Projected LCFF ADA	10,089.67	10,047.69	9,715.94	9,588.25
Projected "Funded" COLA	1.560%	2.510%	2.410%	2.800%
LCFF Gap Closure Percentage	44.97%	100.00%	100.00%	100.00%
Beginning Fund Balance	9,774,736	6,827,745	5,832,860	5,496,623
Revenues:				
LCFF Entitlement - General Purpose	79,215,338	82,519,395	81,860,001	82,996,414
LCFF Entitlement - Supplemental Services	7,637,069	8,115,113	7,958,185	7,903,452
LCFF Special Ed Taxes	4,275,744	4,275,744	4,275,744	4,275,744
Federal Revenue	4,463,972	3,859,984	3,859,984	3,859,984
Other State Revenue	7,608,364	8,984,514	5,981,455	5,969,242
Other Local Revenue	6,091,238	5,575,852	6,075,852	6,075,852
Total Revenue/Other Income	109,291,725	113,330,602	110,011,221	111,080,688
Total funds available (Beg. balance + Revenue)	119,066,461	120,158,347	115,844,081	116,577,311
Expenditures				
Certificated Salaries	50,981,785	50,967,500	51,328,008	51,641,113
Classified Salaries	16,885,781	15,883,869	16,033,669	16,192,737
Employee Benefits	27,374,457	27,958,868	29,209,008	30,017,938
Books and Supplies	3,669,254	2,455,314	2,432,391	2,426,055
Services, Other Operating	14,542,639	13,017,688	12,988,683	12,988,683
Capital Outlay	517,547	223,000	167,000	167,000
Other Outgo	7,639,119	7,368,739	7,243,921	7,279,243
Direct Support/Indirect Costs/TSF's Out	(202,919)	(76,644)	(76,644)	(76,644)
Total Expenditures/Other Outgo	121,407,663	117,798,333	119,326,035	120,636,124
Revenues over Expenditures Surplus/(Deficit)	(12,115,938)	(4,467,731)	(9,314,814)	(9,555,436)
Transfers-In from Special Reserve	9,168,947	3,472,846	8,978,577	3,504,365
Ending Fund Balance	6,827,745	5,832,860	5,496,623	(554,448)
Legally Restricted Balance	2,640,979	1,791,590	1,485,202	1,856,755
Unrestricted General Fund - Ending Fund Balance	4,186,766	4,041,270	4,011,421	(2,411,203)
Components of Ending Fund Balance				
Designated for Economic Uncertainties	3,642,230	3,533,950	3,579,781	3,619,084
Committed and Assigned:				
Inventories, Prepaid, Revolving Fund	48,428	48,338	48,248	48,158
LCAP Supplemental Services	-	-	-	-
Early Retirement Program	496,109	458,982	383,391	260,338
Total Reserved, Committed and Assigned Fund Balance	4,186,767	4,041,270	4,011,420	3,927,580
Undesignated/Unappropriated	0	0	0	(6,338,786)

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

Description	2017-18 Second Interim Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected
Projected LCFF ADA	10,089.67	10,047.69	9,715.94	9,588.25
Projected "Funded" COLA	1.560%	2.510%	2.410%	2.800%
LCFF Gap Closure Percentage	44.97%	100.00%	100.00%	100.00%
Beginning Fund Balance	5,827,082	4,186,767	4,041,270	4,011,420
Revenues:				
LCFF Unrestricted	79,215,338	82,519,395	81,860,001	82,996,414
LCFF Supplemental	7,637,069	8,115,113	7,958,185	7,903,452
LCFF Special Ed Taxes				
Federal Revenue	145,000	145,000	145,000	145,000
Other State Revenue	3,353,545	4,786,477	1,784,977	1,761,765
Other Local Revenue	3,763,532	4,263,532	4,763,532	4,763,532
Contribution to Routine Restricted Maintenance	(2,801,693)	(2,801,693)	(2,801,693)	(3,513,467)
Contribution to Categorical Programs	(361,180)	(361,180)	(361,180)	(361,180)
Contribution to Special Education	(20,007,103)	(19,584,365)	(20,544,933)	(20,847,565)
Contribution to Restricted Programs	(23,169,976)	(22,747,238)	(23,707,806)	(24,722,212)
General "Other Rev" Increase	-	-	-	-
Total Revenue/Other Income	70,944,508	77,082,279	72,803,889	72,847,951
Total funds available (Beg. balance + Revenue)	76,771,590	81,269,046	76,845,159	76,859,370
Expenditures				
Certificated Salaries	41,470,589	41,546,055	41,776,427	41,981,966
Classified Salaries	12,007,839	11,067,033	11,129,103	11,230,236
Employee Benefits	19,927,508	20,367,177	21,348,541	22,004,494
Employee Salaries and Benefits	73,405,936	72,980,265	74,254,071	75,216,696
Books and Supplies	1,506,395	1,807,966	1,801,171	1,801,171
Services, Other Operating	7,584,487	7,018,099	7,077,718	7,077,718
Capital Outlay	135,000	101,000	45,000	45,000
Other Outgo	625,453	296,793	137,857	137,857
Direct Support/Indirect Costs/TSF's Out	(1,503,501)	(1,503,501)	(1,503,501)	(1,503,501)
Projected Unexpended Budget Capacity ("UBC")				
Other Expenditures, Uses, and Transfers-Out	8,347,834	7,720,357	7,558,245	7,558,245
Total Expenditures/Other Outgo	81,753,770	80,700,622	81,812,316	82,774,941
Revenues over Expenditures Surplus/(Deficit)	(10,809,262)	(3,618,343)	(9,008,427)	(9,926,990)
Transfers-In from Special Reserve	9,168,947	3,472,846	8,978,577	3,504,365
Ending Fund Balance	4,186,767	4,041,270	4,011,420	(2,411,206)
Legally Restricted Balance				
Unrestricted General Fund - Ending Fund Balance	4,186,767	4,041,270	4,011,420	(2,411,206)
Components of Ending Fund Balance				
Designated for Economic Uncertainties	3,642,230	3,533,950	3,579,781	3,619,084
Committed and Assigned:				
Inventories, Prepaid, Revolving Fund	48,428	48,338	48,248	48,158
LCAP Supplemental Services	-	-	-	-
Early Retirement Program	496,109	458,982	383,391	260,338
Site Carryover	-	-	-	-
Total Reserved, Committed and Assigned Fund Balan	4,186,767	4,041,270	4,011,420	3,927,580
Undesignated/Unappropriated	0	0	0	(6,338,786)

2017-18 Second Interim
Oak Grove School District

FY 2017-18 Second Interim

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	5,826,929	152	5,827,082	711,633	6,538,714	3,236,022	3,947,655	9,774,736
LOFF FUNDING FORMULA	86,852,407	-	86,852,407	4,275,744	91,128,151	-	4,275,744	91,128,151
FEDERAL REVENUE	145,000	-	145,000	2,041,612	2,186,612	2,277,360	4,318,972	4,463,972
OTHER STATE REVENUE	3,353,545	-	3,353,545	589,733	3,943,278	3,665,086	4,254,819	7,608,364
OTHER LOCAL REVENUE	1,992,716	1,770,816	3,763,532	618,212	4,381,744	1,709,494	2,327,706	6,091,238
CONTRIBUTION TO RRM	(2,801,693)	-	(2,801,693)	-	(2,801,693)	2,801,693	-	-
CONTRIBUTION TO CATEGORICAL PGMS	(361,180)	-	(361,180)	-	(361,180)	361,180	-	-
CONTRIBUTION TO SPECIAL ED	(20,007,103)	-	(20,007,103)	20,007,103	-	-	20,007,103	-
CONTRIBUTION TO PARCEL TAX	(65,697)	65,697	-	-	-	-	-	-
TSF's In	9,168,947	-	9,168,947	-	9,168,947	-	-	9,168,947
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	78,276,942	1,836,513	80,113,455	27,532,404	107,645,859	10,814,813	38,347,217	118,460,672
Projected total funds available	84,103,871	1,836,665	85,940,537	28,244,037	114,184,573	14,050,835	42,294,872	128,235,408
CERTIFICATED SALARIES	40,902,361	568,228	41,470,589	8,180,236	49,650,825	1,330,960	9,511,196	50,981,785
CLASSIFIED SALARIES	11,280,034	727,805	12,007,839	3,868,640	15,876,479	1,009,302	4,877,942	16,885,781
EMPLOYEE BENEFITS	19,491,962	435,546	19,927,508	4,461,482	24,388,990	2,985,467	7,446,949	27,374,457
BOOKS AND SUPPLIES	1,457,859	48,536	1,506,395	68,444	1,574,839	2,094,415	2,162,859	3,669,254
SERVICES, OTHER OPERATING	7,533,571	50,916	7,584,487	3,971,710	11,556,197	2,986,442	6,958,152	14,542,639
CAPITAL OUTLAY	135,000	-	135,000	-	135,000	382,547	382,547	517,547
Transfers	431,036	-	431,036	-	431,036	-	-	431,036
OTHER OUTGO	188,783	5,634	194,417	6,105,286	6,299,703	908,380	7,013,666	7,208,083
DIRECT SUPPORT/INDIRECT COSTS	(1,503,501)	-	(1,503,501)	1,011,532	(491,969)	289,050	1,300,582	(202,919)
Projected Total Expenditures/Other Outgo	79,917,105	1,836,665	81,753,770	27,667,330	109,421,100	11,986,563	39,653,893	121,407,663
Projected REV Greater (Less) Than EXP	(1,640,163)	(152)	(1,640,315)	(134,926)	(1,775,241)	(1,171,750)	(1,306,676)	(2,946,991)
ENDING BALANCE	4,186,766	0	4,186,767	576,707	4,763,473	2,064,272	2,640,979	6,827,745
UNRESTRICTED RESERVE Without Cuts			3,642,230					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,642,230					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for....								
Early Retirement Program								
LCAP Supplemental Services								
Inventories, Prepaid and Revolving Fund								
			496,109					
		Sum FundBal RES						
		544,537						
			48,428					

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.

2017-18 Second Interim
Oak Grove School District

FY 2018-19 Projected

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	4,186,766	0	4,186,767	576,707	4,763,473	2,064,272	2,640,979	6,827,745
LCFF FUNDING FORMULA	90,634,508	-	90,634,508	4,275,744	94,910,252	-	4,275,744	94,910,252
FEDERAL REVENUE	145,000	-	145,000	2,041,612	2,186,612	1,673,372	3,714,984	3,859,984
OTHER STATE REVENUE	4,786,477	-	4,786,477	604,535	5,391,012	3,593,502	4,198,037	8,984,514
OTHER LOCAL REVENUE	2,492,716	1,770,816	4,263,532	618,212	4,881,744	694,108	1,312,320	5,575,852
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	(19,584,365)	-	(19,584,365)	19,584,365	-	-	19,584,365	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	3,472,846	-	3,472,846	-	3,472,846	-	-	3,472,846
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	78,784,309	1,770,816	80,555,125	27,124,468	107,679,593	9,123,855	36,248,323	116,803,448
Projected total funds available	82,971,075	1,770,816	84,741,892	27,701,175	112,443,066	11,188,127	38,889,302	123,631,193
CERTIFICATED SALARIES	40,977,827	568,228	41,546,055	8,304,285	49,850,340	1,117,160	9,421,445	50,967,500
CLASSIFIED SALARIES	10,339,228	727,805	11,067,033	3,814,370	14,881,403	1,002,466	4,816,836	15,883,869
EMPLOYEE BENEFITS	19,931,631	435,546	20,367,177	4,672,807	25,039,984	2,918,884	7,591,691	27,958,868
BOOKS AND SUPPLIES	1,796,763	11,203	1,807,966	68,444	1,876,410	578,904	647,348	2,455,314
SERVICES, OTHER OPERATING	7,006,040	12,059	7,018,099	3,596,053	10,614,152	2,403,536	5,999,589	13,017,688
CAPITAL OUTLAY	101,000	-	101,000	-	101,000	122,000	122,000	223,000
Transfers	158,936	-	158,936	-	158,936	-	-	158,936
OTHER OUTGO	132,223	5,634	137,857	6,105,286	6,243,143	966,660	7,071,946	7,209,803
DIRECT SUPPORT/INDIRECT COSTS	(1,503,501)	-	(1,503,501)	1,137,807	(365,694)	289,050	1,426,857	(76,644)
Projected Total Expenditures/Other Outgo	78,940,147	1,760,475	80,700,622	27,699,052	108,399,674	9,398,659	37,097,711	117,798,333
Projected REV Greater (Less) Than EXP	(155,838)	10,341	(145,497)	(574,584)	(720,081)	(274,804)	(849,388)	(994,885)
ENDING BALANCE	4,030,928	10,341	4,041,270	2,123	4,043,392	1,789,467	1,791,590	5,832,859
UNRESTRICTED RESERVE Without Cuts			3,533,950					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,533,950					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for....								
Early Retirement Program								
LCAP Supplemental Services			Sum FundBal RES					
Inventories, Prepaid and Revolving Fund			507,320					

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.

2017-18 Second Interim
Oak Grove School District

FY 2019-20 Projected

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	4,030,928	10,341	4,041,270	2,123	4,043,392	1,789,467	1,791,590	5,832,859
LCFF FUNDING FORMULA	89,818,186	-	89,818,186	4,275,744	94,093,930	-	4,275,744	94,093,930
FEDERAL REVENUE	145,000	-	145,000	2,041,612	2,186,612	1,673,372	3,714,984	3,859,984
OTHER STATE REVENUE	1,784,977	-	1,784,977	619,104	2,404,081	3,577,374	4,196,478	5,981,455
OTHER LOCAL REVENUE	2,992,716	1,770,816	4,763,532	618,212	5,381,744	694,108	1,312,320	6,075,852
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	(20,544,933)	-	(20,544,933)	20,544,933	-	-	20,544,933	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	8,978,577	-	8,978,577	-	8,978,577	-	-	8,978,577
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	80,011,550	1,770,816	81,782,466	28,099,605	109,882,071	9,107,727	37,207,332	118,989,798
Projected total funds available	84,042,578	1,781,157	85,823,736	28,101,728	113,925,463	10,897,194	38,998,922	124,822,657
CERTIFICATED SALARIES	41,208,199	568,228	41,776,427	8,434,421	50,210,848	1,117,160	9,551,581	51,328,008
CLASSIFIED SALARIES	10,401,298	727,805	11,129,103	3,902,100	15,031,203	1,002,466	4,904,566	16,033,669
EMPLOYEE BENEFITS	20,912,995	435,546	21,348,541	4,941,583	26,290,124	2,918,884	7,860,467	29,209,008
BOOKS AND SUPPLIES	1,789,968	11,203	1,801,171	68,444	1,869,615	562,776	631,220	2,432,391
SERVICES, OTHER OPERATING	7,065,659	12,059	7,077,718	3,507,429	10,585,147	2,403,536	5,910,965	12,988,683
CAPITAL OUTLAY	45,000	-	45,000	-	45,000	122,000	122,000	167,000
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	132,223	5,634	137,857	6,105,286	6,243,143	1,000,778	7,106,064	7,243,921
DIRECT SUPPORT/INDIRECT COSTS	(1,503,501)	-	(1,503,501)	1,137,807	(365,694)	289,050	1,426,857	(76,644)
Projected Total Expenditures/Other Outgo	80,051,841	1,760,475	81,812,316	28,097,070	109,909,386	9,416,649	37,513,719	119,326,035
Projected REV Greater (Less) Than EXP	(40,191)	10,341	(29,850)	2,535	(27,315)	(308,922)	(306,387)	(336,237)
ENDING BALANCE	3,990,737	20,682	4,011,420	4,658	4,016,077	1,480,544	1,485,202	5,496,621
UNRESTRICTED RESERVE Without Cuts			3,579,781					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,579,781					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services		Sum FundBal RES	383,391					
Inventories, Prepaid and Revolving Fund		431,639	48,248					

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.

2017-18 Second Interim
Oak Grove School District

FY 2020-21 Projected

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	3,990,737	20,682	4,011,420	4,658	4,016,077	1,480,544	1,485,202	5,496,621
LCFF FUNDING FORMULA	90,899,866	-	90,899,866	4,275,744	95,175,610	-	4,275,744	95,175,610
FEDERAL REVENUE	145,000	-	145,000	2,041,612	2,186,612	1,673,372	3,714,984	3,859,984
OTHER STATE REVENUE	1,761,765	-	1,761,765	636,439	2,398,204	3,571,038	4,207,477	5,969,242
OTHER LOCAL REVENUE	2,992,716	1,770,816	4,763,532	618,212	5,381,744	694,108	1,312,320	6,075,852
CONTRIBUTION TO RRM	(3,513,467)	-	(3,513,467)	-	(3,513,467)	3,513,467	3,513,467	-
CONTRIBUTION TO CATEGORICAL PGMS	(361,180)	-	(361,180)	-	(361,180)	361,180	361,180	-
CONTRIBUTION TO SPECIAL ED	(20,847,565)	-	(20,847,565)	20,847,565	-	-	20,847,565	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	3,504,365	-	3,504,365	-	3,504,365	-	-	3,504,365
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	74,581,500	1,770,816	76,352,316	28,419,572	104,771,888	9,813,165	38,232,737	114,585,053
Projected total funds available	78,572,237	1,791,498	80,363,735	28,424,230	108,787,965	11,293,709	39,717,939	120,081,674
CERTIFICATED SALARIES	41,413,738	568,228	41,981,966	8,541,987	50,523,953	1,117,160	9,659,147	51,641,113
CLASSIFIED SALARIES	10,502,431	727,805	11,230,236	3,960,035	15,190,271	1,002,466	4,962,501	16,192,737
EMPLOYEE BENEFITS	21,568,948	435,546	22,004,494	5,094,560	27,099,054	2,918,884	8,013,444	30,017,938
BOOKS AND SUPPLIES	1,789,968	11,203	1,801,171	68,444	1,869,615	556,440	624,884	2,426,055
SERVICES, OTHER OPERATING	7,065,659	12,059	7,077,718	3,507,429	10,585,147	2,403,536	5,910,965	12,988,683
CAPITAL OUTLAY	45,000	-	45,000	-	45,000	122,000	122,000	167,000
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	132,223	5,634	137,857	6,105,286	6,243,143	1,036,100	7,141,386	7,279,243
DIRECT SUPPORT/INDIRECT COSTS	(1,503,501)	-	(1,503,501)	1,137,807	(365,694)	289,050	1,426,857	(76,644)
Projected Total Expenditures/Other Outgo	81,014,466	1,760,475	82,774,941	28,415,548	111,190,489	9,445,635	37,861,183	120,636,124
Projected REV Greater (Less) Than EXP	(6,432,966)	10,341	(6,422,625)	4,024	(6,418,601)	367,530	371,555	(6,051,071)
ENDING BALANCE	(2,442,229)	31,023	(2,411,206)	8,682	(2,402,524)	1,848,073	1,856,755	(554,451)
UNRESTRICTED RESERVE Without Cuts			(2,719,701)					
Reserve as Percent (%) of Total Expense			-2.25%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,619,084					
MORE (LESS THAN) REQ'D			(6,338,785)					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services		Sum FundBal RES	260,338					
Inventories, Prepaid and Revolving Fund		308,496	48,158					

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**

2017-18 Second 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
Certificated							
1100 Teachers	400.27	0.00	400.27	4.60	74.50	79.10	479.37
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
Total Certificated	443.68	5.80	449.48	7.88	91.62	99.49	548.97
2100 Instructional Aids	9.63	0.00	9.63	0.00	80.59	80.59	90.22
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	61.74	0.00	61.74	1.88	2.00	3.88	65.61
2900 Other Classified Salaries	12.56	0.00	12.56	0.00	3.50	3.50	16.06
Total Classified	180.11	14.13	194.23	10.81	86.09	96.90	291.13
TOTAL FTE	623.79	19.93	643.71	18.68	177.71	196.39	840.10

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
Certificated							
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
Total Certificated	440.41	5.80	446.21	7.88	91.60	99.47	545.68
Classified							
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
Total Classified	179.13	14.13	193.25	11.41	85.02	96.43	289.68
TOTAL FTE	619.54	19.93	639.46	19.28	176.62	195.90	835.37
TOTAL FTE Change	4.25	0.00	4.25	(0.60)	1.08	0.48	4.73

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

2017-18 Second 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	400.27	0.00	400.27	4.60	74.50	79.10	479.37	0.00	0.00	0.00	479.37
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	443.68	5.80	449.48	7.88	91.62	99.49	548.97	0.00	0.00	0.60	549.57
2100 Instructional Aids	9.63	0.00	9.63	0.00	80.59	80.59	90.22	0.00	0.00	0.00	90.22
2200 Classified Support	88.63	14.13	102.76	7.48	0.00	7.48	110.24	38.88	0.00	0.50	149.61
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	61.74	0.00	61.74	1.88	2.00	3.88	65.61	1.50	1.00	0.50	68.61
2900 Other Classified Salaries	12.56	0.00	12.56	0.00	3.50	3.50	16.06	0.00	0.00	20.46	36.53
Total Classified	180.11	14.13	194.23	10.81	86.09	96.90	291.13	41.38	1.00	24.46	357.97
TOTAL FTE	623.79	19.93	643.71	18.68	177.71	196.39	840.10	41.38	1.00	25.06	907.54

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
TOTAL FTE Change	4.25	0.00	4.25	(0.60)	1.08	0.48	4.73	(0.44)	0.00	0.00	4.30

Oak Grove Elementary (60925) - 2017-18 Second Interim											
LOCAL CONTROL FUNDING FORMULA											
CALCULATE LCFF TARGET											
Unduplicated as % of Enrollment											
	ADA	Base	Gr. Span	Supp	Concen	COA	2017-18	2017-18	2017-18	2017-18	2017-18
Grades TK-3	4,473.83	7,193	748	840	-	52.91%	52.91%	52.91%	52.91%	52.91%	1.500%
Grades 4-6	3,995.62	7,301	-	-	-	773	-	27,447,144	-	-	-
Grades 7-8	2,216.22	7,518	-	-	-	796	-	18,424,666	-	-	-
Subtotal NIS	-	8,712	227	-	-	946	-	-	-	-	-
NIS Allowance	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	10,685.67	73,662,427	3,346,425	8,149,077	-	-	-	85,157,929	-	-	-
Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	2,657,068	-	-	-
Home-to-School Transportation	-	-	-	-	-	-	-	1,273,198	-	-	-
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	-	-	-	-	-	-	-	89,088,195	-	-	-
Funded Based on Target Formula (Based on prior year P-2 certification)	-	-	-	-	-	-	-	89,088,195	-	-	-
ECONOMIC RECOVERY TARGET PAYMENT											
CALCULATE RECOVERY TARGET PAYMENT											
CALCULATE LCFF FLOOR											
Current year Funded ADA times Base per ADA											
Current year Funded ADA times Other RL per ADA	-	-	-	-	-	-	-	-	-	-	-
Necessary Small School Allowance at 12-13 rates	-	-	-	-	-	-	-	-	-	-	-
2012-13 Categoricals	-	-	-	-	-	-	-	-	-	-	-
Floor Adjustments	-	-	-	-	-	-	-	-	-	-	-
2012-13 Categorical Program Enrollment Rate per ADA * Cy ADA	-	-	-	-	-	-	-	-	-	-	-
Less Fair Share Reduction	-	-	-	-	-	-	-	-	-	-	-
Non-CEI certified New Charter: District PI rate * Cy ADA	-	-	-	-	-	-	-	-	-	-	-
Beginning in 2014-15, prior year LCFF exp funding per ADA * Cy ADA	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	-	-	-	-	-	-	-	85,025,342	-	-	-
CALCULATE LCFF PHASE-IN ENTITLEMENT											
LOCAL CONTROL FUNDING FORMULA TARGET											
LCFF Need (LCFF Target less LCFF Floor) (positive)	-	-	-	-	-	-	-	85,025,342	-	-	-
LCFF Need (LCFF Target less LCFF Floor) (negative)	-	-	-	-	-	-	-	-	-	-	-
ECONOMIC RECOVERY PAYMENT	-	-	-	-	-	-	-	4,062,853	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-	-	1,827,065	-	-	-
LCFF Entitlement before Minimum State Aid provision	-	-	-	-	-	-	-	88,852,407	-	-	-
CALCULATE STATE AID											
Transition Entitlement	-	-	-	-	-	-	-	86,852,407	-	-	-
Local Revenue (including RDA)	-	-	-	-	-	-	-	(33,303,728)	-	-	-
Gross State Aid	-	-	-	-	-	-	-	53,548,679	-	-	-
CALCULATE MINIMUM STATE AID											
2012-13 RL/Charter Gen BG adjusted for ADA	-	-	-	-	-	-	-	50,878,271	-	-	-
2012-13 NIS Allowance (deducted)	-	-	-	-	-	-	-	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-	-	-	-	-	-	-	-
Less Current Year Property Taxes/In Lieu	-	-	-	-	-	-	-	-	-	-	-
State Aid for Historic RL/Charter General BG	-	-	-	-	-	-	-	(33,303,728)	-	-	-
Categorical Funding 2012-13	-	-	-	-	-	-	-	17,574,543	-	-	-
Charter Categorical Block Grant adjusted for ADA	-	-	-	-	-	-	-	12,900,547	-	-	-
Minimum State Aid Guarantee	-	-	-	-	-	-	-	30,475,080	-	-	-
CHARTER SCHOOL MINIMUM STATE AID OFFSET (reference 2014-15)	-	-	-	-	-	-	-	-	-	-	-
Local Categorical Funding Formula Floor plus Funded Gap	-	-	-	-	-	-	-	-	-	-	-
Minimum State Aid plus Property Taxes including RDA	-	-	-	-	-	-	-	-	-	-	-
Offset	-	-	-	-	-	-	-	-	-	-	-
Minimum State Aid Prior to Offset	-	-	-	-	-	-	-	-	-	-	-
Total Minimum State Aid with Offset	-	-	-	-	-	-	-	53,548,679	-	-	-
TOTAL STATE AID	-	-	-	-	-	-	-	53,548,679	-	-	-
Additional State Aid (Additional SA)											
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	-	-	-	-	-	-	-	86,852,407	-	-	-
CHANGE OVER PRIOR YEAR	-	-	-	-	-	-	-	0.02%	-	-	-
LCFF Entitlement PER ADA	-	-	-	-	-	-	-	13,191	-	-	-
PER ADA CHANGE OVER PRIOR YEAR	-	-	-	-	-	-	-	2.53%	-	-	-
BASIC AID STATUS (school district only)	-	-	-	-	-	-	-	212	-	-	-
LCFF SOURCES INCLUDING EXCESS TAXES											
State Aid	-	-	-	-	-	-	-	2017-18	-	-	-
Property Taxes net of In Lieu	-	-	-	-	-	-	-	53,548,679	-	-	-
Charter in Lieu Taxes	-	-	-	-	-	-	-	33,303,728	-	-	-
LCFF PRIOR COE, Choice, Supp	-	-	-	-	-	-	-	86,852,407	-	-	-

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2017-18 Board Approved Operating Budget			
Form	Description	2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
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)
A. REVENUES								
1) LCFF Sources		8010-8099	86,598,355.00	86,733,087.00	45,674,764.43	86,852,407.00	119,320.00	0.1%
2) Federal Revenue		8100-8299	35,000.00	145,000.00	146,224.26	145,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,800,593.00	3,369,297.00	1,388,686.90	3,353,545.00	(15,752.00)	-0.5%
4) Other Local Revenue		8600-8799	3,782,079.00	3,809,051.00	2,342,112.43	3,763,532.00	(45,519.00)	-1.2%
5) TOTAL, REVENUES			92,216,027.00	94,056,435.00	49,551,788.02	94,114,484.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	41,435,246.00	41,575,823.00	22,754,938.75	41,470,589.00	105,234.00	0.3%
2) Classified Salaries		2000-2999	12,164,515.00	12,036,891.00	6,578,586.20	12,007,839.00	29,052.00	0.2%
3) Employee Benefits		3000-3999	19,442,437.00	19,954,565.00	11,268,833.67	19,927,508.00	27,057.00	0.1%
4) Books and Supplies		4000-4999	1,830,636.00	1,510,249.39	697,803.99	1,506,395.01	3,854.38	0.3%
5) Services and Other Operating Expenditures		5000-5999	7,014,601.00	7,362,736.55	4,093,635.46	7,584,486.25	(221,749.70)	-3.0%
6) Capital Outlay		6000-6999	135,000.00	135,000.00	158,441.81	135,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	137,857.00	194,417.00	119,161.13	194,417.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,490,931.00)	(1,474,054.00)	(91,919.00)	(1,503,501.00)	29,447.00	-2.0%
9) TOTAL, EXPENDITURES			80,669,361.00	81,295,627.94	45,579,482.01	81,322,733.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,546,666.00	12,760,807.06	3,972,306.01	12,791,750.74		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,401,678.00	9,481,028.00	0.00	9,168,947.00	(312,081.00)	-3.3%
b) Transfers Out		7600-7629	97,907.00	422,561.00	0.00	431,036.00	(8,475.00)	-2.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	158,441.81	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)	(23,067,004.00)	0.00	(23,169,976.00)	(102,972.00)	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,519,894.00)	(14,008,537.00)	158,441.81	(14,432,065.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(973,228.00)	(1,247,729.94)	4,130,747.82	(1,640,314.26)		
F. FUND BALANCE, RESERVES								
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	4,579,351.59		4,186,767.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	31,934.00	31,933.59		28,167.27		
Prepaid Expenditures		9713	0.00	52,769.00		260.00		
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	847,887.00	847,887.00		496,109.00		
Early Retirement Program	0000	9780	496,109.00					
LCAP Supplemental Services	0000	9780	351,778.00					
Early Retirement Program	0000	9780		496,109.00				
LCAP Supplemental Services	0000	9780		351,778.00				
Early Retirement Program	0000	9780				496,109.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,516,409.00	3,626,762.00		3,642,231.00		
Unassigned/Unappropriated Amount		9790	437,623.53	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	34,421,208.00	40,951,757.00	23,054,626.00	41,071,077.00	119,320.00	0.3%
Education Protection Account State Aid - Current Year		8012	13,149,244.00	12,477,602.00	6,238,801.00	12,477,602.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	132,786.00	130,224.00	65,111.74	130,224.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,012,549.00	21,679,327.00	12,304,008.91	21,679,327.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,762,052.00	1,964,000.00	1,847,347.57	1,964,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,182,000.00	2,863,000.00	1,840,642.94	2,863,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,558,787.00	6,013,422.00	0.00	6,013,422.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	379,729.00	653,755.00	324,226.27	653,755.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			86,598,355.00	86,733,087.00	45,674,764.43	86,852,407.00	119,320.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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	86,733,087.00	45,674,764.43	86,852,407.00	119,320.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	35,000.00	145,000.00	146,224.26	145,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,000.00	145,000.00	146,224.26	145,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	280,346.00	1,776,909.00	795,451.00	1,778,804.00	1,895.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	1,498,752.00	1,576,213.00	577,060.90	1,558,566.00	(17,647.00)	-1.1%
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	16,175.00	16,175.00	16,175.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,800,593.00	3,369,297.00	1,388,686.90	3,353,545.00	(15,752.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,782,816.00	1,776,816.00	960,753.64	1,770,816.00	(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	1,269,299.94	1,776,077.00	(39,519.00)	-2.2%
Interest		8660	60,000.00	90,000.00	41,133.51	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	121,667.00	124,639.00	70,925.34	124,639.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,782,079.00	3,809,051.00	2,342,112.43	3,763,532.00	(45,519.00)	-1.2%
TOTAL, REVENUES			92,216,027.00	94,056,435.00	49,551,788.02	94,114,484.00	58,049.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	35,118,815.00	35,322,689.00	19,152,951.89	35,239,507.00	83,182.00	0.2%
Certificated Pupil Support Salaries		1200	1,234,207.00	1,241,338.00	667,377.41	1,241,338.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,446,136.00	4,400,036.00	2,582,260.58	4,393,360.00	6,676.00	0.2%
Other Certificated Salaries		1900	636,088.00	611,760.00	352,348.87	596,384.00	15,376.00	2.5%
TOTAL, CERTIFICATED SALARIES			41,435,246.00	41,575,823.00	22,754,938.75	41,470,589.00	105,234.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	415,928.00	411,138.00	208,511.70	411,769.00	(631.00)	-0.2%
Classified Support Salaries		2200	6,061,416.00	6,035,397.00	3,214,685.63	6,013,234.00	22,163.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,073,495.00	1,011,476.00	601,534.48	1,000,064.00	11,412.00	1.1%
Clerical, Technical and Office Salaries		2400	3,715,144.00	3,724,780.00	2,079,786.85	3,694,072.00	30,708.00	0.8%
Other Classified Salaries		2900	898,532.00	854,100.00	474,067.54	888,700.00	(34,600.00)	-4.1%
TOTAL, CLASSIFIED SALARIES			12,164,515.00	12,036,891.00	6,578,586.20	12,007,839.00	29,052.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,701,553.00	5,774,732.00	3,152,526.72	5,766,171.00	8,561.00	0.1%
PERS		3201-3202	1,960,994.00	1,899,315.00	998,306.14	1,886,251.00	13,064.00	0.7%
OASDI/Medicare/Alternative		3301-3302	1,567,285.00	1,556,129.00	839,298.12	1,550,207.00	5,922.00	0.4%
Health and Welfare Benefits		3401-3402	8,367,236.00	8,467,947.00	4,836,811.96	8,473,861.00	(5,914.00)	-0.1%
Unemployment Insurance		3501-3502	26,624.00	26,712.00	14,597.42	26,645.00	67.00	0.3%
Workers' Compensation		3601-3602	921,733.00	926,452.00	506,132.76	924,139.00	2,313.00	0.2%
OPEB, Allocated		3701-3702	549,648.00	549,648.00	327,776.02	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	753,630.00	593,384.53	750,586.00	3,044.00	0.4%
TOTAL, EMPLOYEE BENEFITS			19,442,437.00	19,954,565.00	11,268,833.67	19,927,508.00	27,057.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,200.00	11,930.00	40,693.93	11,930.00	0.00	0.0%
Materials and Supplies		4300	1,636,899.00	1,334,019.20	595,114.23	1,329,011.82	5,007.38	0.4%
Noncapitalized Equipment		4400	183,537.00	164,300.19	61,995.83	165,453.19	(1,153.00)	-0.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,830,636.00	1,510,249.39	697,803.99	1,506,395.01	3,854.38	0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	252,858.00	252,858.00	114,679.37	248,473.00	4,385.00	1.7%
Dues and Memberships		5300	34,900.00	34,900.00	25,539.16	34,900.00	0.00	0.0%
Insurance		5400-5450	677,765.00	677,765.00	318,036.09	677,765.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,508,417.00	2,508,417.00	1,094,985.93	2,508,417.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	665,346.00	665,361.00	238,330.99	670,223.00	(4,862.00)	-0.7%
Transfers of Direct Costs		5710	(226,425.00)	(236,812.26)	(129,173.44)	(237,673.56)	861.30	-0.4%
Transfers of Direct Costs - Interfund		5750	(171,895.00)	(204,719.00)	(16,542.60)	(212,653.00)	7,934.00	-3.9%
Professional/Consulting Services and Operating Expenditures		5800	2,826,035.00	3,217,366.81	2,262,936.25	3,448,874.81	(231,508.00)	-7.2%
Communications		5900	447,600.00	447,600.00	184,843.71	446,160.00	1,440.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,014,601.00	7,362,736.55	4,093,635.46	7,584,486.25	(221,749.70)	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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	158,441.81	135,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			135,000.00	135,000.00	158,441.81	135,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	7,086.00	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	8,233.00	2,556.63	8,233.00	0.00	0.0%
Other Debt Service - Principal		7439	113,560.00	168,931.00	109,518.50	168,931.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			137,857.00	194,417.00	119,161.13	194,417.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,306,619.00)	(1,272,436.00)	(91,919.00)	(1,300,582.00)	28,146.00	-2.2%
Transfers of Indirect Costs - Interfund		7350	(184,312.00)	(201,618.00)	0.00	(202,919.00)	1,301.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,490,931.00)	(1,474,054.00)	(91,919.00)	(1,503,501.00)	29,447.00	-2.0%
TOTAL, EXPENDITURES			80,669,361.00	81,295,627.94	45,579,482.01	81,322,733.26	(27,105.32)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	10,401,678.00	9,481,028.00	0.00	9,168,947.00	(312,081.00)	-3.3%
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	9,481,028.00	0.00	9,168,947.00	(312,081.00)	-3.3%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	97,907.00	422,561.00	0.00	431,036.00	(8,475.00)	-2.0%
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	422,561.00	0.00	431,036.00	(8,475.00)	-2.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	158,441.81	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	158,441.81	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(22,823,665.00)	(23,067,004.00)	0.00	(23,169,976.00)	(102,972.00)	0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,823,665.00)	(23,067,004.00)	0.00	(23,169,976.00)	(102,972.00)	0.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,519,894.00)	(14,008,537.00)	158,441.81	(14,432,065.00)	(423,528.00)	3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,019,688.00	4,322,367.00	0.00	4,275,744.00	(46,623.00)	-1.1%
2) Federal Revenue		8100-8299	3,594,500.00	4,269,314.00	398,270.86	4,318,972.00	49,658.00	1.2%
3) Other State Revenue		8300-8599	4,186,866.00	4,238,404.00	864,364.68	4,254,819.00	16,415.00	0.4%
4) Other Local Revenue		8600-8799	1,696,858.24	2,083,269.65	1,595,040.81	2,327,706.74	244,437.09	11.7%
5) TOTAL, REVENUES			13,497,912.24	14,913,354.65	2,857,676.35	15,177,241.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,018,895.00	9,499,417.75	5,202,868.53	9,511,195.58	(11,777.83)	-0.1%
2) Classified Salaries		2000-2999	5,024,389.00	4,871,528.79	2,564,188.43	4,877,942.44	(6,413.65)	-0.1%
3) Employee Benefits		3000-3999	7,471,637.00	7,449,455.00	2,769,383.04	7,446,949.00	2,506.00	0.0%
4) Books and Supplies		4000-4999	887,426.00	2,063,278.92	422,391.94	2,162,858.73	(99,579.81)	-4.8%
5) Services and Other Operating Expenditures		5000-5999	5,274,552.00	6,462,629.30	3,667,017.01	6,958,152.10	(495,522.80)	-7.7%
6) Capital Outlay		6000-6999	122,000.00	382,546.86	267,264.34	382,546.86	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,340,694.00	7,172,561.00	957,843.51	7,013,666.00	158,895.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,306,619.00	1,272,436.00	91,919.00	1,300,582.00	(28,146.00)	-2.2%
9) TOTAL, EXPENDITURES			36,446,212.00	39,173,853.62	15,942,875.80	39,653,892.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,948,299.76)	(24,260,498.97)	(13,085,199.45)	(24,476,650.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	22,823,665.00	23,067,004.00	0.00	23,169,976.00	102,972.00	0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,823,665.00	23,067,004.00	0.00	23,169,976.00		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,634.76)	(1,193,494.97)	(13,085,199.45)	(1,306,674.97)		
F. FUND BALANCE, RESERVES								
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	2,754,159.75		2,640,979.75		
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	2,754,159.75		2,640,980.23		
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)	0.00		(0.48)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	4,019,688.00	4,322,367.00	0.00	4,275,744.00	(46,623.00)	-1.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,019,688.00	4,322,367.00	0.00	4,275,744.00	(46,623.00)	-1.1%
FEDERAL REVENUE								
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	354,987.00	(133,501.06)	355,142.00	155.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	920,527.00	1,414,044.00	285,551.80	1,426,003.00	11,959.00	0.8%
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	395,945.00	161,550.82	395,817.00	(128.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	283,309.00	400,472.00	43,776.00	414,647.00	14,175.00	3.5%
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	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	50,000.00	17,396.00	40,893.30	40,893.00	23,497.00	135.1%
TOTAL, FEDERAL REVENUE			3,594,500.00	4,269,314.00	398,270.86	4,318,972.00	49,658.00	1.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	541,905.00	535,250.00	51,681.00	552,897.00	17,647.00	3.3%
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	782,156.00	508,401.68	782,156.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	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	2,920,998.00	304,282.00	2,919,766.00	(1,232.00)	0.0%
TOTAL, OTHER STATE REVENUE			4,186,866.00	4,238,404.00	864,364.68	4,254,819.00	16,415.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	424,564.20	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	8,353.48	8,353.48	8,353.48	New
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	1,559,220.65	937,439.13	1,701,141.26	141,920.61	9.1%
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	523,049.00	224,684.00	617,212.00	94,163.00	18.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,696,858.24	2,083,269.65	1,595,040.81	2,327,706.74	244,437.09	11.7%
TOTAL, REVENUES			13,497,912.24	14,913,354.65	2,857,676.35	15,177,241.74	263,887.09	1.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,849,412.00	7,177,663.75	3,840,189.97	7,188,952.58	(11,288.83)	-0.2%
Certificated Pupil Support Salaries		1200	1,459,793.00	1,511,988.00	898,131.78	1,512,988.00	(1,000.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	484,993.00	589,205.00	339,252.79	588,694.00	511.00	0.1%
Other Certificated Salaries		1900	224,697.00	220,561.00	125,293.99	220,561.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,018,895.00	9,499,417.75	5,202,868.53	9,511,195.58	(11,777.83)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,486,384.00	3,330,296.00	1,709,586.36	3,340,958.00	(10,662.00)	-0.3%
Classified Support Salaries		2200	657,034.00	652,389.00	324,322.08	646,392.00	5,997.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	199,187.00	199,285.00	116,295.55	199,285.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	237,348.00	228,746.00	127,682.65	229,308.00	(562.00)	-0.2%
Other Classified Salaries		2900	444,436.00	460,812.79	286,301.79	461,999.44	(1,186.65)	-0.3%
TOTAL, CLASSIFIED SALARIES			5,024,389.00	4,871,528.79	2,564,188.43	4,877,942.44	(6,413.65)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,542,168.00	3,618,016.00	691,446.05	3,614,577.00	3,439.00	0.1%
PERS		3201-3202	807,867.00	781,722.00	422,427.40	786,421.00	(4,699.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	528,479.00	527,045.00	289,672.84	529,111.00	(2,066.00)	-0.4%
Health and Welfare Benefits		3401-3402	2,186,330.00	2,159,628.00	1,173,008.46	2,150,173.00	9,455.00	0.4%
Unemployment Insurance		3501-3502	7,068.00	7,252.00	3,841.75	7,259.00	(7.00)	-0.1%
Workers' Compensation		3601-3602	284,733.00	251,523.00	133,066.06	251,657.00	(134.00)	-0.1%
OPEB, Allocated		3701-3702	0.00	0.00	2,136.95	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	104,269.00	53,783.53	107,751.00	(3,482.00)	-3.3%
TOTAL, EMPLOYEE BENEFITS			7,471,637.00	7,449,455.00	2,769,383.04	7,446,949.00	2,506.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	30,000.00	20,259.05	30,000.00	0.00	0.0%
Books and Other Reference Materials		4200	91,770.00	53,919.00	54,988.19	61,419.00	(7,500.00)	-13.9%
Materials and Supplies		4300	772,206.00	1,835,909.92	230,828.32	1,931,614.73	(95,704.81)	-5.2%
Noncapitalized Equipment		4400	23,450.00	143,450.00	116,316.38	139,825.00	3,625.00	2.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			887,426.00	2,063,278.92	422,391.94	2,162,858.73	(99,579.81)	-4.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,022,969.00	3,703,798.00	1,565,285.64	3,867,396.00	(163,598.00)	-4.4%
Travel and Conferences		5200	54,448.00	59,235.00	24,836.96	66,815.00	(7,580.00)	-12.8%
Dues and Memberships		5300	525.00	525.00	1,265.00	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	800,650.00	605,341.47	900,000.00	(99,350.00)	-12.4%
Transfers of Direct Costs		5710	226,425.00	236,812.26	129,173.44	237,673.56	(861.30)	-0.4%
Transfers of Direct Costs - Interfund		5750	0.00	1,250.00	50.00	1,250.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,235,492.00	1,651,166.04	1,336,111.33	1,875,065.54	(223,899.50)	-13.6%
Communications		5900	5,193.00	5,193.00	4,953.17	5,427.00	(234.00)	-4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,274,552.00	6,462,629.30	3,667,017.01	6,958,152.10	(495,522.80)	-7.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	380,546.86	261,744.68	380,546.86	0.00	0.0%
Equipment Replacement		6500	500.00	500.00	5,519.66	500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			122,000.00	382,546.86	267,264.34	382,546.86	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	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	6,235,002.00	51,302.00	6,076,107.00	158,895.00	2.5%
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	363,977.33	363,958.00	0.00	0.0%
Other Debt Service - Principal		7439	544,422.00	544,422.00	544,838.18	544,422.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,340,694.00	7,172,561.00	957,843.51	7,013,666.00	158,895.00	2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,306,619.00	1,272,436.00	91,919.00	1,300,582.00	(28,146.00)	-2.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,306,619.00	1,272,436.00	91,919.00	1,300,582.00	(28,146.00)	-2.2%
TOTAL, EXPENDITURES			36,446,212.00	39,173,853.62	15,942,875.80	39,653,892.71	(480,039.09)	-1.2%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	22,823,665.00	23,067,004.00	0.00	23,169,976.00	102,972.00	0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,823,665.00	23,067,004.00	0.00	23,169,976.00	102,972.00	0.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			22,823,665.00	23,067,004.00	0.00	23,169,976.00	(102,972.00)	0.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	90,618,043.00	91,055,454.00	45,674,764.43	91,128,151.00	72,697.00	0.1%
2) Federal Revenue		8100-8299	3,629,500.00	4,414,314.00	544,495.12	4,463,972.00	49,658.00	1.1%
3) Other State Revenue		8300-8599	5,987,459.00	7,607,701.00	2,253,051.58	7,608,364.00	663.00	0.0%
4) Other Local Revenue		8600-8799	5,478,937.24	5,892,320.65	3,937,153.24	6,091,238.74	198,918.09	3.4%
5) TOTAL, REVENUES			105,713,939.24	108,969,789.65	52,409,464.37	109,291,725.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	50,454,141.00	51,075,240.75	27,957,807.28	50,981,784.58	93,456.17	0.2%
2) Classified Salaries		2000-2999	17,188,904.00	16,908,419.79	9,142,774.63	16,885,781.44	22,638.35	0.1%
3) Employee Benefits		3000-3999	26,914,074.00	27,404,020.00	14,038,216.71	27,374,457.00	29,563.00	0.1%
4) Books and Supplies		4000-4999	2,718,062.00	3,573,528.31	1,120,195.93	3,669,253.74	(95,725.43)	-2.7%
5) Services and Other Operating Expenditures		5000-5999	12,289,153.00	13,825,365.85	7,760,652.47	14,542,638.35	(717,272.50)	-5.2%
6) Capital Outlay		6000-6999	257,000.00	517,546.86	425,706.15	517,546.86	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,478,551.00	7,366,978.00	1,077,004.64	7,208,083.00	158,895.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(184,312.00)	(201,618.00)	0.00	(202,919.00)	1,301.00	-0.6%
9) TOTAL, EXPENDITURES			117,115,573.00	120,469,481.56	61,522,357.81	120,976,625.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(11,401,633.76)	(11,499,691.91)	(9,112,893.44)	(11,684,900.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,401,678.00	9,481,028.00	0.00	9,168,947.00	(312,081.00)	-3.3%
b) Transfers Out		7600-7629	97,907.00	422,561.00	0.00	431,036.00	(8,475.00)	-2.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	158,441.81	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	9,058,467.00	158,441.81	8,737,911.00		

2017-18 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,097,862.76)	(2,441,224.91)	(8,954,451.63)	(2,946,989.23)		
F. FUND BALANCE, RESERVES								
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	7,333,511.34		6,827,747.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	31,934.00	31,933.59		28,167.27		
Prepaid Expenditures		9713	0.00	52,769.00		260.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,823,023.96	2,754,159.75		2,640,980.23		
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	847,887.00	847,887.00		496,109.00		
Early Retirement Program	0000	9780	496,109.00					
LCAP Supplemental Services	0000	9780	351,778.00					
Early Retirement Program	0000	9780		496,109.00				
LCAP Supplemental Services	0000	9780		351,778.00				
Early Retirement Program	0000	9780				496,109.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,516,409.00	3,626,762.00		3,642,231.00		
Unassigned/Unappropriated Amount		9790	437,619.53	0.00		(0.48)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	34,421,208.00	40,951,757.00	23,054,626.00	41,071,077.00	119,320.00	0.3%
Education Protection Account State Aid - Current Year		8012	13,149,244.00	12,477,602.00	6,238,801.00	12,477,602.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	132,786.00	130,224.00	65,111.74	130,224.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,012,549.00	21,679,327.00	12,304,008.91	21,679,327.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,762,052.00	1,964,000.00	1,847,347.57	1,964,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,182,000.00	2,863,000.00	1,840,642.94	2,863,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	11,558,787.00	6,013,422.00	0.00	6,013,422.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	379,729.00	653,755.00	324,226.27	653,755.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			86,598,355.00	86,733,087.00	45,674,764.43	86,852,407.00	119,320.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	4,019,688.00	4,322,367.00	0.00	4,275,744.00	(46,623.00)	-1.1%
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	91,055,454.00	45,674,764.43	91,128,151.00	72,697.00	0.1%
FEDERAL REVENUE								
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	354,987.00	(133,501.06)	355,142.00	155.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	920,527.00	1,414,044.00	285,551.80	1,426,003.00	11,959.00	0.8%
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	395,945.00	161,550.82	395,817.00	(128.00)	0.0%

2017-18 Second 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)
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	400,472.00	43,776.00	414,647.00	14,175.00	3.5%
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	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	162,396.00	187,117.56	185,893.00	23,497.00	14.5%
TOTAL, FEDERAL REVENUE			3,629,500.00	4,414,314.00	544,495.12	4,463,972.00	49,658.00	1.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	1,776,909.00	795,451.00	1,778,804.00	1,895.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	2,040,657.00	2,111,463.00	628,741.90	2,111,463.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	725,400.00	782,156.00	508,401.68	782,156.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	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	2,937,173.00	320,457.00	2,935,941.00	(1,232.00)	0.0%
TOTAL, OTHER STATE REVENUE			5,987,459.00	7,607,701.00	2,253,051.58	7,608,364.00	663.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,782,816.00	1,776,816.00	960,753.64	1,770,816.00	(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	424,564.20	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	1,277,653.42	1,784,430.48	(31,165.52)	-1.7%
Interest		8660	61,000.00	91,000.00	41,133.51	91,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	951,233.24	1,683,859.65	1,008,364.47	1,825,780.26	141,920.61	8.4%
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	866,292.00	523,049.00	224,684.00	617,212.00	94,163.00	18.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,478,937.24	5,892,320.65	3,937,153.24	6,091,238.74	198,918.09	3.4%
TOTAL, REVENUES			105,713,939.24	108,969,789.65	52,409,464.37	109,291,725.74	321,936.09	0.3%

2017-18 Second 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	41,968,227.00	42,500,352.75	22,993,141.86	42,428,459.58	71,893.17	0.2%
Certificated Pupil Support Salaries		1200	2,694,000.00	2,753,326.00	1,565,509.19	2,754,326.00	(1,000.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,931,129.00	4,989,241.00	2,921,513.37	4,982,054.00	7,187.00	0.1%
Other Certificated Salaries		1900	860,785.00	832,321.00	477,642.86	816,945.00	15,376.00	1.8%
TOTAL, CERTIFICATED SALARIES			50,454,141.00	51,075,240.75	27,957,807.28	50,981,784.58	93,456.17	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,902,312.00	3,741,434.00	1,918,098.06	3,752,727.00	(11,293.00)	-0.3%
Classified Support Salaries		2200	6,718,450.00	6,687,786.00	3,539,007.71	6,659,626.00	28,160.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,272,682.00	1,210,761.00	717,830.03	1,199,349.00	11,412.00	0.9%
Clerical, Technical and Office Salaries		2400	3,952,492.00	3,953,526.00	2,207,469.50	3,923,380.00	30,146.00	0.8%
Other Classified Salaries		2900	1,342,968.00	1,314,912.79	760,369.33	1,350,699.44	(35,786.65)	-2.7%
TOTAL, CLASSIFIED SALARIES			17,188,904.00	16,908,419.79	9,142,774.63	16,885,781.44	22,638.35	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,243,721.00	9,392,748.00	3,843,972.77	9,380,748.00	12,000.00	0.1%
PERS		3201-3202	2,768,861.00	2,681,037.00	1,420,733.54	2,672,672.00	8,365.00	0.3%
OASDI/Medicare/Alternative		3301-3302	2,095,764.00	2,083,174.00	1,128,970.96	2,079,318.00	3,856.00	0.2%
Health and Welfare Benefits		3401-3402	10,553,566.00	10,627,575.00	6,009,820.42	10,624,034.00	3,541.00	0.0%
Unemployment Insurance		3501-3502	33,692.00	33,964.00	18,439.17	33,904.00	60.00	0.2%
Workers' Compensation		3601-3602	1,206,466.00	1,177,975.00	639,198.82	1,175,796.00	2,179.00	0.2%
OPEB, Allocated		3701-3702	549,648.00	549,648.00	329,912.97	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	857,899.00	647,168.06	858,337.00	(438.00)	-0.1%
TOTAL, EMPLOYEE BENEFITS			26,914,074.00	27,404,020.00	14,038,216.71	27,374,457.00	29,563.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	30,000.00	20,259.05	30,000.00	0.00	0.0%
Books and Other Reference Materials		4200	101,970.00	65,849.00	95,682.12	73,349.00	(7,500.00)	-11.4%
Materials and Supplies		4300	2,409,105.00	3,169,929.12	825,942.55	3,260,626.55	(90,697.43)	-2.9%
Noncapitalized Equipment		4400	206,987.00	307,750.19	178,312.21	305,278.19	2,472.00	0.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,718,062.00	3,573,528.31	1,120,195.93	3,669,253.74	(95,725.43)	-2.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,022,969.00	3,703,798.00	1,565,285.64	3,867,396.00	(163,598.00)	-4.4%
Travel and Conferences		5200	307,306.00	312,093.00	139,516.33	315,288.00	(3,195.00)	-1.0%
Dues and Memberships		5300	35,425.00	35,425.00	26,804.16	35,425.00	0.00	0.0%
Insurance		5400-5450	681,765.00	681,765.00	318,036.09	681,765.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,508,417.00	2,508,417.00	1,094,985.93	2,508,417.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,390,846.00	1,466,011.00	843,672.46	1,570,223.00	(104,212.00)	-7.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(171,895.00)	(203,469.00)	(16,492.60)	(211,403.00)	7,934.00	-3.9%
Professional/Consulting Services and Operating Expenditures		5800	5,061,527.00	4,868,532.85	3,599,047.58	5,323,940.35	(455,407.50)	-9.4%
Communications		5900	452,793.00	452,793.00	189,796.88	451,587.00	1,206.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,289,153.00	13,825,365.85	7,760,652.47	14,542,638.35	(717,272.50)	-5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	515,546.86	420,186.49	515,546.86	0.00	0.0%
Equipment Replacement		6500	500.00	500.00	5,519.66	500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			257,000.00	517,546.86	425,706.15	517,546.86	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	6,242,016.00	58,388.00	6,083,121.00	158,895.00	2.5%
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	372,191.00	366,533.96	372,191.00	0.00	0.0%
Other Debt Service - Principal		7439	657,982.00	713,353.00	654,356.68	713,353.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,478,551.00	7,366,978.00	1,077,004.64	7,208,083.00	158,895.00	2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(184,312.00)	(201,618.00)	0.00	(202,919.00)	1,301.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(184,312.00)	(201,618.00)	0.00	(202,919.00)	1,301.00	-0.6%
TOTAL, EXPENDITURES			117,115,573.00	120,469,481.56	61,522,357.81	120,976,625.97	(507,144.41)	-0.4%

2017-18 Second 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	10,401,678.00	9,481,028.00	0.00	9,168,947.00	(312,081.00)	-3.3%
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	9,481,028.00	0.00	9,168,947.00	(312,081.00)	-3.3%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	97,907.00	422,561.00	0.00	431,036.00	(8,475.00)	-2.0%
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	422,561.00	0.00	431,036.00	(8,475.00)	-2.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	158,441.81	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	158,441.81	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			10,303,771.00	9,058,467.00	158,441.81	8,737,911.00	320,556.00	-3.5%

Resource	Description	2017-18 Projected Year Totals
5640	Medi-Cal Billing Option	0.21
6300	Lottery: Instructional Materials	60,912.84
6512	Special Ed: Mental Health Services	576,706.95
8150	Ongoing & Major Maintenance Account (RM,	560,850.33
9010	Other Restricted Local	1,442,509.90
Total, Restricted Balance		<u>2,640,980.23</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)
A. REVENUES								
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	2,696,074.00	1,074,721.51	2,698,351.00	2,277.00	0.1%
3) Other State Revenue		8300-8599	154,165.00	174,309.00	73,070.31	176,158.00	1,849.00	1.1%
4) Other Local Revenue		8600-8799	1,078,332.00	1,006,593.00	495,155.33	1,021,749.00	15,156.00	1.5%
5) TOTAL, REVENUES			3,841,524.00	3,876,976.00	1,642,947.15	3,896,258.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,516,968.00	1,755,470.00	913,150.62	1,742,987.00	12,483.00	0.7%
3) Employee Benefits		3000-3999	506,952.00	536,546.00	280,305.24	546,623.00	(10,077.00)	-1.9%
4) Books and Supplies		4000-4999	39,500.00	39,500.00	34,366.91	35,250.00	4,250.00	10.8%
5) Services and Other Operating Expenditures		5000-5999	1,682,741.00	1,766,403.00	906,206.06	1,810,944.00	(44,541.00)	-2.5%
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	201,618.00	0.00	202,919.00	(1,301.00)	-0.6%
9) TOTAL, EXPENDITURES			3,930,473.00	4,299,537.00	2,134,028.83	4,338,723.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,949.00)	(422,561.00)	(491,081.68)	(442,465.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	97,907.00	422,561.00	0.00	431,036.00	8,475.00	2.0%
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			97,907.00	422,561.00	0.00	431,036.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,958.00	0.00	(491,081.68)	(11,429.00)		
F. FUND BALANCE, RESERVES								
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	11,429.96		0.96		
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	11,429.96		0.96		
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,609,027.00	2,696,074.00	1,074,721.51	2,698,351.00	2,277.00	0.1%
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%
TOTAL, FEDERAL REVENUE			2,609,027.00	2,696,074.00	1,074,721.51	2,698,351.00	2,277.00	0.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	154,165.00	174,309.00	73,070.31	176,158.00	1,849.00	1.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			154,165.00	174,309.00	73,070.31	176,158.00	1,849.00	1.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,075,332.00	1,003,593.00	494,577.15	1,018,749.00	15,156.00	1.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	578.18	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%
TOTAL, OTHER LOCAL REVENUE			1,078,332.00	1,006,593.00	495,155.33	1,021,749.00	15,156.00	1.5%
TOTAL, REVENUES			3,841,524.00	3,876,976.00	1,642,947.15	3,896,258.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,423,374.00	1,618,336.00	854,138.35	1,605,853.00	12,483.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	55,613.00	19,696.69	55,613.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	93,594.00	81,521.00	39,315.58	81,521.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,516,968.00	1,755,470.00	913,150.62	1,742,987.00	12,483.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	202,543.00	207,548.00	99,800.90	206,958.00	590.00	0.3%
OASDI/Medicare/Alternative		3301-3302	116,052.00	134,303.00	69,054.42	133,342.00	961.00	0.7%
Health and Welfare Benefits		3401-3402	137,253.00	143,576.00	80,287.93	154,926.00	(11,350.00)	-7.9%
Unemployment Insurance		3501-3502	758.00	880.00	451.47	874.00	6.00	0.7%
Workers' Compensation		3601-3602	30,619.00	30,428.00	15,647.29	30,211.00	217.00	0.7%
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	19,811.00	15,063.23	20,312.00	(501.00)	-2.5%
TOTAL, EMPLOYEE BENEFITS			506,952.00	536,546.00	280,305.24	546,623.00	(10,077.00)	-1.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	14,000.00	14,000.00	1,645.36	11,000.00	3,000.00	21.4%
Noncapitalized Equipment		4400	25,500.00	25,500.00	32,721.55	24,250.00	1,250.00	4.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,500.00	39,500.00	34,366.91	35,250.00	4,250.00	10.8%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50.00	50.00	878.83	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	0.00	3,000.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	18,800.66	51,100.00	(6,100.00)	-13.6%
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	21,420.00	13,304.55	21,420.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,608,119.00	1,693,031.00	873,042.02	1,736,972.00	(43,941.00)	-2.6%
Communications		5900	2,902.00	2,902.00	180.00	402.00	2,500.00	86.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,682,741.00	1,766,403.00	906,206.06	1,810,944.00	(44,541.00)	-2.5%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	184,312.00	201,618.00	0.00	202,919.00	(1,301.00)	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			184,312.00	201,618.00	0.00	202,919.00	(1,301.00)	-0.6%
TOTAL, EXPENDITURES			3,930,473.00	4,299,537.00	2,134,028.83	4,338,723.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	97,907.00	422,561.00	0.00	431,036.00	8,475.00	2.0%
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	422,561.00	0.00	431,036.00	8,475.00	2.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			97,907.00	422,561.00	0.00	431,036.00		

Resource	Description	2017/18
		Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	0.96
Total, Restricted Balance		0.96

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	515,000.00	515,000.00	139,356.53	515,000.00	0.00	0.0%
5) TOTAL, REVENUES			515,000.00	515,000.00	139,356.53	515,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	164,073.00	68,439.00	39,928.00	68,439.00	0.00	0.0%
3) Employee Benefits		3000-3999	63,103.00	26,704.00	15,338.47	26,704.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	12,984.00	10,263.66	12,984.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	23,534.00	30,241.27	26,986.00	(3,452.00)	-14.7%
6) Capital Outlay		6000-6999	28,231,424.00	25,536,155.00	25,545,773.66	25,917,542.00	(381,387.00)	-1.5%
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	25,667,816.00	25,641,545.06	26,052,655.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,943,600.00)	(25,152,816.00)	(25,502,188.53)	(25,537,655.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,943,600.00)	(25,152,816.00)	(25,502,188.53)	(25,537,655.00)		
F. FUND BALANCE, RESERVES								
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	10,315,731.37		9,930,892.37		
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	7,477,632.72		7,092,793.72		
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	2,838,098.65	2,838,098.65		2,838,098.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	81,689.30	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	57,667.23	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%
TOTAL, OTHER LOCAL REVENUE			515,000.00	515,000.00	139,356.53	515,000.00	0.00	0.0%
TOTAL, REVENUES			515,000.00	515,000.00	139,356.53	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)
CLASSIFIED SALARIES								
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	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	68,455.00	68,439.00	39,928.00	68,439.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			164,073.00	68,439.00	39,928.00	68,439.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	25,924.00	10,629.00	6,201.23	10,629.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,551.00	5,235.00	3,054.52	5,235.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,234.00	9,620.00	5,370.75	9,620.00	0.00	0.0%
Unemployment Insurance		3501-3502	82.00	34.00	19.95	34.00	0.00	0.0%
Workers' Compensation		3601-3602	3,312.00	1,186.00	692.02	1,186.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,103.00	26,704.00	15,338.47	26,704.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,967.00	246.40	2,967.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	10,017.00	10,017.26	10,017.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	12,984.00	10,263.66	12,984.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	451.00	23.43	451.00	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	100.00	25.00	100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	22,983.00	30,192.84	26,435.00	(3,452.00)	-15.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	23,534.00	30,241.27	26,986.00	(3,452.00)	-14.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,231,424.00	25,481,749.00	25,378,333.94	25,863,136.00	(381,387.00)	-1.5%
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	54,406.00	167,439.72	54,406.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,231,424.00	25,536,155.00	25,545,773.66	25,917,542.00	(381,387.00)	-1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,458,600.00	25,667,816.00	25,641,545.06	26,052,655.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	7,092,793.72
Total, Restricted Balance		<u>7,092,793.72</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	108,000.00	108,000.00	74,292.65	108,000.00	0.00	0.0%
5) TOTAL, REVENUES			108,000.00	108,000.00	74,292.65	108,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	4,250.00	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	4,250.00	15,150.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,850.00	92,850.00	70,042.65	92,850.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,850.00	92,850.00	70,042.65	92,850.00		
F. FUND BALANCE, RESERVES								
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	442,543.06	442,543.06		442,543.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	2,076.24	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	72,216.41	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%
TOTAL, OTHER LOCAL REVENUE			108,000.00	108,000.00	74,292.65	108,000.00	0.00	0.0%
TOTAL, REVENUES			108,000.00	108,000.00	74,292.65	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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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	4,250.00	12,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,150.00	15,150.00	4,250.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,150.00	15,150.00	4,250.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	552,197.00	552,197.00	552,197.00	New
4) Other Local Revenue		8600-8799	465,000.00	465,000.00	129,646.49	465,000.00	0.00	0.0%
5) TOTAL, REVENUES			465,000.00	465,000.00	681,843.49	1,017,197.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	552,197.00	(552,197.00)	New
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	661,601.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			355,596.00	355,596.00	681,843.49	355,596.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,401,678.00	9,481,028.00	0.00	9,168,947.00	312,081.00	3.3%
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)	(9,481,028.00)	0.00	(9,168,947.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,046,082.00)	(9,125,432.00)	681,843.49	(8,813,351.00)		
F. FUND BALANCE, RESERVES								
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	15,955,788.43		16,267,869.43		
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	15,035,138.14	15,955,788.14		16,267,869.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	552,197.00	552,197.00	552,197.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	552,197.00	552,197.00	552,197.00	New
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	105,000.00	105,000.00	75,158.96	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	54,487.53	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%
TOTAL, OTHER LOCAL REVENUE			465,000.00	465,000.00	129,646.49	465,000.00	0.00	0.0%
TOTAL, REVENUES			465,000.00	465,000.00	681,843.49	1,017,197.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	552,197.00	(552,197.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	552,197.00	(552,197.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			109,404.00	109,404.00	0.00	109,404.00	0.00	0.0%
TOTAL, EXPENDITURES			109,404.00	109,404.00	0.00	661,601.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	10,401,678.00	9,481,028.00	0.00	9,168,947.00	312,081.00	3.3%
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	9,481,028.00	0.00	9,168,947.00	312,081.00	3.3%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(10,401,678.00)	(9,481,028.00)	0.00	(9,168,947.00)		

Resource	Description	2017/18 Projected Year Totals
6230	California Clean Energy Jobs Act	0.29
Total, Restricted Balance		<u>0.29</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)
A. REVENUES								
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	253,940.94	40,323.94	253,940.94	0.00	0.0%
3) Other State Revenue		8300-8599	189,697.69	178,022.08	42,523.53	178,022.08	0.00	0.0%
4) Other Local Revenue		8600-8799	27,088,194.03	26,807,465.29	7,626,071.16	26,807,465.29	0.00	0.0%
5) TOTAL, REVENUES			27,531,875.97	27,239,428.31	7,708,918.63	27,239,428.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,900,688.76	16,645,951.25	16,600,503.75	16,645,951.25	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			13,900,688.76	16,645,951.25	16,600,503.75	16,645,951.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,631,187.21	10,593,477.06	(8,891,585.12)	10,593,477.06		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,631,187.21	10,593,477.06	(8,891,585.12)	10,593,477.06		
F. FUND BALANCE, RESERVES								
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	26,017,395.57		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	29,053,018.23	26,015,308.08		26,015,308.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	253,984.25	253,940.94	40,323.94	253,940.94	0.00	0.0%
TOTAL, FEDERAL REVENUE			253,984.25	253,940.94	40,323.94	253,940.94	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	189,697.69	178,022.08	42,523.53	178,022.08	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			189,697.69	178,022.08	42,523.53	178,022.08	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	25,999,429.68	25,526,600.91	6,664,394.83	25,526,600.91	0.00	0.0%
Unsecured Roll		8612	994,984.00	1,157,870.00	638,878.87	1,157,870.00	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	302,178.20	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	122,994.38	20,619.26	122,994.38	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,088,194.03	26,807,465.29	7,626,071.16	26,807,465.29	0.00	0.0%
TOTAL, REVENUES			27,531,875.97	27,239,428.31	7,708,918.63	27,239,428.31		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	7,684,680.00	9,797,416.00	9,797,416.00	9,797,416.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	6,089,016.51	6,721,586.31	6,722,309.94	6,721,586.31	0.00	0.0%
Debt Service - Interest		7438	126,992.25	126,948.94	80,777.81	126,948.94	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,900,688.76	16,645,951.25	16,600,503.75	16,645,951.25	0.00	0.0%
TOTAL, EXPENDITURES			13,900,688.76	16,645,951.25	16,600,503.75	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	100.84	0.00		
F. FUND BALANCE, RESERVES								
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	459.83	459.83		459.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	100.84	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	100.84	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,673,850.00	1,784,250.00	860,059.21	1,784,250.00	0.00	0.0%
5) TOTAL, REVENUES			1,673,850.00	1,784,250.00	860,059.21	1,784,250.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	72,642.00	76,274.00	44,493.68	76,274.00	0.00	0.0%
2) Classified Salaries		2000-2999	821,456.00	1,036,352.00	523,353.07	1,070,187.00	(33,835.00)	-3.3%
3) Employee Benefits		3000-3999	381,223.00	449,439.00	219,495.31	482,273.00	(32,834.00)	-7.3%
4) Books and Supplies		4000-4999	65,250.00	76,850.00	38,988.15	83,450.00	(6,600.00)	-8.6%
5) Services and Other Operating Expenses		5000-5999	176,840.00	238,489.00	31,071.10	249,487.00	(10,998.00)	-4.6%
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	1,877,404.00	857,401.31	1,961,671.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156,439.00	(93,154.00)	2,657.90	(177,421.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			156,439.00	(93,154.00)	2,657.90	(177,421.00)		
F. NET POSITION								
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	1,145,668.40		1,061,401.40		
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	1,145,668.40		1,061,401.40		

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)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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	4,038.91	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%
Fees and Contracts								
All Other Fees and Contracts		8689	1,668,850.00	1,779,250.00	856,020.30	1,779,250.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,673,850.00	1,784,250.00	860,059.21	1,784,250.00	0.00	0.0%
TOTAL, REVENUES			1,673,850.00	1,784,250.00	860,059.21	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	72,642.00	76,274.00	44,493.68	76,274.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			72,642.00	76,274.00	44,493.68	76,274.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	27,976.00	28,844.00	16,226.76	28,844.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	106,318.00	207,497.00	115,649.39	229,106.00	(21,609.00)	-10.4%
Clerical, Technical and Office Salaries		2400	25,792.00	26,408.00	12,685.75	23,638.00	2,770.00	10.5%
Other Classified Salaries		2900	661,370.00	773,603.00	378,791.17	788,599.00	(14,996.00)	-1.9%
TOTAL, CLASSIFIED SALARIES			821,456.00	1,036,352.00	523,353.07	1,070,187.00	(33,835.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,482.00	11,006.00	12,354.39	13,268.00	(2,262.00)	-20.6%
PERS		3201-3202	125,533.00	152,138.00	67,465.18	156,529.00	(4,391.00)	-2.9%
OASDI/Medicare/Alternative		3301-3302	63,902.00	80,388.00	38,306.89	82,980.00	(2,592.00)	-3.2%
Health and Welfare Benefits		3401-3402	144,871.00	166,582.00	83,453.75	190,335.00	(23,753.00)	-14.3%
Unemployment Insurance		3501-3502	442.00	556.00	287.13	573.00	(17.00)	-3.1%
Workers' Compensation		3601-3602	18,043.00	19,285.00	9,947.95	19,872.00	(587.00)	-3.0%
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	17,950.00	19,484.00	7,680.02	18,716.00	768.00	3.9%
TOTAL, EMPLOYEE BENEFITS			381,223.00	449,439.00	219,495.31	482,273.00	(32,834.00)	-7.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	42,900.00	51,500.00	25,526.14	54,500.00	(3,000.00)	-5.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	22,350.00	25,350.00	13,462.01	28,950.00	(3,600.00)	-14.2%
TOTAL, BOOKS AND SUPPLIES			65,250.00	76,850.00	38,988.15	83,450.00	(6,600.00)	-8.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,580.00	8,580.00	7,264.56	12,580.00	(4,000.00)	-46.6%
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	178,799.00	3,163.05	186,733.00	(7,934.00)	-4.4%
Professional/Consulting Services and Operating Expenditures		5800	19,312.00	48,237.00	19,191.49	47,082.00	1,155.00	2.4%
Communications		5900	2,873.00	2,873.00	1,452.00	3,092.00	(219.00)	-7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			176,840.00	238,489.00	31,071.10	249,487.00	(10,998.00)	-4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,517,411.00	1,877,404.00	857,401.31	1,961,671.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,216,243.00	2,216,243.00	1,252,990.55	2,216,243.00	0.00	0.0%
5) TOTAL, REVENUES			2,216,243.00	2,216,243.00	1,252,990.55	2,216,243.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,915,500.00	1,915,500.00	1,020,392.00	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	1,020,392.00	1,915,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300,743.00	300,743.00	232,598.55	300,743.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			300,743.00	300,743.00	232,598.55	300,743.00		
F. NET POSITION								
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)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	2,738.16	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	1,250,252.39	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%
TOTAL, OTHER LOCAL REVENUE			2,216,243.00	2,216,243.00	1,252,990.55	2,216,243.00	0.00	0.0%
TOTAL, REVENUES			2,216,243.00	2,216,243.00	1,252,990.55	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)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - 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	1,020,392.00	1,915,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,915,500.00	1,915,500.00	1,020,392.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,915,500.00	1,915,500.00	1,020,392.00	1,915,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,996.87	10,015.08	9,964.67	10,015.08	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,996.87	10,015.08	9,964.67	10,015.08	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	72.93	68.41	68.41	68.41	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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	79.31	74.59	74.59	74.59	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,076.18	10,089.67	10,039.26	10,089.67	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

		Beginning Balance (Prior Year)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		Object								
A. BEGINNING CASH			13,336,386.00	11,339,145.00	5,245,729.00	578,977.00	1,522,652.00	925,618.00	4,628,595.00	6,621,916.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	1,915,376.00	1,915,376.00	8,552,571.00	3,447,676.00	3,447,676.00	6,567,076.00	3,447,676.00	4,819,381.00
Property Taxes		8020-8079	269,001.00	263,442.00	82,887.00	1,917,597.00	3,040,606.00	5,338,186.00	5,469,620.00	168,625.00
Miscellaneous Funds		8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue		8100-8299	1,711.00	14,381.00	43,306.00	273,627.00	8,211.00	98,896.00	104,363.00	36,335.00
Other State Revenue		8300-8599	0.00	16,175.00	(216,418.00)	606,415.00	303,775.00	1,000,078.00	543,027.00	0.00
Other Local Revenue		8800-8799	161,310.00	538,568.00	12,306.00	342,506.00	548,268.00	421,200.00	1,912,996.00	202,814.00
Interfund Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,347,398.00	2,747,942.00	8,474,652.00	6,587,821.00	7,348,536.00	13,425,436.00	11,636,124.00	5,227,155.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	586,660.00	4,456,548.00	4,521,066.00	4,601,866.00	4,583,808.00	4,586,698.00	4,621,162.00	4,518,752.00
Classified Salaries		2000-2999	650,892.00	1,370,567.00	1,385,247.00	1,478,550.00	1,418,648.00	1,378,637.00	1,460,234.00	1,407,274.00
Employee Benefits		3000-3999	1,578,966.00	2,098,788.00	2,063,680.00	2,037,345.00	2,057,889.00	2,067,161.00	2,134,388.00	2,015,085.00
Books and Supplies		4000-4999	110,487.00	225,019.00	198,999.00	221,655.00	121,239.00	106,918.00	135,878.00	357,584.00
Services		5000-5999	528,602.00	1,551,478.00	1,184,195.00	1,367,748.00	1,114,050.00	800,786.00	1,213,793.00	1,199,306.00
Capital Outlay		6000-6599	0.00	364.00	0.00	1,916.00	45,819.00	0.00	377,606.00	0.00
Other Outgo		7000-7499	58,704.00	3,288.00	431,570.00	2,368.00	59,590.00	1,305.00	520,180.00	515,631.00
Interfund Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,514,311.00	9,706,052.00	9,784,757.00	9,711,448.00	9,401,043.00	8,941,505.00	10,463,241.00	10,013,632.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199								
Accounts Receivable		9200-9299	623,275.00	850,825.00	1,297,899.00	4,657.00	(47,008.00)	2,433.00	(7,643.00)	271,923.00
Due From Other Funds		9310								
Stores		9320								
Prepaid Expenditures		9330								
Other Current Assets		9340								
Deferred Outflows of Resources		9490								
SUBTOTAL			623,275.00	850,825.00	1,297,899.00	4,657.00	(47,008.00)	2,433.00	(7,643.00)	271,923.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599								
Due To Other Funds		9610	1,314,055.00	8,523.00	4,755,861.00	(3,999,730.00)	(1,502,491.00)	1,727.00	1,758.00	950.00
Current Loans		9640								
Unearned Revenues		9650								
Deferred Inflows of Resources		9690								
SUBTOTAL			1,314,055.00	8,523.00	4,755,861.00	(3,999,730.00)	(1,502,491.00)	1,727.00	1,758.00	950.00
Nonoperating										
Suspense Clearing		9910	(139,548.00)	22,392.00	101,315.00	62,915.00	(10.00)	(781,660.00)	829,839.00	
TOTAL BALANCE SHEET ITEMS			0.00	864,694.00	(3,356,647.00)	4,067,302.00	1,455,473.00	(780,954.00)	820,438.00	270,973.00
E. NET INCREASE/DECREASE (B - C + D)			(1,997,241.00)	(6,093,416.00)	(4,666,752.00)	943,675.00	(597,034.00)	3,702,977.00	1,993,321.00	(4,515,504.00)
F. ENDING CASH (A + E)			11,339,145.00	5,245,729.00	578,977.00	1,522,652.00	925,618.00	4,628,595.00	6,621,916.00	2,106,412.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	4,819,381.00	4,819,381.00	4,819,381.00	4,977,728.00			53,548,679.00	53,548,679.00
	8020-8079	1,536,560.00	4,827,947.00	486,795.00	10,102,462.00			33,303,728.00	33,303,728.00
	8080-8099	0.00	0.00	0.00	4,275,744.00			4,275,744.00	4,275,744.00
	8100-8299	342,828.00	179,428.00	1,451,937.00	1,908,949.00			4,463,972.00	4,463,972.00
	8300-8599	186,707.00	801,329.00	684,499.00	3,682,777.00			7,608,364.00	7,608,364.00
	8600-8799	1,012,341.00	191,503.00	318,142.00	429,284.74			6,091,238.74	6,091,238.74
	8910-8929	0.00	0.00	0.00	9,168,947.00			9,168,947.00	9,168,947.00
	8930-8979	0.00	(159,442.00)	0.00	0.00			0.00	0.00
		7,897,817.00	10,461,146.00	7,760,754.00	34,545,891.74	0.00	0.00	118,460,672.74	118,460,672.74
C. DISBURSEMENTS									
	1000-1999	4,575,702.00	4,729,195.00	4,568,028.00	4,632,299.58			50,981,784.58	50,981,784.58
	2000-2999	1,710,570.00	1,537,100.00	1,456,288.00	1,631,774.44			16,885,781.44	16,885,781.44
	3000-3999	2,088,601.00	2,059,991.00	2,164,966.00	5,007,597.00			27,374,457.00	27,374,457.00
	4000-4999	300,787.00	228,425.00	445,513.00	1,216,749.74			3,669,253.74	3,669,253.74
	5000-5999	1,706,868.00	549,382.00	1,223,977.00	2,102,453.35			14,542,638.35	14,542,638.35
	6000-6599	0.00	0.00	57,475.00	34,366.86			517,546.86	517,546.86
	7000-7499	167,100.00	1,890.00	288.00	5,243,250.00			7,005,164.00	7,005,164.00
	7600-7629	0.00	0.00	0.00	431,036.00			431,036.00	431,036.00
	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
		10,549,628.00	9,105,983.00	9,916,535.00	20,299,526.97	0.00	0.00	121,407,661.97	121,407,661.97
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199							0.00	
	9200-9299	56,952.00	26,495.00	(8,270.00)	(2,675,928.00)			395,610.00	
	9310							0.00	
	9320							0.00	
	9330							0.00	
	9340							0.00	
	9490							0.00	
		56,952.00	26,495.00	(8,270.00)	(2,675,928.00)	0.00	0.00	395,610.00	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599	(2,000,629.00)	1,915.00	(1,001,242.00)	2,548,963.00			129,660.00	
	9610							0.00	
	9640							0.00	
	9650							0.00	
	9690							0.00	
		(2,000,629.00)	1,915.00	(1,001,242.00)	2,548,963.00	0.00	0.00	129,660.00	
<u>Nonoperating</u>									
	9910							95,243.00	
		2,057,581.00	24,580.00	992,972.00	(5,224,891.00)	0.00	0.00	361,193.00	
		(594,230.00)	1,379,743.00	(1,162,809.00)	9,021,473.77	0.00	0.00	(2,585,796.23)	(2,585,796.23)
		1,512,182.00	2,891,925.00	1,729,116.00	10,750,589.77				
E. NET INCREASE/DECREASE (B - C + D)									
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								10,750,589.77	

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2018

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Melina Nguyen

Telephone: 408-227-8300

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 first interim.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
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	121,407,661.97
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,228,368.00
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	138,118.61
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	431,036.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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)				2,172,245.47
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		442,465.00
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)				113,449,513.50

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)*		10,039.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,300.59
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	113,449,513.50	11,300.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,077,221.00
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) 90,615,154.02

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) 4.50%

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)	4,889,163.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,077,238.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,505.00
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)	447,124.26
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)	7,448,030.26
9. Carry-Forward Adjustment (Part IV, Line F)	495,156.36
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,943,186.62

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	70,030,962.71
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,550,890.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,895,156.44
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)	138,118.61
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)	816,363.00
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)	56,361.95
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)	9,488,970.48
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)	4,135,804.00
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)	106,245,132.85

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)

7.01%

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

(Line A10 divided by Line B18)

7.48%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,448,030.26</u>
B. Carry-forward adjustment from prior year(s)	
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>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.85%) times Part III, Line B18); zero if negative	<u>495,156.36</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>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>495,156.36</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>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>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>495,156.36</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,347,192.00	78,811.00	5.85%
01	3310	3,284,913.00	192,123.00	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	373,941.00	21,876.00	5.85%
01	4203	406,517.00	8,130.00	2.00%
01	6010	130,400.00	6,524.00	5.00%
01	6500	12,986,564.00	759,715.00	5.85%
01	6512	686,531.00	38,128.00	5.55%
01	8150	2,739,405.00	160,255.00	5.85%
01	9010	1,547,167.85	13,454.00	0.87%
13	5310	3,764,598.00	185,218.00	4.92%
13	5320	371,206.00	17,701.00	4.77%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	86,852,407.00	4.35%	90,634,508.00	-0.90%	89,818,186.00
2. Federal Revenues	8100-8299	145,000.00	0.00%	145,000.00	0.00%	145,000.00
3. Other State Revenues	8300-8599	3,353,545.00	42.73%	4,786,477.00	-62.71%	1,784,977.00
4. Other Local Revenues	8600-8799	3,763,532.00	13.29%	4,263,532.00	11.73%	4,763,532.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,168,947.00	-62.12%	3,472,846.00	158.54%	8,978,577.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(23,169,976.00)	-1.82%	(22,747,238.00)	4.22%	(23,707,806.00)
6. Total (Sum lines A1 thru A5c)		80,113,455.00	0.55%	80,555,125.00	1.52%	81,782,466.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,470,589.00		41,546,055.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				75,466.00		230,372.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,470,589.00	0.18%	41,546,055.00	0.55%	41,776,427.00
2. Classified Salaries						
a. Base Salaries				12,007,839.00		11,067,033.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(940,806.00)		62,070.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,007,839.00	-7.83%	11,067,033.00	0.56%	11,129,103.00
3. Employee Benefits	3000-3999	19,927,508.00	2.21%	20,367,177.00	4.82%	21,348,541.00
4. Books and Supplies	4000-4999	1,506,395.01	20.02%	1,807,965.00	-0.38%	1,801,171.00
5. Services and Other Operating Expenditures	5000-5999	7,584,486.25	-7.47%	7,018,099.00	0.85%	7,077,718.00
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	(1,503,501.00)	0.00%	(1,503,501.00)	0.00%	(1,503,501.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	431,036.00	-63.13%	158,936.00	-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)		81,753,769.26	-1.29%	80,700,621.00	1.38%	81,812,316.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,640,314.26)		(145,496.00)		(29,850.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,827,081.53		4,186,767.27		4,041,271.27
2. Ending Fund Balance (Sum lines C and D1)		4,186,767.27		4,041,271.27		4,011,421.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	48,427.27		48,337.27		48,247.27
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	496,109.00		458,982.00		383,391.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,642,231.00		3,533,951.00		3,579,782.00
2. Unassigned/Unappropriated	9790	0.00		1.00		1.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,186,767.27		4,041,271.27		4,011,421.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,642,231.00		3,533,951.00		3,579,782.00
c. Unassigned/Unappropriated	9790	0.00		1.00		1.00
(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)		3,642,231.00		3,533,952.00		3,579,783.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,275,744.00	0.00%	4,275,744.00	0.00%	4,275,744.00
2. Federal Revenues	8100-8299	4,318,972.00	-13.98%	3,714,984.00	0.00%	3,714,984.00
3. Other State Revenues	8300-8599	4,254,819.00	-1.33%	4,198,037.00	-0.04%	4,196,478.00
4. Other Local Revenues	8600-8799	2,327,706.74	-43.62%	1,312,320.00	0.00%	1,312,320.00
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	23,169,976.00	-1.82%	22,747,238.00	4.22%	23,707,806.00
6. Total (Sum lines A1 thru A5c)		38,347,217.74	-5.47%	36,248,323.00	2.65%	37,207,332.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,511,195.58		9,421,445.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(89,750.58)		130,136.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,511,195.58	-0.94%	9,421,445.00	1.38%	9,551,581.00
2. Classified Salaries						
a. Base Salaries				4,877,942.44		4,816,836.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(61,106.44)		87,730.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,877,942.44	-1.25%	4,816,836.00	1.82%	4,904,566.00
3. Employee Benefits	3000-3999	7,446,949.00	1.94%	7,591,691.00	3.54%	7,860,467.00
4. Books and Supplies	4000-4999	2,162,858.73	-70.07%	647,348.00	-2.49%	631,220.00
5. Services and Other Operating Expenditures	5000-5999	6,958,152.10	-13.78%	5,999,589.00	-1.48%	5,910,965.00
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	7,013,666.00	0.83%	7,071,946.00	0.48%	7,106,064.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,300,582.00	9.71%	1,426,857.00	0.00%	1,426,857.00
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)		39,653,892.71	-6.45%	37,097,712.00	1.12%	37,513,720.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,306,674.97)		(849,389.00)		(306,388.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,947,654.72		2,640,979.75		1,791,590.75
2. Ending Fund Balance (Sum lines C and D1)		2,640,979.75		1,791,590.75		1,485,202.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,640,980.23		1,791,590.75		1,485,202.75
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	(0.48)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,640,979.75		1,791,590.75		1,485,202.75

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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 & 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 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	91,128,151.00	4.15%	94,910,252.00	-0.86%	94,093,930.00
2. Federal Revenues	8100-8299	4,463,972.00	-13.53%	3,859,984.00	0.00%	3,859,984.00
3. Other State Revenues	8300-8599	7,608,364.00	18.09%	8,984,514.00	-33.42%	5,981,455.00
4. Other Local Revenues	8600-8799	6,091,238.74	-8.46%	5,575,852.00	8.97%	6,075,852.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,168,947.00	-62.12%	3,472,846.00	158.54%	8,978,577.00
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)		118,460,672.74	-1.40%	116,803,448.00	1.87%	118,989,798.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,981,784.58		50,967,500.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,284.58)		360,508.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,981,784.58	-0.03%	50,967,500.00	0.71%	51,328,008.00
2. Classified Salaries						
a. Base Salaries				16,885,781.44		15,883,869.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,001,912.44)		149,800.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,885,781.44	-5.93%	15,883,869.00	0.94%	16,033,669.00
3. Employee Benefits	3000-3999	27,374,457.00	2.13%	27,958,868.00	4.47%	29,209,008.00
4. Books and Supplies	4000-4999	3,669,253.74	-33.08%	2,455,313.00	-0.93%	2,432,391.00
5. Services and Other Operating Expenditures	5000-5999	14,542,638.35	-10.49%	13,017,688.00	-0.22%	12,988,683.00
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	7,208,083.00	0.02%	7,209,803.00	0.47%	7,243,921.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(202,919.00)	-62.23%	(76,644.00)	0.00%	(76,644.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	431,036.00	-63.13%	158,936.00	-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)		121,407,661.97	-2.97%	117,798,333.00	1.30%	119,326,036.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,946,989.23)		(994,885.00)		(336,238.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,774,736.25		6,827,747.02		5,832,862.02
2. Ending Fund Balance (Sum lines C and D1)		6,827,747.02		5,832,862.02		5,496,624.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	48,427.27		48,337.27		48,247.27
b. Restricted	9740	2,640,980.23		1,791,590.75		1,485,202.75
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	496,109.00		458,982.00		383,391.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,642,231.00		3,533,951.00		3,579,782.00
2. Unassigned/Unappropriated	9790	(0.48)		1.00		1.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,827,747.02		5,832,862.02		5,496,624.02

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,642,231.00		3,533,951.00		3,579,782.00
c. Unassigned/Unappropriated	9790	0.00		1.00		1.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.48)		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)		3,642,230.52		3,533,952.00		3,579,783.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,964.67		9,652.34		9,525.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		121,407,661.97		117,798,333.00		119,326,036.00
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)		121,407,661.97		117,798,333.00		119,326,036.00
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)		3,642,229.86		3,533,949.99		3,579,781.08
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)		3,642,229.86		3,533,949.99		3,579,781.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(211,403.00)	0.00	(202,919.00)				
Other Sources/Uses Detail					9,168,947.00	431,036.00		
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	202,919.00	0.00				
Other Sources/Uses Detail					431,036.00	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	9,168,947.00		
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	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	186,733.00	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	211,403.00	(211,403.00)	202,919.00	(202,919.00)	9,599,983.00	9,599,983.00		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	10,015.08	10,015.08		
Charter School	0.00	0.00		
Total ADA	10,015.08	10,015.08	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	9,982.75	9,973.11		
Charter School				
Total ADA	9,982.75	9,973.11	-0.1%	Met
2nd Subsequent Year (2019-20)				
District Regular	9,641.35	9,641.35		
Charter School				
Total ADA	9,641.35	9,641.35	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	10,315	10,305		
Charter School				
Total Enrollment	10,315	10,305	-0.1%	Met
1st Subsequent Year (2018-19)				
District Regular	9,982	9,982		
Charter School				
Total Enrollment	9,982	9,982	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	9,851	9,851		
Charter School				
Total Enrollment	9,851	9,851	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	10,508	10,921	
Charter School			
Total ADA/Enrollment	10,508	10,921	96.2%
Second Prior Year (2015-16)			
District Regular	10,261	10,632	
Charter School			
Total ADA/Enrollment	10,261	10,632	96.5%
First Prior Year (2016-17)			
District Regular	10,020	10,362	
Charter School	0		
Total ADA/Enrollment	10,020	10,362	96.7%
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	9,965	10,305		
Charter School	0			
Total ADA/Enrollment	9,965	10,305	96.7%	Met
1st Subsequent Year (2018-19)				
District Regular		9,982		
Charter School	9,652			
Total ADA/Enrollment	9,652	9,982	96.7%	Met
2nd Subsequent Year (2019-20)				
District Regular	9,526	9,851		
Charter School				
Total ADA/Enrollment	9,526	9,851	96.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	86,733,087.00	86,852,407.00	0.1%	Met
1st Subsequent Year (2018-19)	88,990,759.00	90,634,508.00	1.8%	Met
2nd Subsequent Year (2019-20)	88,302,855.00	89,818,186.00	1.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	73,405,936.00	81,322,733.26	90.3%	Met
1st Subsequent Year (2018-19)	72,980,265.00	80,541,685.00	90.6%	Met
2nd Subsequent Year (2019-20)	74,254,071.00	81,812,316.00	90.8%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	4,414,314.00	4,463,972.00	1.1%	No
1st Subsequent Year (2018-19)	3,859,829.00	3,859,984.00	0.0%	No
2nd Subsequent Year (2019-20)	3,859,829.00	3,859,984.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	7,607,701.00	7,608,364.00	0.0%	No
1st Subsequent Year (2018-19)	6,051,286.00	8,984,514.00	48.5%	Yes
2nd Subsequent Year (2019-20)	5,990,519.00	5,981,455.00	-0.2%	No

Explanation:
(required if Yes)

Fiscal Year 2018-19 reflects additional proposed One-Time Funding in the amount of \$295 per ADA for Mandate Block Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	5,892,320.65	6,091,238.74	3.4%	No
1st Subsequent Year (2018-19)	5,777,208.00	5,575,852.00	-3.5%	No
2nd Subsequent Year (2019-20)	6,527,208.00	6,075,852.00	-6.9%	Yes

Explanation:
(required if Yes)

Fiscal year 2019-20 contains revised projected lease revenues compared to 2017-18 First Interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	3,573,528.31	3,669,253.74	2.7%	No
1st Subsequent Year (2018-19)	2,109,890.00	2,455,313.00	16.4%	Yes
2nd Subsequent Year (2019-20)	2,086,967.00	2,432,391.00	16.6%	Yes

Explanation:
(required if Yes)

Fiscal years 2018-19 and 2019-20 reflect revised proportional increases to LCFF Supplemental materials/services and revised reductions plan, closure of 2 instead of 3 schools.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	13,825,365.85	14,542,638.35	5.2%	Yes
1st Subsequent Year (2018-19)	11,597,939.00	13,017,688.00	12.2%	Yes
2nd Subsequent Year (2019-20)	11,568,934.00	12,988,683.00	12.3%	Yes

Explanation:
(required if Yes)

Current year reflect increases in Special Education related services, miscellaneous services funded from new local grants and donations, additional routine maintenance needs, and other necessary operational needs. Fiscal years 2018-19 and 2019-20 reflect revised proportional increases to LCFF Supplemental materials/services and revised reductions plan, closure of 2 instead of 3 schools.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	17,914,335.65	18,163,574.74	1.4%	Met
1st Subsequent Year (2018-19)	15,688,323.00	18,420,350.00	17.4%	Not Met
2nd Subsequent Year (2019-20)	16,377,556.00	15,917,291.00	-2.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	17,398,894.16	18,211,892.09	4.7%	Met
1st Subsequent Year (2018-19)	13,707,829.00	15,473,001.00	12.9%	Not Met
2nd Subsequent Year (2019-20)	13,655,901.00	15,421,074.00	12.9%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Fiscal Year 2018-19 reflects additional proposed One-Time Funding in the amount of \$295 per ADA for Mandate Block Grant.

Explanation:

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

Fiscal year 2019-20 contains revised projected lease revenues compared to 2017-18 First Interim.

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

Explanation:

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

Fiscal years 2018-19 and 2019-20 reflect revised proportional increases to LCFF Supplemental materials/services and revised reductions plan, closure of 2 instead of 3 schools.

Explanation:

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

Current year reflect increases in Special Education related services, miscellaneous services funded from new local grants and donations, additional routine maintenance needs, and other necessary operational needs. Fiscal years 2018-19 and 2019-20 reflect revised proportional increases to LCFF Supplemental materials/services and revised reductions plan, closure of 2 instead of 3 schools.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	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)	(1,640,314.26)	81,753,769.26	2.0%	Not Met
1st Subsequent Year (2018-19)	(145,496.00)	80,700,621.00	0.2%	Met
2nd Subsequent Year (2019-20)	(29,850.00)	81,812,316.00	0.0%	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 and is pro-actively trying 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 to reduce the deficit spending.

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 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2017-18)		6,827,747.02	Met
1st Subsequent Year (2018-19)		5,832,862.02	Met
2nd Subsequent Year (2019-20)		5,496,624.02	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)		10,750,589.77	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,965	9,652	9,526
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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 011, objects 1000-7999) (Form MYPI, Line B11)	121,407,661.97	117,798,333.00	119,326,036.00
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)	121,407,661.97	117,798,333.00	119,326,036.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,642,229.86	3,533,949.99	3,579,781.08
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,642,229.86	3,533,949.99	3,579,781.08

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	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,642,231.00	3,533,951.00	3,579,782.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	1.00	1.00
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)	(0.48)	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)	3,642,230.52	3,533,952.00	3,579,783.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	3,642,229.86	3,533,949.99	3,579,781.08
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

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 first interim projections.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(23,067,004.00)	(23,169,976.00)	0.4%	102,972.00	Met
1st Subsequent Year (2018-19)	(22,842,490.00)	(22,747,238.00)	-0.4%	(95,252.00)	Met
2nd Subsequent Year (2019-20)	(23,715,118.00)	(23,707,806.00)	0.0%	(7,312.00)	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	9,481,028.00	9,168,947.00	-3.3%	(312,081.00)	Met
1st Subsequent Year (2018-19)	6,556,301.00	3,472,846.00	-47.0%	(3,083,455.00)	Not Met
2nd Subsequent Year (2019-20)	8,374,456.00	8,978,577.00	7.2%	604,121.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	422,561.00	431,036.00	2.0%	8,475.00	Met
1st Subsequent Year (2018-19)	150,461.00	158,936.00	5.6%	8,475.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

The 2018-19 budget reflects additional revenues from revised LCFF gap closure as well as new one time discretionary funds. These new funds have lessened the needs for transfers in from Special Reserve Fund in order to meet the State minimum required reserve for 2018-19 and forward.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

- 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.

First Interim (Form 01CSI, Item S7A)	Second 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)

First Interim (Form 01CSI, Item S7A)	Second 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
496,109.00	496,109.00
458,817.00	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
496,109.00	496,109.00
458,817.00	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 to until age of 65, whichever comes first.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	242,978.00	242,978.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	2,024,523.00	2,213,243.00
	2,024,523.00	2,213,243.00
	2,024,523.00	2,213,243.00

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

b.	2,024,523.00	2,213,243.00
	2,024,523.00	2,213,243.00
	2,024,523.00	2,213,243.00

4. Comments:

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	514.6	508.6	503.6

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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

--

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

--	--	--

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 First Interim Projections

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

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

If Yes, explain the nature of the new costs:

--

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

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	334.0	304.8	303.4

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim			
Are any new costs negotiated since first interim for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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?			

Classified (Non-management) - Other

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

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

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

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

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

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	53.0	52.0	52.0	52.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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)?

Total cost of salary settlement

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

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**

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

- 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

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

- 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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

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)

End of School District Second Interim Criteria and Standards Review
