



Azusa Unified School District

2017-2018

FIRST INTERIM REPORT

DECEMBER 12TH 2017

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund	G	G	G	G
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund	G	G	G	G
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
731	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				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S



2017-2018
FIRST
INTERIM

GENERAL FUND
FUND 01.0
UNRESTRICTED
SUMMARY

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	86,767,227.00	86,665,347.00	21,011,784.02	87,291,970.00	626,623.00	0.7%
2) Federal Revenue		8100-8299	14,500.00	14,500.00	5,004.56	14,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,383,610.00	2,615,885.00	248,894.63	2,615,885.00	0.00	0.0%
4) Other Local Revenue		8600-8799	264,287.00	401,287.00	198,594.11	401,287.00	0.00	0.0%
5) TOTAL, REVENUES			88,429,624.00	89,697,019.00	21,464,277.32	90,323,642.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,325,014.00	38,457,392.00	7,141,189.87	37,857,392.00	600,000.00	1.6%
2) Classified Salaries		2000-2999	11,956,487.00	11,786,051.00	2,457,233.21	11,786,051.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,088,807.00	15,090,091.00	3,147,814.80	15,090,091.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,922,997.00	7,119,113.00	1,388,073.95	5,619,113.00	1,500,000.00	21.1%
5) Services and Other Operating Expenditures		5000-5999	5,887,568.00	6,048,552.00	1,624,636.60	6,048,552.00	0.00	0.0%
6) Capital Outlay		6000-6999	55,695.00	55,695.00	0.00	55,695.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,338,654.00	1,338,654.00	401,615.17	938,654.00	400,000.00	29.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(573,966.00)	(677,643.00)	0.00	(677,643.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			79,001,256.00	79,217,905.00	16,160,563.60	76,717,905.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			9,428,368.00	10,479,114.00	5,303,713.72	13,605,737.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
b) Transfers Out		7600-7629	100,454.00	570,533.00	0.00	570,533.00	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	(15,362,282.00)	(15,948,745.00)	0.00	(15,948,745.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,459,736.00)	(16,516,278.00)	0.00	(16,516,278.00)		

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)			(6,031,368.00)	(6,037,164.00)	5,303,713.72	(2,910,541.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,705,229.84	12,705,229.84		12,705,229.84	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)			12,705,229.84	12,705,229.84		12,705,229.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,705,229.84	12,705,229.84		12,705,229.84		
2) Ending Balance, June 30 (E + F1e)			6,673,861.84	6,668,065.84		9,794,688.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	210,375.00	210,375.00		210,375.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	500,000.00	500,000.00		500,000.00		
AEA Reserve	0000	9780	500,000.00					
AEA Reserve	0000	9780		500,000.00				
AEA Reserve	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,938,486.84	5,932,690.84		9,059,313.84		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	61,697,658.00	61,595,778.00	18,063,410.00	62,222,401.00	626,623.00	1.0%
Education Protection Account State Aid - Current Year		8012	11,572,455.00	11,572,455.00	2,722,885.00	11,572,455.00	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	56,079.00	56,079.00	0.00	56,079.00	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	11,866,257.00	11,866,257.00	0.00	11,866,257.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	430,962.00	430,962.00	128,366.04	430,962.00	0.00	0.0%
Supplemental Taxes		8044	225,259.00	225,259.00	58,687.49	225,259.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	36,183.69	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	828,903.00	828,903.00	0.00	828,903.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	89,654.00	89,654.00	2,251.80	89,654.00	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			86,767,227.00	86,665,347.00	21,011,784.02	87,291,970.00	626,623.00	0.7%
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			86,767,227.00	86,665,347.00	21,011,784.02	87,291,970.00	626,623.00	0.7%
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	14,500.00	14,500.00	0.00	14,500.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

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Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	5,004.56	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,500.00	14,500.00	5,004.56	14,500.00	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	180,126.00	1,412,401.00	0.00	1,412,401.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,203,484.00	1,203,484.00	215,109.19	1,203,484.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	33,785.44	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,383,610.00	2,615,885.00	248,894.63	2,615,885.00	0.00	0.0%

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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	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		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,500.00	1,500.00	5.00	1,500.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	17.27	80,000.00	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	1,213.55	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	107,787.00	107,787.00	0.00	107,787.00	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	75,000.00	212,000.00	197,358.29	212,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			264,287.00	401,287.00	198,594.11	401,287.00	0.00	0.0%
TOTAL, REVENUES			88,429,624.00	89,697,019.00	21,464,277.32	90,323,642.00	626,623.00	0.7%

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Certificated Teachers' Salaries		1100	31,962,919.00	31,920,297.00	5,527,566.87	31,320,297.00	600,000.00	1.9%
Certificated Pupil Support Salaries		1200	1,592,459.00	1,592,459.00	318,716.09	1,592,459.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,646,181.00	3,821,181.00	1,091,949.53	3,821,181.00	0.00	0.0%
Other Certificated Salaries		1900	1,123,455.00	1,123,455.00	202,957.38	1,123,455.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			38,325,014.00	38,457,392.00	7,141,189.87	37,857,392.00	600,000.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,147,888.00	1,147,888.00	142,693.49	1,147,888.00	0.00	0.0%
Classified Support Salaries		2200	3,903,900.00	3,908,464.00	956,575.70	3,908,464.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	959,529.00	784,529.00	225,504.54	784,529.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,415,759.00	5,415,759.00	1,029,391.39	5,415,759.00	0.00	0.0%
Other Classified Salaries		2900	529,411.00	529,411.00	103,068.09	529,411.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,956,487.00	11,786,051.00	2,457,233.21	11,786,051.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,368,041.00	5,368,110.00	1,016,271.91	5,368,110.00	0.00	0.0%
PERS		3201-3202	2,026,592.00	2,026,592.00	312,528.20	2,026,592.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,356,579.00	1,357,276.00	143,343.48	1,357,276.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,254,406.00	3,254,406.00	296,922.21	3,254,406.00	0.00	0.0%
Unemployment Insurance		3501-3502	46,949.00	46,956.00	4,677.72	46,956.00	0.00	0.0%
Workers' Compensation		3601-3602	1,666,821.00	1,667,332.00	327,323.03	1,667,332.00	0.00	0.0%
OPEB, Allocated		3701-3702	410,692.00	410,692.00	177,921.68	410,692.00	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	958,727.00	958,727.00	868,826.57	958,727.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,088,807.00	15,090,091.00	3,147,814.80	15,090,091.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,479,488.00	1,580,870.00	249,778.97	1,580,870.00	0.00	0.0%
Books and Other Reference Materials		4200	124,892.00	124,892.00	(12.41)	124,892.00	0.00	0.0%
Materials and Supplies		4300	2,490,697.00	2,464,112.00	445,375.62	2,464,112.00	0.00	0.0%
Noncapitalized Equipment		4400	2,827,920.00	2,949,239.00	692,931.77	1,449,239.00	1,500,000.00	50.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,922,997.00	7,119,113.00	1,388,073.95	5,619,113.00	1,500,000.00	21.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Travel and Conferences		5200	195,993.00	249,816.00	98,935.60	249,816.00	0.00	0.0%
Dues and Memberships		5300	31,550.00	29,950.00	25,089.40	29,950.00	0.00	0.0%
Insurance		5400-5450	562,876.00	562,876.00	48,497.00	562,876.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,324,132.00	2,406,132.00	708,406.91	2,406,132.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	363,592.00	390,917.00	123,041.91	390,917.00	0.00	0.0%
Transfers of Direct Costs		5710	(16,948.00)	(14,373.00)	(2,090.15)	(14,373.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(148,050.00)	(148,050.00)	(3,344.78)	(148,050.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,983,548.00	1,998,809.00	428,272.13	1,998,809.00	0.00	0.0%
Communications		5900	585,875.00	567,475.00	197,828.58	567,475.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,887,568.00	6,048,552.00	1,624,636.60	6,048,552.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	37,195.00	37,195.00	0.00	37,195.00	0.00	0.0%
Equipment Replacement		6500	18,500.00	18,500.00	0.00	18,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,695.00	55,695.00	0.00	55,695.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	636,109.00	636,109.00	294,496.00	236,109.00	400,000.00	62.9%
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	446,825.00	446,825.00	0.00	446,825.00	0.00	0.0%
Payments to County Offices		7142	255,720.00	255,720.00	107,119.17	255,720.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,338,654.00	1,338,654.00	401,615.17	938,654.00	400,000.00	29.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(278,347.00)	(357,650.00)	0.00	(357,650.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(295,619.00)	(319,993.00)	0.00	(319,993.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(573,966.00)	(677,643.00)	0.00	(677,643.00)	0.00	0.0%
TOTAL, EXPENDITURES			79,001,256.00	79,217,905.00	16,160,563.60	76,717,905.00	2,500,000.00	3.2%

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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000.00	3,000.00	0.00	3,000.00	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	100,454.00	570,533.00	0.00	570,533.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,454.00	570,533.00	0.00	570,533.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(15,362,282.00)	(15,948,745.00)	0.00	(15,948,745.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,362,282.00)	(15,948,745.00)	0.00	(15,948,745.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(15,459,736.00)	(16,516,278.00)	0.00	(16,516,278.00)	0.00	0.0%



2017-2018 FIRST INTERIM

GENERAL FUND FUND 01.0 RESTRICTED SUMMARY

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,716,956.00	6,900,163.00	530,764.33	6,900,163.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,646,021.00	3,536,405.00	1,315,031.82	4,048,733.00	512,328.00	14.5%
4) Other Local Revenue		8600-8799	6,820,433.00	6,816,942.00	327,236.00	6,816,942.00	0.00	0.0%
5) TOTAL, REVENUES			17,183,410.00	17,253,510.00	2,173,032.15	17,765,838.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,359,808.00	11,266,396.00	2,091,061.42	11,266,396.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,833,119.00	6,193,896.00	1,238,856.98	6,193,896.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,415,711.00	3,855,548.00	711,744.34	3,855,548.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,237,223.00	2,590,110.00	563,426.54	2,590,110.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,664,702.00	7,067,699.00	1,512,343.93	7,067,699.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,732.00	5,732.00	0.00	5,732.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,751,050.00	3,751,050.00	0.00	3,751,050.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	278,347.00	357,650.00	0.00	357,650.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,545,692.00	35,088,081.00	6,117,433.21	35,088,081.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,362,282.00)	(17,834,571.00)	(3,944,401.06)	(17,322,243.00)		
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	15,362,282.00	15,948,745.00	0.00	15,948,745.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,362,282.00	15,948,745.00	0.00	15,948,745.00		

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)			0.00	(1,885,826.00)	(3,944,401.06)	(1,373,498.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,134,180.10	4,134,180.10		4,134,180.10	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)			4,134,180.10	4,134,180.10		4,134,180.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,134,180.10	4,134,180.10		4,134,180.10		
2) Ending Balance, June 30 (E + F1e)			4,134,180.10	2,248,354.10		2,760,682.10		
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	4,134,180.10	2,248,354.45		2,760,682.45		
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	(0.35)		(0.35)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,742,026.00	1,742,026.00	0.00	1,742,026.00	0.00	0.0%
Special Education Discretionary Grants		8182	452,340.00	568,454.00	0.00	568,454.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	136,786.00	136,786.00	0.00	136,786.00	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	2,810,889.00	3,289,103.00	347,185.23	3,289,103.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	375,200.00	375,200.00	0.00	375,200.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	13,266.00	13,266.00	0.00	13,266.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	274,998.00	274,998.00	87,767.63	274,998.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	727,121.00	316,000.00	53,500.00	316,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	90,790.00	90,790.00	0.00	90,790.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	93,540.00	93,540.00	42,311.47	93,540.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,716,956.00	6,900,163.00	530,764.33	6,900,163.00	0.00	0.0%
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		
Lottery - Unrestricted and Instructional Materials		8560	358,000.00	358,000.00	0.00	358,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,587,271.00	1,587,271.00	0.00	1,587,271.00	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	733,333.00	881,917.00	881,916.82	881,917.00	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	512,328.00	512,328.00	New
Specialized Secondary	7370	8590	35,000.00	35,000.00	26,250.00	35,000.00	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	932,417.00	674,217.00	406,865.00	674,217.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,646,021.00	3,536,405.00	1,315,031.82	4,048,733.00	512,328.00	14.5%

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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	697,000.00	697,000.00	0.00	697,000.00	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	5,524.00	2,033.00	5,649.00	2,033.00	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	6,117,909.00	6,117,909.00	321,587.00	6,117,909.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,820,433.00	6,816,942.00	327,236.00	6,816,942.00	0.00	0.0%
TOTAL, REVENUES			17,183,410.00	17,253,510.00	2,173,032.15	17,765,838.00	512,328.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,724,815.00	8,443,440.00	1,544,953.89	8,443,440.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,287,514.00	1,224,300.00	250,503.84	1,224,300.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	831,148.00	664,896.00	165,481.06	664,896.00	0.00	0.0%
Other Certificated Salaries		1900	516,331.00	933,760.00	130,122.63	933,760.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,359,808.00	11,266,396.00	2,091,061.42	11,266,396.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,720,559.00	2,823,044.00	457,247.71	2,823,044.00	0.00	0.0%
Classified Support Salaries		2200	2,101,171.00	2,301,275.00	526,277.56	2,301,275.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	268,241.00	267,142.00	82,434.83	267,142.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	685,254.00	747,679.00	128,463.11	747,679.00	0.00	0.0%
Other Classified Salaries		2900	57,894.00	54,756.00	44,433.77	54,756.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,833,119.00	6,193,896.00	1,238,856.98	6,193,896.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,278,726.00	1,433,567.00	288,989.63	1,433,567.00	0.00	0.0%
PERS		3201-3202	542,006.00	556,270.00	120,575.96	556,270.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	412,728.00	473,675.00	112,847.96	473,675.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	714,147.00	838,301.00	77,542.00	838,301.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,518.00	8,084.00	1,573.62	8,084.00	0.00	0.0%
Workers' Compensation		3601-3602	454,540.00	545,605.00	110,215.17	545,605.00	0.00	0.0%
OPEB, Allocated		3701-3702	46.00	46.00	0.00	46.00	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			3,415,711.00	3,855,548.00	711,744.34	3,855,548.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	398,957.00	536,069.00	417,707.68	536,069.00	0.00	0.0%
Books and Other Reference Materials		4200	13,400.00	13,969.00	2,009.17	13,969.00	0.00	0.0%
Materials and Supplies		4300	1,591,422.00	1,851,903.00	142,718.98	1,851,903.00	0.00	0.0%
Noncapitalized Equipment		4400	232,864.00	187,589.00	990.71	187,589.00	0.00	0.0%
Food		4700	580.00	580.00	0.00	580.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,237,223.00	2,590,110.00	563,426.54	2,590,110.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,767,021.00	2,387,177.00	1,095,593.35	2,387,177.00	0.00	0.0%
Travel and Conferences		5200	140,876.00	290,184.00	58,989.05	290,184.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	5,225.00	0.00	5,225.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	32,900.00	32,900.00	5,480.00	32,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	348,092.00	368,688.00	61,555.27	368,688.00	0.00	0.0%
Transfers of Direct Costs		5710	16,948.00	14,373.00	2,090.15	14,373.00	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	4,343,914.00	3,956,521.00	287,145.35	3,956,521.00	0.00	0.0%
Communications		5900	12,951.00	12,631.00	1,490.76	12,631.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,664,702.00	7,067,699.00	1,512,343.93	7,067,699.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	5,732.00	5,732.00	0.00	5,732.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,732.00	5,732.00	0.00	5,732.00	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	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	3,631,050.00	3,631,050.00	0.00	3,631,050.00	0.00	0.0%
Payments to County Offices		7142	120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,751,050.00	3,751,050.00	0.00	3,751,050.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	278,347.00	357,650.00	0.00	357,650.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			278,347.00	357,650.00	0.00	357,650.00	0.00	0.0%
TOTAL, EXPENDITURES			32,545,692.00	35,088,081.00	6,117,433.21	35,088,081.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	15,362,282.00	15,948,745.00	0.00	15,948,745.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,362,282.00	15,948,745.00	0.00	15,948,745.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			15,362,282.00	15,948,745.00	0.00	15,948,745.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	86,767,227.00	86,665,347.00	21,011,784.02	87,291,970.00	626,623.00	0.7%
2) Federal Revenue		8100-8299	6,731,456.00	6,914,663.00	535,768.89	6,914,663.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,029,631.00	6,152,290.00	1,563,926.45	6,664,618.00	512,328.00	8.3%
4) Other Local Revenue		8600-8799	7,084,720.00	7,218,229.00	525,830.11	7,218,229.00	0.00	0.0%
5) TOTAL, REVENUES			105,613,034.00	106,950,529.00	23,637,309.47	108,089,480.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	48,684,822.00	49,723,788.00	9,232,251.29	49,123,788.00	600,000.00	1.2%
2) Classified Salaries		2000-2999	17,789,606.00	17,979,947.00	3,696,090.19	17,979,947.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,504,518.00	18,945,639.00	3,859,559.14	18,945,639.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,160,220.00	9,709,223.00	1,951,500.49	8,209,223.00	1,500,000.00	15.4%
5) Services and Other Operating Expenditures		5000-5999	12,552,270.00	13,116,251.00	3,136,980.53	13,116,251.00	0.00	0.0%
6) Capital Outlay		6000-6999	61,427.00	61,427.00	0.00	61,427.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,089,704.00	5,089,704.00	401,615.17	4,689,704.00	400,000.00	7.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(295,619.00)	(319,993.00)	0.00	(319,993.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			111,546,948.00	114,305,986.00	22,277,996.81	111,805,986.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,933,914.00)	(7,355,457.00)	1,359,312.66	(3,716,506.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
b) Transfers Out		7600-7629	100,454.00	570,533.00	0.00	570,533.00	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			(97,454.00)	(567,533.00)	0.00	(567,533.00)		



2017-2018 FIRST INTERIM

GENERAL FUND FUND 01.0 COMBINED SUMMARY

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,031,368.00)	(7,922,990.00)	1,359,312.66	(4,284,039.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,839,409.94	16,839,409.94		16,839,409.94	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)			16,839,409.94	16,839,409.94		16,839,409.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,839,409.94	16,839,409.94		16,839,409.94		
2) Ending Balance, June 30 (E + F1e)			10,808,041.94	8,916,419.94		12,555,370.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	210,375.00	210,375.00		210,375.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,134,180.10	2,248,354.45		2,760,682.45		
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	500,000.00	500,000.00		500,000.00		
AEA Reserve	0000	9780	500,000.00					
AEA Reserve	0000	9780		500,000.00				
AEA Reserve	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,938,486.84	5,932,690.84		9,059,313.84		
Unassigned/Unappropriated Amount		9790	0.00	(0.35)		(0.35)		

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	61,697,658.00	61,595,778.00	18,063,410.00	62,222,401.00	626,623.00	1.0%
Education Protection Account State Aid - Current Year		8012	11,572,455.00	11,572,455.00	2,722,885.00	11,572,455.00	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	56,079.00	56,079.00	0.00	56,079.00	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	11,866,257.00	11,866,257.00	0.00	11,866,257.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	430,962.00	430,962.00	128,366.04	430,962.00	0.00	0.0%
Supplemental Taxes		8044	225,259.00	225,259.00	58,687.49	225,259.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	36,183.69	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	828,903.00	828,903.00	0.00	828,903.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	89,654.00	89,654.00	2,251.80	89,654.00	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			86,767,227.00	86,665,347.00	21,011,784.02	87,291,970.00	626,623.00	0.7%
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			86,767,227.00	86,665,347.00	21,011,784.02	87,291,970.00	626,623.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,742,026.00	1,742,026.00	0.00	1,742,026.00	0.00	0.0%
Special Education Discretionary Grants		8182	452,340.00	568,454.00	0.00	568,454.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	14,500.00	14,500.00	0.00	14,500.00	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	136,786.00	136,786.00	0.00	136,786.00	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	2,810,889.00	3,289,103.00	347,185.23	3,289,103.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	375,200.00	375,200.00	0.00	375,200.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	13,266.00	13,266.00	0.00	13,266.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	274,998.00	274,998.00	87,767.63	274,998.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	727,121.00	316,000.00	53,500.00	316,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	90,790.00	90,790.00	0.00	90,790.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	93,540.00	93,540.00	47,316.03	93,540.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,731,456.00	6,914,663.00	535,768.89	6,914,663.00	0.00	0.0%
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	180,126.00	1,412,401.00	0.00	1,412,401.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,561,484.00	1,561,484.00	215,109.19	1,561,484.00	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	1,587,271.00	1,587,271.00	0.00	1,587,271.00	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	733,333.00	881,917.00	881,916.82	881,917.00	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	512,328.00	512,328.00	New
Specialized Secondary	7370	8590	35,000.00	35,000.00	26,250.00	35,000.00	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	932,417.00	674,217.00	440,650.44	674,217.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,029,631.00	6,152,290.00	1,563,926.45	6,664,618.00	512,328.00	8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,500.00	1,500.00	5.00	1,500.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	17.27	80,000.00	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	1,213.55	0.00	0.00	0.0%
Interagency Services		8677	697,000.00	697,000.00	0.00	697,000.00	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	107,787.00	107,787.00	0.00	107,787.00	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	80,524.00	214,033.00	203,007.29	214,033.00	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	6,117,909.00	6,117,909.00	321,587.00	6,117,909.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,084,720.00	7,218,229.00	525,830.11	7,218,229.00	0.00	0.0%
TOTAL, REVENUES			105,613,034.00	106,950,529.00	23,637,309.47	108,089,480.00	1,138,951.00	1.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,687,734.00	40,363,737.00	7,072,520.76	39,763,737.00	600,000.00	1.5%
Certificated Pupil Support Salaries		1200	2,879,973.00	2,816,759.00	569,219.93	2,816,759.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,477,329.00	4,486,077.00	1,257,430.59	4,486,077.00	0.00	0.0%
Other Certificated Salaries		1900	1,639,786.00	2,057,215.00	333,080.01	2,057,215.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			48,684,822.00	49,723,788.00	9,232,251.29	49,123,788.00	600,000.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,868,447.00	3,970,932.00	599,941.20	3,970,932.00	0.00	0.0%
Classified Support Salaries		2200	6,005,071.00	6,209,739.00	1,482,853.26	6,209,739.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,227,770.00	1,051,671.00	307,939.37	1,051,671.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,101,013.00	6,163,438.00	1,157,854.50	6,163,438.00	0.00	0.0%
Other Classified Salaries		2900	587,305.00	584,167.00	147,501.86	584,167.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,789,606.00	17,979,947.00	3,696,090.19	17,979,947.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,646,767.00	6,801,677.00	1,305,261.54	6,801,677.00	0.00	0.0%
PERS		3201-3202	2,568,598.00	2,582,862.00	433,104.16	2,582,862.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,769,307.00	1,830,951.00	256,191.44	1,830,951.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,968,553.00	4,092,707.00	374,464.21	4,092,707.00	0.00	0.0%
Unemployment Insurance		3501-3502	60,467.00	55,040.00	6,251.34	55,040.00	0.00	0.0%
Workers' Compensation		3601-3602	2,121,361.00	2,212,937.00	437,538.20	2,212,937.00	0.00	0.0%
OPEB, Allocated		3701-3702	410,738.00	410,738.00	177,921.68	410,738.00	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	958,727.00	958,727.00	868,826.57	958,727.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,504,518.00	18,945,639.00	3,859,559.14	18,945,639.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,878,445.00	2,116,939.00	667,486.65	2,116,939.00	0.00	0.0%
Books and Other Reference Materials		4200	138,292.00	138,861.00	1,996.76	138,861.00	0.00	0.0%
Materials and Supplies		4300	4,082,119.00	4,316,015.00	588,094.60	4,316,015.00	0.00	0.0%
Noncapitalized Equipment		4400	3,060,784.00	3,136,828.00	693,922.48	1,636,828.00	1,500,000.00	47.8%
Food		4700	580.00	580.00	0.00	580.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,160,220.00	9,709,223.00	1,951,500.49	8,209,223.00	1,500,000.00	15.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,772,021.00	2,392,177.00	1,095,593.35	2,392,177.00	0.00	0.0%
Travel and Conferences		5200	336,869.00	540,000.00	157,924.65	540,000.00	0.00	0.0%
Dues and Memberships		5300	33,550.00	35,175.00	25,089.40	35,175.00	0.00	0.0%
Insurance		5400-5450	562,876.00	562,876.00	48,497.00	562,876.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,357,032.00	2,439,032.00	713,886.91	2,439,032.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	711,684.00	759,605.00	184,597.18	759,605.00	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	(148,050.00)	(148,050.00)	(3,344.78)	(148,050.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,327,462.00	5,955,330.00	715,417.48	5,955,330.00	0.00	0.0%
Communications		5900	598,826.00	580,106.00	199,319.34	580,106.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,552,270.00	13,116,251.00	3,136,980.53	13,116,251.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	42,927.00	42,927.00	0.00	42,927.00	0.00	0.0%
Equipment Replacement		6500	18,500.00	18,500.00	0.00	18,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			61,427.00	61,427.00	0.00	61,427.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	636,109.00	636,109.00	294,496.00	236,109.00	400,000.00	62.9%
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	4,077,875.00	4,077,875.00	0.00	4,077,875.00	0.00	0.0%
Payments to County Offices		7142	375,720.00	375,720.00	107,119.17	375,720.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,089,704.00	5,089,704.00	401,615.17	4,689,704.00	400,000.00	7.9%
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	(295,619.00)	(319,993.00)	0.00	(319,993.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(295,619.00)	(319,993.00)	0.00	(319,993.00)	0.00	0.0%
TOTAL, EXPENDITURES			111,546,948.00	114,305,986.00	22,277,996.81	111,805,986.00	2,500,000.00	2.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000.00	3,000.00	0.00	3,000.00	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	100,454.00	570,533.00	0.00	570,533.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,454.00	570,533.00	0.00	570,533.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(97,454.00)	(567,533.00)	0.00	(567,533.00)	0.00	0.0%

Resource	Description	2017-18
		Projected Year Totals
5640	Medi-Cal Billing Option	132,582.00
6230	California Clean Energy Jobs Act	2,262,163.82
6300	Lottery: Instructional Materials	0.37
6500	Special Education	346,368.45
6512	Special Ed: Mental Health Services	1.07
9010	Other Restricted Local	19,566.74
Total, Restricted Balance		2,760,682.45



2017-2018
FIRST
INTERIM

ADULT EDUCATION
FUND 11.0

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	134,943.00	134,943.00	71,163.00	134,943.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,621,764.00	1,603,714.00	0.00	1,603,714.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,789.00	8,300.00	10,893.45	8,300.00	0.00	0.0%
5) TOTAL, REVENUES			1,813,496.00	1,746,957.00	82,056.45	1,746,957.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	900,535.00	944,063.00	163,649.19	986,195.00	(42,132.00)	-4.5%
2) Classified Salaries		2000-2999	252,473.00	249,091.00	47,852.44	249,091.00	0.00	0.0%
3) Employee Benefits		3000-3999	297,316.00	295,572.00	42,427.05	304,540.00	(8,968.00)	-3.0%
4) Books and Supplies		4000-4999	101,773.00	707,770.00	33,028.66	702,083.00	5,687.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	179,694.00	307,478.00	45,807.19	269,566.00	37,912.00	12.3%
6) Capital Outlay		6000-6999	7,500.00	7,500.00	0.00	0.00	7,500.00	100.0%
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	57,863.00	86,774.00	0.00	86,774.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,797,154.00	2,598,248.00	332,764.53	2,598,249.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,342.00	(851,291.00)	(250,708.08)	(851,292.00)		
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)			16,342.00	(851,291.00)	(250,708.08)	(851,292.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	851,292.37	851,292.37		851,292.37	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)			851,292.37	851,292.37		851,292.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			851,292.37	851,292.37		851,292.37		
2) Ending Balance, June 30 (E + F1e)			867,634.37	1.37		0.37		
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) Restricted		9740	729,241.15	1.15		0.33		
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	138,393.22	0.22		0.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.18)		

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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	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	134,943.00	134,943.00	71,163.00	134,943.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			134,943.00	134,943.00	71,163.00	134,943.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	80,865.00	80,865.00	0.00	80,865.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Block Grant Program	6391	8590	1,522,849.00	1,522,849.00	0.00	1,522,849.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,050.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,621,764.00	1,603,714.00	0.00	1,603,714.00	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,800.00	1,800.00	(1.50)	1,800.00	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	9,949.95	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	54,989.00	6,500.00	945.00	6,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,789.00	8,300.00	10,893.45	8,300.00	0.00	0.0%
TOTAL, REVENUES			1,813,496.00	1,746,957.00	82,056.45	1,746,957.00		

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	457,940.00	475,204.00	91,615.35	517,336.00	(42,132.00)	-8.9%
Certificated Pupil Support Salaries		1200	288,952.00	288,424.00	10,193.58	288,424.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	153,643.00	180,435.00	61,840.26	180,435.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			900,535.00	944,063.00	163,649.19	986,195.00	(42,132.00)	-4.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	62,708.00	62,067.00	6,658.14	62,067.00	0.00	0.0%
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	188,565.00	185,824.00	41,194.30	185,824.00	0.00	0.0%
Other Classified Salaries		2900	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			252,473.00	249,091.00	47,852.44	249,091.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	108,112.00	107,533.00	21,149.79	116,501.00	(8,968.00)	-8.3%
PERS		3201-3202	56,354.00	55,945.00	6,549.11	55,945.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	32,288.00	31,853.00	2,853.94	31,853.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	58,508.00	58,416.00	4,514.29	58,416.00	0.00	0.0%
Unemployment Insurance		3501-3502	560.00	553.00	103.68	553.00	0.00	0.0%
Workers' Compensation		3601-3602	41,494.00	41,272.00	7,256.24	41,272.00	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			297,316.00	295,572.00	42,427.05	304,540.00	(8,968.00)	-3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,472.00	14,972.00	(480.58)	14,972.00	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	46,655.00	377,509.00	32,940.00	377,509.00	0.00	0.0%
Noncapitalized Equipment		4400	43,646.00	315,289.00	569.24	309,602.00	5,687.00	1.8%
TOTAL, BOOKS AND SUPPLIES			101,773.00	707,770.00	33,028.66	702,083.00	5,687.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	10,868.00	40,868.00	3,577.35	40,868.00	0.00	0.0%
Dues and Memberships		5300	900.00	900.00	250.00	900.00	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	9,500.00	9,500.00	2,385.78	9,500.00	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	130,150.00	130,150.00	40.00	130,150.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,176.00	49,176.00	7,226.70	24,392.00	24,784.00	50.4%
Communications		5900	10,100.00	76,884.00	32,327.36	63,756.00	13,128.00	17.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,694.00	307,478.00	45,807.19	269,566.00	37,912.00	12.3%
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%
Equipment		6400	7,500.00	7,500.00	0.00	0.00	7,500.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,500.00	7,500.00	0.00	0.00	7,500.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	57,863.00	86,774.00	0.00	86,774.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			57,863.00	86,774.00	0.00	86,774.00	0.00	0.0%
TOTAL, EXPENDITURES			1,797,154.00	2,598,248.00	332,764.53	2,598,249.00		

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								
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%
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
6392	Adult Education Block Grant Data and Accountability	0.33
Total, Restricted Balance		<u>0.33</u>



**2017-2018
FIRST
INTERIM**

**CHILD DEVELOPMENT
FUND 12.0**

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)
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	731,597.00	731,597.00	152,592.00	731,597.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,815.00	20,815.00	0.00	20,815.00	0.00	0.0%
5) TOTAL, REVENUES			752,412.00	752,412.00	152,592.00	752,412.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	421,980.00	421,980.00	65,247.33	421,980.00	0.00	0.0%
2) Classified Salaries		2000-2999	152,446.00	152,446.00	41,154.02	152,446.00	0.00	0.0%
3) Employee Benefits		3000-3999	173,622.00	173,622.00	20,421.10	173,622.00	0.00	0.0%
4) Books and Supplies		4000-4999	41,141.00	53,538.00	2,988.42	53,538.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,358.00	23,358.00	16,093.92	23,358.00	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	10,319.00	10,319.00	0.00	10,319.00	0.00	0.0%
9) TOTAL, EXPENDITURES			822,866.00	835,263.00	145,904.79	835,263.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,454.00)	(82,851.00)	6,687.21	(82,851.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	70,454.00	70,454.00	0.00	70,454.00	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			70,454.00	70,454.00	0.00	70,454.00		

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	(12,397.00)	6,687.21	(12,397.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,396.69	12,396.69		12,396.69	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)			12,396.69	12,396.69		12,396.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,396.69	12,396.69		12,396.69		
2) Ending Balance, June 30 (E + F1e)			12,396.69	(0.31)		(0.31)		
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	12,396.69	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.31)		(0.31)		

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	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	731,597.00	731,597.00	152,592.00	731,597.00	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			731,597.00	731,597.00	152,592.00	731,597.00	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%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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%
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	20,815.00	20,815.00	0.00	20,815.00	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			20,815.00	20,815.00	0.00	20,815.00	0.00	0.0%
TOTAL, REVENUES			752,412.00	752,412.00	152,592.00	752,412.00		

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	277,847.00	277,847.00	27,924.54	277,847.00	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	144,133.00	144,133.00	37,322.79	144,133.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			421,980.00	421,980.00	65,247.33	421,980.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	120,000.00	120,000.00	2,635.76	120,000.00	0.00	0.0%
Classified Support Salaries		2200	27,346.00	27,346.00	27,983.85	27,346.00	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	5,100.00	5,100.00	6,901.94	5,100.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	3,632.47	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			152,446.00	152,446.00	41,154.02	152,446.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	59,705.00	59,705.00	8,739.30	59,705.00	0.00	0.0%
PERS		3201-3202	21,390.00	21,390.00	3,346.17	21,390.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	17,875.00	17,875.00	2,598.19	17,875.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	51,735.00	51,735.00	2,100.19	51,735.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,818.00	2,818.00	51.82	2,818.00	0.00	0.0%
Workers' Compensation		3601-3602	20,099.00	20,099.00	3,585.43	20,099.00	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			173,622.00	173,622.00	20,421.10	173,622.00	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	28,926.00	28,926.00	1,025.42	28,926.00	0.00	0.0%
Noncapitalized Equipment		4400	6,615.00	19,012.00	0.00	19,012.00	0.00	0.0%
Food		4700	5,600.00	5,600.00	1,963.00	5,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,141.00	53,538.00	2,988.42	53,538.00	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)
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	2,180.00	2,180.00	133.98	2,180.00	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	16,074.00	16,074.00	3,550.00	16,074.00	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	900.00	900.00	2,807.00	900.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,204.00	4,204.00	9,402.00	4,204.00	0.00	0.0%
Communications		5900	0.00	0.00	200.94	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,358.00	23,358.00	16,093.92	23,358.00	0.00	0.0%
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%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	10,319.00	10,319.00	0.00	10,319.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,319.00	10,319.00	0.00	10,319.00	0.00	0.0%
TOTAL, EXPENDITURES			822,866.00	835,263.00	145,904.79	835,263.00		

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		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	70,454.00	70,454.00	0.00	70,454.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,454.00	70,454.00	0.00	70,454.00	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%
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%
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)			70,454.00	70,454.00	0.00	70,454.00		

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



2017-2018
FIRST
INTERIM

NUTRITION SERVICES
FUND 13.0

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,351,700.00	5,365,049.00	69,082.36	5,365,049.00	0.00	0.0%
3) Other State Revenue		8300-8599	322,000.00	362,014.00	40,014.00	362,014.00	0.00	0.0%
4) Other Local Revenue		8600-8799	422,000.00	422,000.00	67,228.74	422,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,095,700.00	6,149,063.00	176,325.10	6,149,063.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,298,357.00	2,298,357.00	465,145.39	2,298,357.00	0.00	0.0%
3) Employee Benefits		3000-3999	594,244.00	594,244.00	88,198.26	594,244.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,804,688.00	3,459,306.00	851,122.10	3,459,306.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	269,770.00	269,770.00	113,909.37	269,770.00	0.00	0.0%
6) Capital Outlay		6000-6999	230,308.00	371,563.00	68,621.46	371,563.00	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	227,437.00	222,900.00	0.00	222,900.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,424,804.00	7,216,140.00	1,586,996.58	7,216,140.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(329,104.00)	(1,067,077.00)	(1,410,671.48)	(1,067,077.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	20,000.00	0.00	20,000.00	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	20,000.00	0.00	20,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(329,104.00)	(1,047,077.00)	(1,410,671.48)	(1,047,077.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,047,076.89	1,047,076.89		1,047,076.89	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)			1,047,076.89	1,047,076.89		1,047,076.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,076.89	1,047,076.89		1,047,076.89		
2) Ending Balance, June 30 (E + F1e)			717,972.89	(0.11)		(0.11)		
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	717,972.89	0.26		0.26		
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	(0.37)		(0.37)		

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	5,260,500.00	5,260,500.00	51,329.93	5,260,500.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	91,200.00	104,549.00	17,752.43	104,549.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,351,700.00	5,365,049.00	69,082.36	5,365,049.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	322,000.00	362,014.00	40,014.00	362,014.00	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			322,000.00	362,014.00	40,014.00	362,014.00	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%
Food Service Sales		8634	216,000.00	216,000.00	25,507.91	216,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,500.00	20,500.00	(7.30)	20,500.00	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	185,500.00	185,500.00	41,728.13	185,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			422,000.00	422,000.00	67,228.74	422,000.00	0.00	0.0%
TOTAL, REVENUES			6,095,700.00	6,149,063.00	176,325.10	6,149,063.00		

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	1,832,712.00	1,832,712.00	353,604.72	1,832,712.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	420,253.00	420,253.00	102,964.44	420,253.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,392.00	45,392.00	8,576.23	45,392.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,298,357.00	2,298,357.00	465,145.39	2,298,357.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	238,493.00	228,493.00	57,991.43	228,493.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	153,775.00	163,775.00	1,894.86	163,775.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	127,195.00	127,195.00	11,928.84	127,195.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,064.00	1,064.00	240.21	1,064.00	0.00	0.0%
Workers' Compensation		3601-3602	73,717.00	73,717.00	16,142.92	73,717.00	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			594,244.00	594,244.00	88,198.26	594,244.00	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	117,600.00	617,475.00	48,512.93	617,475.00	0.00	0.0%
Noncapitalized Equipment		4400	131,587.00	104,417.00	13,704.87	104,417.00	0.00	0.0%
Food		4700	2,555,501.00	2,737,414.00	788,904.30	2,737,414.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,804,688.00	3,459,306.00	851,122.10	3,459,306.00	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)
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	5,500.00	5,500.00	1,031.63	5,500.00	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	7,920.00	7,920.00	2,550.00	7,920.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,150.00	117,150.00	49,348.55	117,150.00	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	17,000.00	17,000.00	497.78	17,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	114,700.00	114,700.00	59,268.72	114,700.00	0.00	0.0%
Communications		5900	7,500.00	7,500.00	1,212.69	7,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			269,770.00	269,770.00	113,909.37	269,770.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	80,000.00	120,014.00	22,510.45	120,014.00	0.00	0.0%
Equipment Replacement		6500	150,308.00	251,549.00	46,111.01	251,549.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			230,308.00	371,563.00	68,621.46	371,563.00	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	227,437.00	222,900.00	0.00	222,900.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			227,437.00	222,900.00	0.00	222,900.00	0.00	0.0%
TOTAL, EXPENDITURES			6,424,804.00	7,216,140.00	1,586,996.58	7,216,140.00		

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	0.00	20,000.00	0.00	20,000.00	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	20,000.00	0.00	20,000.00	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%
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)			0.00	20,000.00	0.00	20,000.00		

Resource	Description	2017/18	
		Projected Year Totals	
5310	Child Nutrition: School Programs (e.g., School Lunch, School		0.26
Total, Restricted Balance			0.26



**2017-2018
FIRST
INTERIM**

**DEFERRED
MAINTENANCE
FUND 14.0**

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)
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	13,000.00	13,000.00	27.13	13,000.00	0.00	0.0%
5) TOTAL, REVENUES			13,000.00	13,000.00	27.13	13,000.00		
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	85,000.00	85,000.00	53,947.46	85,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	634,300.00	634,300.00	315,672.39	634,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	282,748.00	282,748.00	141,921.94	282,748.00	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			1,002,048.00	1,002,048.00	511,541.79	1,002,048.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(989,048.00)	(989,048.00)	(511,514.66)	(989,048.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	31,132.00	481,211.00	0.00	481,211.00	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			31,132.00	481,211.00	0.00	481,211.00		

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)			(957,916.00)	(507,837.00)	(511,514.66)	(507,837.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,153,804.25	2,153,804.25		2,153,804.25	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)			2,153,804.25	2,153,804.25		2,153,804.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,153,804.25	2,153,804.25		2,153,804.25		
2) Ending Balance, June 30 (E + F1e)			1,195,888.25	1,645,967.25		1,645,967.25		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,195,888.25	1,645,967.25		1,645,967.25		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
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%
Interest		8660	13,000.00	13,000.00	27.13	13,000.00	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	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			13,000.00	13,000.00	27.13	13,000.00	0.00	0.0%
TOTAL, REVENUES			13,000.00	13,000.00	27.13	13,000.00		

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%
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	85,000.00	85,000.00	53,947.46	85,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			85,000.00	85,000.00	53,947.46	85,000.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	595,000.00	595,000.00	315,672.39	595,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	39,300.00	39,300.00	0.00	39,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			634,300.00	634,300.00	315,672.39	634,300.00	0.00	0.0%
CAPITAL OUTLAY								
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%
Equipment		6400	206,827.00	206,827.00	13,898.50	206,827.00	0.00	0.0%
Equipment Replacement		6500	75,921.00	75,921.00	128,023.44	75,921.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			282,748.00	282,748.00	141,921.94	282,748.00	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%
TOTAL, EXPENDITURES			1,002,048.00	1,002,048.00	511,541.79	1,002,048.00		

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	31,132.00	481,211.00	0.00	481,211.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,132.00	481,211.00	0.00	481,211.00	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%
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)			31,132.00	481,211.00	0.00	481,211.00		

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



2017-2018
FIRST
INTERIM

SPECIAL RESERVE
FUND 17.0



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)
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	23,000.00	23,000.00	6.39	23,000.00	0.00	0.0%
5) TOTAL, REVENUES			23,000.00	23,000.00	6.39	23,000.00		
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	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)			23,000.00	23,000.00	6.39	23,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)			23,000.00	23,000.00	6.39	23,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,469,298.45	3,469,298.45		3,469,298.45	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)			3,469,298.45	3,469,298.45		3,469,298.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,469,298.45	3,469,298.45		3,469,298.45		
2) Ending Balance, June 30 (E + F1e)			3,492,298.45	3,492,298.45		3,492,298.45		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,492,298.45	3,492,298.45		3,492,298.45		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,000.00	23,000.00	6.39	23,000.00	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%
TOTAL, OTHER LOCAL REVENUE			23,000.00	23,000.00	6.39	23,000.00	0.00	0.0%
TOTAL, REVENUES			23,000.00	23,000.00	6.39	23,000.00		
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	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%
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 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



2017-2018 FIRST INTERIM

BUILDING FUND FUND 21.0

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)
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	188,000.00	188,000.00	32.07	188,000.00	0.00	0.0%
5) TOTAL, REVENUES			188,000.00	188,000.00	32.07	188,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,132.00	21,132.00	4,681.95	21,132.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,723.00	6,723.00	1,387.09	6,723.00	0.00	0.0%
4) Books and Supplies		4000-4999	23,000.00	28,211.00	5,210.95	28,211.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	282,114.00	3,171,165.00	185,764.35	2,510,017.00	661,148.00	20.8%
6) Capital Outlay		6000-6999	2,065,688.00	9,822,343.00	7,005,031.73	10,485,191.00	(662,848.00)	-6.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	182,375.00	182,375.00	250.00	182,625.00	(250.00)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,581,032.00	13,231,949.00	7,202,326.07	13,233,899.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,393,032.00)	(13,043,949.00)	(7,202,294.00)	(13,045,899.00)		
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	31,132.00	31,132.00	0.00	31,132.00	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			(31,132.00)	(31,132.00)	0.00	(31,132.00)		

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)			(2,424,164.00)	(13,075,081.00)	(7,202,294.00)	(13,077,031.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,620,152.40	15,620,152.40		15,620,152.40	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)			15,620,152.40	15,620,152.40		15,620,152.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,620,152.40	15,620,152.40		15,620,152.40		
2) Ending Balance, June 30 (E + F1e)			13,195,988.40	2,545,071.40		2,543,121.40		
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	2,519,442.32	2,519,442.32		2,517,492.32		
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	10,676,546.08	25,629.08		25,629.08		
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								
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	188,000.00	188,000.00	32.07	188,000.00	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	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			188,000.00	188,000.00	32.07	188,000.00	0.00	0.0%
TOTAL, REVENUES			188,000.00	188,000.00	32.07	188,000.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,132.00	21,132.00	4,681.95	21,132.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,132.00	21,132.00	4,681.95	21,132.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,300.00	3,300.00	804.90	3,300.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,621.00	1,621.00	398.74	1,621.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,056.00	1,056.00	0.00	1,056.00	0.00	0.0%
Unemployment Insurance		3501-3502	11.00	11.00	2.59	11.00	0.00	0.0%
Workers' Compensation		3601-3602	735.00	735.00	180.86	735.00	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			6,723.00	6,723.00	1,387.09	6,723.00	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	23,000.00	28,211.00	5,210.95	28,211.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,000.00	28,211.00	5,210.95	28,211.00	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	282,114.00	3,171,165.00	185,764.35	2,510,017.00	661,148.00	20.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,114.00	3,171,165.00	185,764.35	2,510,017.00	661,148.00	20.8%

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)
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	2,065,688.00	9,811,343.00	6,994,215.98	10,474,191.00	(662,848.00)	-6.8%
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	11,000.00	10,815.75	11,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,065,688.00	9,822,343.00	7,005,031.73	10,485,191.00	(662,848.00)	-6.7%
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	182,375.00	182,375.00	250.00	182,625.00	(250.00)	-0.1%
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)			182,375.00	182,375.00	250.00	182,625.00	(250.00)	-0.1%
TOTAL, EXPENDITURES			2,581,032.00	13,231,949.00	7,202,326.07	13,233,899.00		

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	31,132.00	31,132.00	0.00	31,132.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,132.00	31,132.00	0.00	31,132.00	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)			(31,132.00)	(31,132.00)	0.00	(31,132.00)		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	2,517,492.32
Total, Restricted Balance		<u>2,517,492.32</u>



2017-2018
FIRST
INTERIM

CAPITAL FACILITIES
FUND 25.0

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)
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	252,500.00	252,500.00	255,964.42	252,500.00	0.00	0.0%
5) TOTAL, REVENUES			252,500.00	252,500.00	255,964.42	252,500.00		
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	211,214.00	211,214.00	41,723.66	211,214.00	0.00	0.0%
6) Capital Outlay		6000-6999	89,500.00	89,500.00	0.00	89,500.00	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			300,714.00	300,714.00	41,723.66	300,714.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,214.00)	(48,214.00)	214,240.76	(48,214.00)		
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	3,000.00	3,000.00	0.00	3,000.00	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			(3,000.00)	(3,000.00)	0.00	(3,000.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,214.00)	(51,214.00)	214,240.76	(51,214.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	584,982.11	584,982.11		584,982.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			584,982.11	584,982.11		584,982.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			584,982.11	584,982.11		584,982.11		
2) Ending Balance, June 30 (E + F1e)			533,768.11	533,768.11		533,768.11		
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	533,768.11	533,768.11		533,768.11		
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	2,500.00	2,500.00	0.70	2,500.00	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 Mitigation/Developer Fees		8681	250,000.00	250,000.00	255,963.72	250,000.00	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			252,500.00	252,500.00	255,964.42	252,500.00	0.00	0.0%
TOTAL, REVENUES			252,500.00	252,500.00	255,964.42	252,500.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	211,214.00	211,214.00	41,723.66	211,214.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,214.00	211,214.00	41,723.66	211,214.00	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	89,500.00	89,500.00	0.00	89,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			89,500.00	89,500.00	0.00	89,500.00	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			300,714.00	300,714.00	41,723.66	300,714.00		

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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000.00	3,000.00	0.00	3,000.00	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)			(3,000.00)	(3,000.00)	0.00	(3,000.00)		

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



2017-2018
FIRST
INTERIM

STATE SCHOOL
BUILDING FUND
FUND 30.0

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)
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	1.00	1.00	0.00	1.00	0.00	0.0%
5) TOTAL, REVENUES			1.00	1.00	0.00	1.00		
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)			1.00	1.00	0.00	1.00		
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)			1.00	1.00	0.00	1.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	169.28	169.28		169.28	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)			169.28	169.28		169.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169.28	169.28		169.28		
2) Ending Balance, June 30 (E + F1e)			170.28	170.28		170.28		
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	170.28	170.28		170.28		
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								
School Facilities Apportionments		8545	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%
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								
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	1.00	1.00	0.00	1.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.00	1.00	0.00	1.00	0.00	0.0%
TOTAL, REVENUES			1.00	1.00	0.00	1.00		

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	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								
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	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								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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: 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%
(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



2017-2018
FIRST
INTERIM

BOND INTEREST
REDEMPTION FUND
FUND 51.0

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)
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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	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	0.00	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	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,726,574.00	5,726,574.00		5,726,574.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,726,574.00	5,726,574.00		5,726,574.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,726,574.00	5,726,574.00		5,726,574.00		
2) Ending Balance, June 30 (E + F1e)			5,726,574.00	5,726,574.00		5,726,574.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,726,574.00	5,726,574.00		5,726,574.00		
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								
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	0.00	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%
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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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								
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
Total, Restricted Balance		0.00



2017-2018 FIRST INTERIM

TAX OVERRIDE FUND FUND 53.0

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)
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	70.00	70.00	0.02	70.00	0.00	0.0%
5) TOTAL, REVENUES			70.00	70.00	0.02	70.00		
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)			70.00	70.00	0.02	70.00		
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)			70.00	70.00	0.02	70.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,387.45	11,387.45		11,387.45	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)			11,387.45	11,387.45		11,387.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,387.45	11,387.45		11,387.45		
2) Ending Balance, June 30 (E + F1e)			11,457.45	11,457.45		11,457.45		
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	11,457.45	11,457.45		11,457.45		
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	0.00	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	70.00	70.00	0.02	70.00	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			70.00	70.00	0.02	70.00	0.00	0.0%
TOTAL, REVENUES			70.00	70.00	0.02	70.00		
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



2017-2018
FIRST
INTERIM



HEALTH & WELFARE
PROPERTY & LIABILITY
INSURANCE FUND
FUND 67.0

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)
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	1,632,986.00	1,632,986.00	8.68	1,632,986.00	0.00	0.0%
5) TOTAL, REVENUES			1,632,986.00	1,632,986.00	8.68	1,632,986.00		
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	1,795,754.00	1,875,754.00	371,710.26	1,875,754.00	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			1,795,754.00	1,875,754.00	371,710.26	1,875,754.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(162,768.00)	(242,768.00)	(371,701.58)	(242,768.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	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			30,000.00	30,000.00	0.00	30,000.00		

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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(132,768.00)	(212,768.00)	(371,701.58)	(212,768.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	604,478.94	604,478.94		604,478.94	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)			604,478.94	604,478.94		604,478.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			604,478.94	604,478.94		604,478.94		
2) Ending Net Position, June 30 (E + F1e)			471,710.94	391,710.94		391,710.94		
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	471,710.94	391,710.94		391,710.94		

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	1,550.00	1,550.00	8.68	1,550.00	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	1,631,436.00	1,631,436.00	0.00	1,631,436.00	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			1,632,986.00	1,632,986.00	8.68	1,632,986.00	0.00	0.0%
TOTAL, REVENUES			1,632,986.00	1,632,986.00	8.68	1,632,986.00		

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	570,754.00	570,754.00	0.00	570,754.00	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	1,225,000.00	1,305,000.00	371,710.26	1,305,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,795,754.00	1,875,754.00	371,710.26	1,875,754.00	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			1,795,754.00	1,875,754.00	371,710.26	1,875,754.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	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)			30,000.00	30,000.00	0.00	30,000.00		

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



2017-2018 FIRST INTERIM

SUPPLEMENTAL REPORTS

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)	8,383.91	8,383.91	7,995.00	8,383.84	(0.07)	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)	8,383.91	8,383.91	7,995.00	8,383.84	(0.07)	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	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,383.91	8,383.91	7,995.00	8,383.84	(0.07)	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)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			26,210,265.00	20,712,015.00	21,212,619.00	22,985,150.00	18,973,981.00	17,732,502.00	23,170,684.00	24,055,026.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,225,609.00	3,225,609.00	8,528,981.00	5,806,096.00	6,034,209.00	8,976,586.00	6,034,209.00	4,976,919.00
Property Taxes	8020-8079		95,233.00	130,256.00	0.00	0.00	272,899.00	3,571,414.00	1,266,176.00	581,896.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	176,767.00	1,199,733.00	(840,731.00)	(444,591.00)	535,809.00	68,819.00	86,797.00
Other State Revenue	8300-8599		0.00	115,272.00	752,324.00	696,331.00	574,996.00	635,489.00	971,775.00	(353,361.00)
Other Local Revenue	8600-8799		1,411.00	143,790.00	225,492.00	155,138.00	215,643.00	27,025.00	568,484.00	(500,722.00)
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,322,253.00	3,791,694.00	10,706,530.00	5,816,834.00	6,653,156.00	13,746,323.00	8,909,463.00	4,791,529.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		119,016.00	504,828.00	4,285,798.00	4,322,609.00	4,416,014.00	4,267,839.00	4,262,798.00	4,318,420.00
Classified Salaries	2000-2999		12,445.00	847,911.00	1,286,990.00	1,568,721.00	1,626,300.00	1,505,698.00	1,512,032.00	1,494,681.00
Employee Benefits	3000-3999		892,374.00	367,428.00	1,183,080.00	1,644,376.00	1,657,616.00	1,679,915.00	1,671,626.00	1,668,252.00
Books and Supplies	4000-4999		11,334.00	829,827.00	669,121.00	441,218.00	146,706.00	310,923.00	117,787.00	179,291.00
Services	5000-5999		133,699.00	601,231.00	1,683,173.00	718,535.00	529,581.00	615,260.00	697,887.00	434,184.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	171,749.00	107,119.00	122,747.00	0.00	0.00	0.00	0.00
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			1,168,868.00	3,322,974.00	9,215,281.00	8,818,206.00	8,376,217.00	8,379,635.00	8,262,130.00	8,094,828.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,154,208.00	3,977.00	166,232.00	1,389,827.00	421,510.00	42,704.00	738,987.00	2,715,061.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,154,208.00	3,977.00	166,232.00	1,389,827.00	421,510.00	42,704.00	738,987.00	2,715,061.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		8,805,843.00	(27,907.00)	(115,050.00)	2,399,624.00	(60,072.00)	(28,790.00)	501,978.00	(200,375.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	8,805,843.00	(27,907.00)	(115,050.00)	2,399,624.00	(60,072.00)	(28,790.00)	501,978.00	(200,375.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(7,651,635.00)	31,884.00	281,282.00	(1,009,797.00)	481,582.00	71,494.00	237,009.00	2,915,436.00
E. NET INCREASE/DECREASE (B - C + D)			(5,498,250.00)	500,604.00	1,772,531.00	(4,011,169.00)	(1,241,479.00)	5,438,182.00	884,342.00	(387,863.00)
F. ENDING CASH (A + E)			20,712,015.00	21,212,619.00	22,985,150.00	18,973,981.00	17,732,502.00	23,170,684.00	24,055,026.00	23,667,163.00
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		23,667,163.00	25,417,404.00	26,774,525.00	26,134,675.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,422,882.00	5,394,939.00	4,976,919.00	8,191,898.00			73,794,856.00	73,794,856.00
Property Taxes	8020-8079	131,694.00	2,492,945.00	4,955,250.00	(649.00)			13,497,114.00	13,497,114.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	561,912.00	399,211.00	144,455.00	76,794.00	4,949,688.00		6,914,663.00	6,914,663.00
Other State Revenue	8300-8599	425,571.00	732,333.00	90,065.00	0.00	2,023,823.00		6,664,618.00	6,664,618.00
Other Local Revenue	8600-8799	486,658.00	180,261.00	305,008.00	817,401.00	4,592,640.00		7,218,229.00	7,218,229.00
Interfund Transfers In	8910-8929				3,000.00			3,000.00	3,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		10,028,717.00	9,199,689.00	10,471,697.00	9,088,444.00	11,566,151.00	0.00	108,092,480.00	108,092,480.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,386,088.00	4,389,008.00	4,394,758.00	6,397,571.00	3,059,041.00		49,123,788.00	49,123,788.00
Classified Salaries	2000-2999	1,500,183.00	1,511,652.00	1,485,531.00	2,513,339.00	1,114,464.00		17,979,947.00	17,979,947.00
Employee Benefits	3000-3999	1,673,768.00	1,679,546.00	1,681,540.00	1,595,076.00	1,551,042.00		18,945,639.00	18,945,639.00
Books and Supplies	4000-4999	220,867.00	256,210.00	1,880,486.00	309,822.00	2,835,631.00		8,209,223.00	8,209,223.00
Services	5000-5999	971,054.00	556,971.00	904,931.00	2,892,020.00	2,377,725.00		13,116,251.00	13,116,251.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	61,427.00		61,427.00	61,427.00
Other Outgo	7000-7499	0.00	0.00	0.00	3,968,096.00			4,369,711.00	4,369,711.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	570,533.00			570,533.00	570,533.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00
TOTAL DISBURSEMENTS		8,751,960.00	8,393,387.00	10,347,246.00	18,246,457.00	10,999,330.00	0.00	112,376,519.00	112,376,519.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(51,063.00)	256,171.00	(76,709.00)	684,555.00			7,445,460.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(51,063.00)	256,171.00	(76,709.00)	684,555.00	0.00	0.00	7,445,460.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(524,547.00)	(294,648.00)	687,592.00	(1,746,390.00)			9,397,258.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(524,547.00)	(294,648.00)	687,592.00	(1,746,390.00)	0.00	0.00	9,397,258.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		473,484.00	550,819.00	(764,301.00)	2,430,945.00	0.00	0.00	(1,951,798.00)	
E. NET INCREASE/DECREASE (B - C + D)		1,750,241.00	1,357,121.00	(639,850.00)	(6,727,068.00)	566,821.00	0.00	(6,235,837.00)	(4,284,039.00)
F. ENDING CASH (A + E)		25,417,404.00	26,774,525.00	26,134,675.00	19,407,607.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,974,428.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			19,407,607.00	13,317,654.00	14,265,848.00	15,977,314.00	12,245,604.00	11,107,267.00	16,386,785.00	17,433,596.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,089,472.00	3,089,472.00	8,169,014.00	5,561,049.00	5,779,534.00	8,597,727.00	5,779,534.00	4,766,867.00
Property Taxes	8020-8079		105,257.00	143,965.00	0.00	0.00	301,621.00	3,947,297.00	1,399,438.00	643,139.00
Miscellaneous Funds	8080-8099		0.00	176,767.00	1,199,733.00	(840,731.00)	(444,591.00)	535,809.00	68,819.00	86,797.00
Federal Revenue	8100-8299		0.00	78,705.00	513,667.00	475,436.00	392,592.00	183,363.00	663,502.00	(241,266.00)
Other State Revenue	8300-8599		1,411.00	143,790.00	225,492.00	155,138.00	215,643.00	27,025.00	568,484.00	(500,722.00)
Other Local Revenue	8600-8799		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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			3,196,140.00	3,632,699.00	10,107,906.00	5,350,892.00	6,244,799.00	13,291,221.00	8,479,777.00	4,754,815.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		120,207.00	509,876.00	4,328,656.00	4,365,835.00	4,460,174.00	4,310,517.00	4,305,426.00	4,361,604.00
Classified Salaries	2000-2999		12,516.00	852,691.00	1,294,246.00	1,577,564.00	1,635,468.00	1,514,186.00	1,520,556.00	1,503,107.00
Employee Benefits	3000-3999		981,962.00	404,315.00	1,301,852.00	1,809,458.00	1,824,027.00	1,848,565.00	1,839,444.00	1,835,731.00
Books and Supplies	4000-4999		11,334.00	829,827.00	669,121.00	441,218.00	146,706.00	310,923.00	117,787.00	179,291.00
Services	5000-5999		133,699.00	601,231.00	1,683,173.00	718,535.00	529,581.00	615,260.00	697,887.00	434,184.00
Capital Outlay	6000-6599		0.00	13,120.00	0.00	8,012.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00							
All Other Financing Uses	7630-7699		(487,711.00)	(487,711.00)	(487,711.00)	(487,711.00)	(487,711.00)	(487,711.00)	(487,711.00)	(487,711.00)
TOTAL DISBURSEMENTS			772,007.00	2,723,349.00	8,789,337.00	8,432,911.00	8,108,245.00	8,111,740.00	7,993,389.00	7,826,206.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,793,004.00	6,179.00	258,233.00	2,159,028.00	654,795.00	66,339.00	1,147,980.00	4,217,713.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,793,004.00	6,179.00	258,233.00	2,159,028.00	654,795.00	66,339.00	1,147,980.00	4,217,713.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		10,307,090.00	(32,665.00)	(134,664.00)	2,808,719.00	(70,314.00)	(33,698.00)	587,557.00	(234,536.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	10,307,090.00	(32,665.00)	(134,664.00)	2,808,719.00	(70,314.00)	(33,698.00)	587,557.00	(234,536.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(8,514,086.00)	38,844.00	392,897.00	(649,691.00)	725,109.00	100,037.00	560,423.00	4,452,249.00
E. NET INCREASE/DECREASE (B - C + D)			(6,089,953.00)	948,194.00	1,711,466.00	(3,731,710.00)	(1,138,337.00)	5,279,518.00	1,046,811.00	1,380,858.00
F. ENDING CASH (A + E)			13,317,654.00	14,265,848.00	15,977,314.00	12,245,604.00	11,107,267.00	16,386,785.00	17,433,596.00	18,814,454.00
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		18,814,454.00	20,416,590.00	22,034,773.00	21,784,726.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,067,393.00	5,167,245.00	4,766,867.00	7,846,156.00			70,680,330.00	70,680,330.00
Property Taxes	8020-8079	145,554.00	2,755,321.00	5,476,778.00	(718.00)			14,917,652.00	14,917,652.00
Miscellaneous Funds	8080-8099	561,912.00	399,211.00	144,455.00	76,793.00	4,949,689.00		6,914,663.00	6,914,663.00
Federal Revenue	8100-8299	290,569.00	500,018.00	61,494.00	0.00	1,632,346.00		4,550,426.00	4,550,426.00
Other State Revenue	8300-8599	486,658.00	180,261.00	305,008.00	817,401.00	4,592,640.00		7,218,229.00	7,218,229.00
Other Local Revenue	8600-8799	0.00	0.00	0.00	3,000.00	0.00		3,000.00	0.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	3,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00		0.00	0.00	0.00
TOTAL RECEIPTS		9,552,086.00	9,002,056.00	10,754,602.00	8,742,632.00	11,174,675.00	0.00	104,284,300.00	104,284,300.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,429,949.00	4,432,898.00	4,438,706.00	6,461,547.00	3,089,631.00		49,615,026.00	49,615,026.00
Classified Salaries	2000-2999	1,508,640.00	1,520,174.00	1,493,906.00	2,527,508.00	1,174,013.00		18,134,575.00	18,134,575.00
Employee Benefits	3000-3999	1,841,801.00	1,848,159.00	1,850,353.00	1,755,208.00	1,706,756.00		20,847,631.00	20,847,631.00
Books and Supplies	4000-4999	220,867.00	256,210.00	1,880,486.00	309,822.00	2,835,631.00		8,209,223.00	8,209,223.00
Services	5000-5999	971,054.00	556,971.00	904,931.00	2,892,020.00	2,377,725.00		13,116,251.00	13,116,251.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	40,295.00		61,427.00	61,427.00
Other Outgo	7000-7499	0.00	0.00	0.00	4,301,947.00	0.00	0.00	4,301,947.00	4,301,947.00
Interfund Transfers Out	7600-7629				570,533.00			570,533.00	570,533.00
All Other Financing Uses	7630-7699	(487,711.00)	(487,711.00)	(487,711.00)	(487,705.00)			(5,852,526.00)	(5,852,527.00)
TOTAL DISBURSEMENTS		8,484,600.00	8,126,701.00	10,080,671.00	18,330,880.00	11,224,051.00	0.00	109,004,087.00	109,004,086.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(79,324.00)	397,948.00	(119,164.00)	1,063,422.00			11,566,153.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(79,324.00)	397,948.00	(119,164.00)	1,063,422.00	0.00	0.00	11,566,153.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(613,974.00)	(344,880.00)	804,814.00	(2,044,119.00)			10,999,330.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(613,974.00)	(344,880.00)	804,814.00	(2,044,119.00)	0.00	0.00	10,999,330.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		534,650.00	742,828.00	(923,978.00)	3,107,541.00	0.00	0.00	566,823.00	
E. NET INCREASE/DECREASE (B - C + D)		1,602,136.00	1,618,183.00	(250,047.00)	(6,480,707.00)	(49,376.00)	0.00	(4,152,964.00)	(4,719,786.00)
F. ENDING CASH (A + E)		20,416,590.00	22,034,773.00	21,784,726.00	15,304,019.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,254,643.00	

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2017

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**

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

_____ **QUALIFIED CERTIFICATION**

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

_____ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Meghna Bulsara

Telephone: 626-858-6164

Title: Director of Fiscal Services

E-mail: mbulsara@azusa.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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	87,291,970.00	-1.94%	85,597,982.00	-1.75%	84,098,256.00
2. Federal Revenues	8100-8299	14,500.00	0.00%	14,500.00	0.00%	14,500.00
3. Other State Revenues	8300-8599	2,615,885.00	-47.11%	1,383,610.00	0.00%	1,383,610.00
4. Other Local Revenues	8600-8799	401,287.00	0.00%	401,287.00	0.00%	401,287.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,000.00	0.00%	3,000.00	0.00%	3,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(15,948,745.00)	0.00%	(15,948,745.00)	0.00%	(15,948,745.00)
6. Total (Sum lines A1 thru A5c)		74,377,897.00	-3.93%	71,451,634.00	-2.10%	69,951,908.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,857,392.00		38,235,966.00
b. Step & Column Adjustment				378,574.00		382,360.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,857,392.00	1.00%	38,235,966.00	1.00%	38,618,326.00
2. Classified Salaries						
a. Base Salaries				11,786,051.00		11,887,411.00
b. Step & Column Adjustment				101,360.00		102,232.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,786,051.00	0.86%	11,887,411.00	0.86%	11,989,643.00
3. Employee Benefits	3000-3999	15,090,091.00	4.40%	15,754,524.00	7.53%	16,940,408.00
4. Books and Supplies	4000-4999	5,619,113.00	0.00%	5,619,113.00	0.00%	5,619,113.00
5. Services and Other Operating Expenditures	5000-5999	6,048,552.00	0.00%	6,048,552.00	0.00%	6,048,552.00
6. Capital Outlay	6000-6999	55,695.00	0.00%	55,695.00	0.00%	55,695.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	938,654.00	0.00%	938,654.00	0.00%	938,654.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(677,643.00)	10.00%	(745,407.00)	0.00%	(745,407.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	570,533.00	0.00%	570,533.00	0.00%	570,533.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(4,954,303.00)		(6,121,489.00)
11. Total (Sum lines B1 thru B10)		77,288,438.00	-5.02%	73,410,738.00	0.69%	73,914,028.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,910,541.00)		(1,959,104.00)		(3,962,120.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,705,229.84		9,794,688.84		7,835,584.84
2. Ending Fund Balance (Sum lines C and D1)		9,794,688.84		7,835,584.84		3,873,464.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	235,375.00		235,375.00		235,375.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	500,000.00		500,000.00		500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,059,313.84		7,100,209.84		3,138,089.84
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,794,688.84		7,835,584.84		3,873,464.84

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	9,059,313.84		7,100,209.84		3,138,089.84
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,492,298.45		3,515,298.00		3,538,298.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		12,551,612.29		10,615,507.84		6,676,387.84
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.						
Other Adjustments - Recommendation for reductions are discussing with Parent Advisory Committee (PAC+) every month and will recommend to Board on Dec 12th, 2017.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,900,163.00	0.00%	6,900,163.00	0.00%	6,900,163.00
3. Other State Revenues	8300-8599	4,048,733.00	-21.78%	3,166,816.00	0.00%	3,166,816.00
4. Other Local Revenues	8600-8799	6,816,942.00	0.00%	6,816,942.00	0.00%	6,816,942.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,948,745.00	0.00%	15,948,745.00	0.00%	15,948,745.00
6. Total (Sum lines A1 thru A5c)		33,714,583.00	-2.62%	32,832,666.00	0.00%	32,832,666.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,266,396.00		11,379,060.00
b. Step & Column Adjustment				112,664.00		113,791.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,266,396.00	1.00%	11,379,060.00	1.00%	11,492,851.00
2. Classified Salaries						
a. Base Salaries				6,193,896.00		6,247,164.00
b. Step & Column Adjustment				53,268.00		53,726.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,193,896.00	0.86%	6,247,164.00	0.86%	6,300,890.00
3. Employee Benefits	3000-3999	3,855,548.00	32.10%	5,093,107.00	8.46%	5,524,150.00
4. Books and Supplies	4000-4999	2,590,110.00	0.00%	2,590,110.00	0.00%	2,590,110.00
5. Services and Other Operating Expenditures	5000-5999	7,067,699.00	0.00%	7,067,699.00	0.00%	7,067,699.00
6. Capital Outlay	6000-6999	5,732.00	0.00%	5,732.00	0.00%	5,732.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,751,050.00	0.00%	3,751,050.00	0.00%	3,751,050.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	357,650.00	0.00%	357,650.00	0.00%	357,650.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(898,223.90)		(4,257,466.00)
11. Total (Sum lines B1 thru B10)		35,088,081.00	1.44%	35,593,348.10	-7.76%	32,832,666.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,373,498.00)		(2,760,682.10)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,134,180.10		2,760,682.10		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,760,682.10		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,760,682.45		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.35)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,760,682.10		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
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.						
Other Adjustments - Recommendation for reductions are discussing with Parent Advisory Committee (PAC+) every month and will recommend to Board on Dec 12th, 2017.						

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	87,291,970.00	-1.94%	85,597,982.00	-1.75%	84,098,256.00
2. Federal Revenues	8100-8299	6,914,663.00	0.00%	6,914,663.00	0.00%	6,914,663.00
3. Other State Revenues	8300-8599	6,664,618.00	-31.72%	4,550,426.00	0.00%	4,550,426.00
4. Other Local Revenues	8600-8799	7,218,229.00	0.00%	7,218,229.00	0.00%	7,218,229.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,000.00	0.00%	3,000.00	0.00%	3,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		108,092,480.00	-3.52%	104,284,300.00	-1.44%	102,784,574.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,123,788.00		49,615,026.00
b. Step & Column Adjustment				491,238.00		496,151.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,123,788.00	1.00%	49,615,026.00	1.00%	50,111,177.00
2. Classified Salaries						
a. Base Salaries				17,979,947.00		18,134,575.00
b. Step & Column Adjustment				154,628.00		155,958.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,979,947.00	0.86%	18,134,575.00	0.86%	18,290,533.00
3. Employee Benefits	3000-3999	18,945,639.00	10.04%	20,847,631.00	7.76%	22,464,558.00
4. Books and Supplies	4000-4999	8,209,223.00	0.00%	8,209,223.00	0.00%	8,209,223.00
5. Services and Other Operating Expenditures	5000-5999	13,116,251.00	0.00%	13,116,251.00	0.00%	13,116,251.00
6. Capital Outlay	6000-6999	61,427.00	0.00%	61,427.00	0.00%	61,427.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,689,704.00	0.00%	4,689,704.00	0.00%	4,689,704.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(319,993.00)	21.18%	(387,757.00)	0.00%	(387,757.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	570,533.00	0.00%	570,533.00	0.00%	570,533.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(5,852,526.90)		(10,378,955.00)
11. Total (Sum lines B1 thru B10)		112,376,519.00	-3.00%	109,004,086.10	-2.07%	106,746,694.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,284,039.00)		(4,719,786.10)		(3,962,120.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,839,409.94		12,555,370.94		7,835,584.84
2. Ending Fund Balance (Sum lines C and D1)		12,555,370.94		7,835,584.84		3,873,464.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	235,375.00		235,375.00		235,375.00
b. Restricted	9740	2,760,682.45		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	500,000.00		500,000.00		500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,059,313.84		7,100,209.84		3,138,089.84
2. Unassigned/Unappropriated	9790	(0.35)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,555,370.94		7,835,584.84		3,873,464.84

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	9,059,313.84		7,100,209.84		3,138,089.84
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.35)		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	3,492,298.45		3,515,298.00		3,538,298.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,551,611.94		10,615,507.84		6,676,387.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.17%		9.74%		6.25%
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)		7,995.00		7,695.67		7,423.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		112,376,519.00		109,004,086.10		106,746,694.00
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)		112,376,519.00		109,004,086.10		106,746,694.00
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)		3,371,295.57		3,270,122.58		3,202,400.82
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)		3,371,295.57		3,270,122.58		3,202,400.82
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	(148,050.00)	0.00	(319,993.00)				
Other Sources/Uses Detail					3,000.00	570,533.00		
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	130,150.00	0.00	86,774.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	900.00	0.00	10,319.00	0.00				
Other Sources/Uses Detail					70,454.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	17,000.00	0.00	222,900.00	0.00				
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					481,211.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	31,132.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,000.00		
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	0.00		
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								

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
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					30,000.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	148,050.00	(148,050.00)	319,993.00	(319,993.00)	604,665.00	604,665.00		



2017-2018 FIRST INTERIM

DISTRICT CRITERIA AND STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	8,384.00	8,383.84		
Charter School		0.00		
Total ADA	8,384.00	8,383.84	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	8,154.07	8,046.07		
Charter School				
Total ADA	8,154.07	8,046.07	-1.3%	Met
2nd Subsequent Year (2019-20)				
District Regular	8,057.07	7,724.07		
Charter School				
Total ADA	8,057.07	7,724.07	-4.1%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Based on 10th day enrollment for FY17-18, FY18-19 and FY19-20 enrollment numbers went down significantly, so Funded ADA affected.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	8,479	8,292		
Charter School				
Total Enrollment	8,479	8,292	-2.2%	Not Met
1st Subsequent Year (2018-19)				
District Regular	8,332	7,994		
Charter School				
Total Enrollment	8,332	7,994	-4.1%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	8,239	7,709		
Charter School				
Total Enrollment	8,239	7,709	-6.4%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Based on 10th day enrollment for FY17-18, FY18-19 and FY19-20 enrollment numbers went down significantly .

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	8,937	9,277	
Charter School			
Total ADA/Enrollment	8,937	9,277	96.3%
Second Prior Year (2015-16)			
District Regular	8,548	8,900	
Charter School			
Total ADA/Enrollment	8,548	8,900	96.0%
First Prior Year (2016-17)			
District Regular	8,383	8,704	
Charter School			
Total ADA/Enrollment	8,383	8,704	96.3%
Historical Average Ratio:			96.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	7,995	8,292		
Charter School	0			
Total ADA/Enrollment	7,995	8,292	96.4%	Met
1st Subsequent Year (2018-19)				
District Regular	7,696	7,994		
Charter School				
Total ADA/Enrollment	7,696	7,994	96.3%	Met
2nd Subsequent Year (2019-20)				
District Regular	7,424	7,709		
Charter School				
Total ADA/Enrollment	7,424	7,709	96.3%	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 budget adoption.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	86,767,227.00	87,291,970.00	0.6%	Met
1st Subsequent Year (2018-19)	87,552,232.00	85,597,982.00	-2.2%	Not Met
2nd Subsequent Year (2019-20)	88,733,434.00	84,098,256.00	-5.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Based on 10th day enrollment for FY17-18, FY18-19 and FY19-20 enrollment numbers went down significantly, LCFF revenue affected.

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)	57,522,026.03	65,035,945.71	88.4%
Second Prior Year (2015-16)	59,854,421.14	71,831,542.08	83.3%
First Prior Year (2016-17)	63,365,433.00	75,782,174.00	83.6%
	Historical Average Ratio:		85.1%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.1% to 88.1%	82.1% to 88.1%	82.1% to 88.1%

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)	64,733,534.00	76,717,905.00	84.4%	Met
1st Subsequent Year (2018-19)	65,877,901.00	72,840,205.00	90.4%	Not Met
2nd Subsequent Year (2019-20)	67,548,377.00	73,343,495.00	92.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Reductions are being discussed at Parent Advisory Committee (PAC+) and will be recommended to board on Dec 12th, 2017.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	6,731,456.00	6,914,663.00	2.7%	No
1st Subsequent Year (2018-19)	6,731,456.00	6,914,663.00	2.7%	No
2nd Subsequent Year (2019-20)	6,731,456.00	6,914,663.00	2.7%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	5,029,631.00	6,664,618.00	32.5%	Yes
1st Subsequent Year (2018-19)	5,029,631.00	4,550,426.00	-9.5%	Yes
2nd Subsequent Year (2019-20)	5,029,631.00	4,550,426.00	-9.5%	Yes

Explanation:
(required if Yes)

One time funds for \$1,232,275 and Prop 39 allocation for \$528,628 added to FY 17-18. Carryover of \$881917 for CTE excluded from FY18-19 & FY19-20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	7,084,720.00	7,218,229.00	1.9%	No
1st Subsequent Year (2018-19)	6,643,596.00	7,218,229.00	8.6%	Yes
2nd Subsequent Year (2019-20)	6,643,596.00	7,218,229.00	8.6%	Yes

Explanation:
(required if Yes)

Increase of Inter-district revenue for Special Ed.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	9,160,220.00	8,209,223.00	-10.4%	Yes
1st Subsequent Year (2018-19)	8,869,381.00	8,209,223.00	-7.4%	Yes
2nd Subsequent Year (2019-20)	7,828,593.00	8,209,223.00	4.9%	No

Explanation:
(required if Yes)

Decrease in Current year budget due to reductions and the amount is same for future years as Parent Advisory Committee will recommend changes to budget after discussion.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	12,552,270.00	13,116,251.00	4.5%	No
1st Subsequent Year (2018-19)	10,630,572.00	13,116,251.00	23.4%	Yes
2nd Subsequent Year (2019-20)	10,045,726.00	13,116,251.00	30.6%	Yes

Explanation:
(required if Yes)

Increase in Current year budget due to budgeting carryover and the amount is same for future years as Parent Advisory Committee will recommend changes to budget after discussion.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	18,845,807.00	20,797,510.00	10.4%	Not Met
1st Subsequent Year (2018-19)	18,404,683.00	18,683,318.00	1.5%	Met
2nd Subsequent Year (2019-20)	18,404,683.00	18,683,318.00	1.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	21,712,490.00	21,325,474.00	-1.8%	Met
1st Subsequent Year (2018-19)	19,499,953.00	21,325,474.00	9.4%	Not Met
2nd Subsequent Year (2019-20)	17,874,319.00	21,325,474.00	19.3%	Not Met

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

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

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

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

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

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

Decrease in Current year budget due to reductions and the amount is same for future years as Parent Advisory Committee will recommend changes to budget after discussion.

Increase in Current year budget due to budgeting carryover and the amount is same for future years as Parent Advisory Committee will recommend changes to budget after discussion.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,371,296.00	3,682,532.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		3,692,532.00	

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)	11.2%	9.7%	6.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	3.2%	2.1%

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)	(2,910,541.00)	77,288,438.00	3.8%	Not Met
1st Subsequent Year (2018-19)	(1,959,104.00)	73,410,738.00	2.7%	Met
2nd Subsequent Year (2019-20)	(3,962,120.00)	73,914,028.00	5.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In FY17-18, the deficit spending level does not meet due to increase in estimated expenses, but we will take measures to reduce the level. FY 19-20, even with reductions in overall expenses, the deficit level is not met, will discuss further cuts to meet the requirements.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	12,555,370.94	Met
1st Subsequent Year (2018-19)	7,835,584.84	Met
2nd Subsequent Year (2019-20)	3,873,464.84	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2017-18)	19,407,607.00	Met

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

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

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

Explanation:
(required if NOT met)

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.)	7,995	7,696	7,424
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	112,376,519.00	109,004,086.10	106,746,694.00
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)	112,376,519.00	109,004,086.10	106,746,694.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,371,295.57	3,270,122.58	3,202,400.82
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)	3,371,295.57	3,270,122.58	3,202,400.82

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	9,059,313.84	7,100,209.84	3,138,089.84
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.35)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,492,298.45	3,515,298.00	3,538,298.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	12,551,611.94	10,615,507.84	6,676,387.84
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.17%	9.74%	6.25%
District's Reserve Standard (Section 10B, Line 7):	3,371,295.57	3,270,122.58	3,202,400.82
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 budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

From Fund 25.0 Capital Facilities Fund \$3000 to Fund 01.0 General Fund in all 3 fiscal years. To Fund 12.0 Child Development Fund \$70,454 from Fund 01.0 General Fund in all 3 fiscal years. To Fund 13.0 Nutrition Services Fund \$20,000 from Fund 01.0 General Fund in all 3 fiscal years. To Fund 14.0 Deferred Maintenance Fund \$450,079 from Fund 01.0 General Fund in all 3 fiscal years. To fund 67.2 Self Insurance Fund \$30,000 from Fund 01.0 General Fund. From Fund 21.0 Building fund \$31,132 to Fund 14.0 Deferred Maintenance Fund.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(15,362,282.00)	(15,948,745.00)	3.8%	586,463.00	Met
1st Subsequent Year (2018-19)	(15,362,282.00)	(15,948,745.00)	3.8%	586,463.00	Met
2nd Subsequent Year (2019-20)	(15,362,282.00)	(15,848,745.00)	3.2%	486,463.00	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	3,000.00	3,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	2,826,275.00	3,000.00	-99.9%	(2,823,275.00)	Not Met
2nd Subsequent Year (2019-20)	26,880.00	3,000.00	-88.8%	(23,880.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	100,454.00	570,533.00	468.0%	470,079.00	Not Met
1st Subsequent Year (2018-19)	100,454.00	570,533.00	468.0%	470,079.00	Not Met
2nd Subsequent Year (2019-20)	100,454.00	570,533.00	468.0%	470,079.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

At Adoption it was projected to transfer in from Fund 17.0 Special Reserve Fund, but instead expenses are projected to reduce based on the enrollment and recommendations to not be able to transfer from Fund 17.0.

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

Explanation:
(required if NOT met)

Transfer to Fund 14.0 Deferred Maintenance Fund was not budgeted at adoption.

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

Project Information:
(required if YES)

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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
7,697,889.00	10,164,191.00
7,697,889.00	10,164,191.00
Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2016

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
725,219.00	908,404.00
725,219.00	908,404.00
725,219.00	908,404.00

- 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)

410,738.00	410,738.00
410,738.00	410,738.00
410,738.00	410,738.00

- 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)

397,163.00	497,666.00
397,163.00	497,666.00
397,163.00	497,666.00

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

86	86
86	86
86	86

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	80,000.00	80,000.00
b. Unfunded liability for self-insurance programs	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)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs	1,631,436.00	1,631,436.00
Current Year (2017-18)	1,631,436.00	1,631,436.00
1st Subsequent Year (2018-19)	1,631,436.00	1,631,436.00
2nd Subsequent Year (2019-20)	1,631,436.00	1,631,436.00

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

b. Amount contributed (funded) for self-insurance programs	1,631,436.00	1,631,436.00
Current Year (2017-18)	1,631,436.00	1,631,436.00
1st Subsequent Year (2018-19)	1,631,436.00	1,631,436.00
2nd Subsequent Year (2019-20)	1,631,436.00	1,631,436.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	460.0	458.0	445.0	445.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

495,230

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
3,012,982	3,012,982	3,012,982
54.0%	54.0%	54.0%
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
491,310	491,310	491,310
1.0%	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	189.0	187.0	187.0	187.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

206,377

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,111,904	1,111,904	1,111,904
47.0%	47.0%	47.0%
0.0%	0.0%	0.0%

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

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

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
125,470	125,470	125,470
0.9%	0.9%	0.9%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

No

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	92.9	90.9	90.9	90.9

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

114,238

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
650,790	650,790	650,790
47.0%	47.0%	47.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
100,543	100,543	100,543
0.0%	0.0%	0.0%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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.

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

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.

- 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?

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

New Assistant Superintendent of Business Services effective April 2017.

End of School District First Interim Criteria and Standards Review



2017-2018
FIRST
INTERIM

DISTRICT NARRATIVE
AND ASSUMPTIONS
REPORT



Azusa Unified
School District



2017-18 First Interim Financial Report

Assumptions Narrative

December 12, 2017

Marc Bommarito
Assistant Superintendent
Business Services

Introduction

The Azusa Unified School District (AUSD or District) is required to file two reports during a fiscal year (interim reports) on the status of the District's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 15 for the period ending January 31.

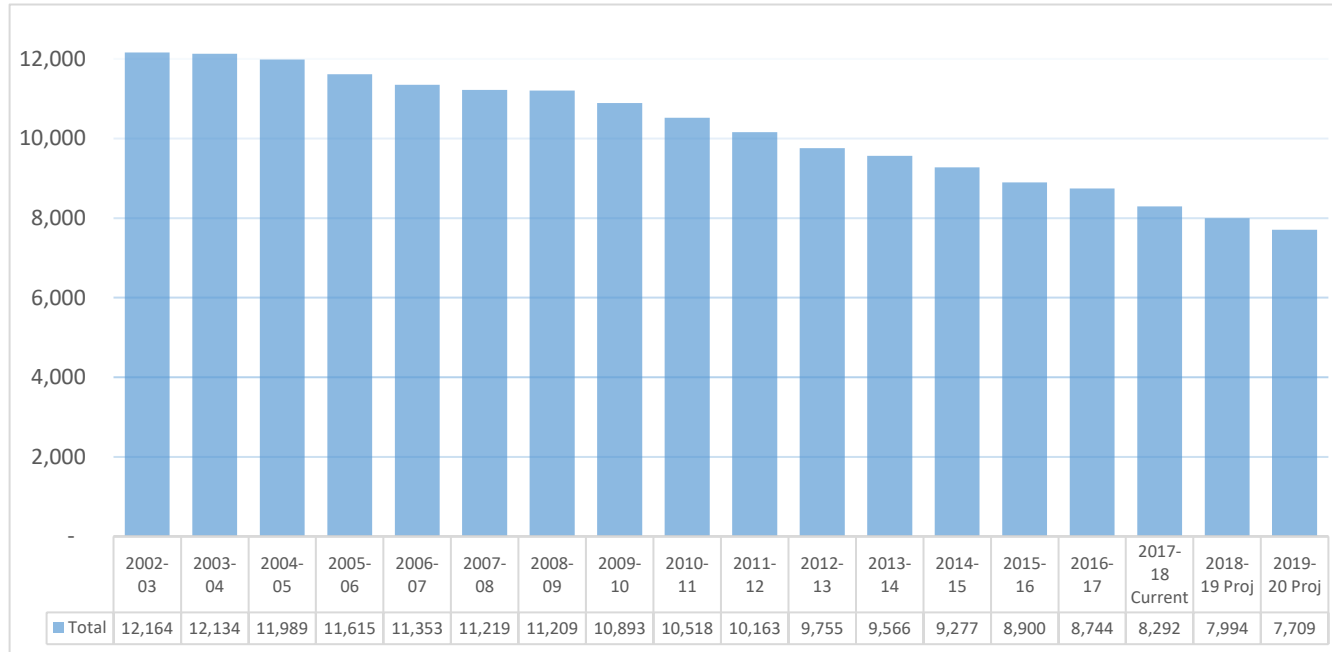
The interim reports must include a certification of whether or not the District is able to meet its financial obligations during the current and two subsequent fiscal years. The interim reports are submitted with a positive, qualified, or negative certification. A positive certification is assigned when the District projects that it **will** meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the District **may not** meet its financial obligations for the current or two subsequent fiscal years. Finally, a negative certification is assigned when the District projects that it **will not** to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

AUSD is submitting the 2017-18 first interim report with a **positive** certification and projects that reserves will meet the minimum 3% for economic uncertainties in the current and two subsequent fiscal years, as required by the Los Angeles County Office of Education (LACOE) and the State of California.

Enrollment and Average Daily Attendance

Enrollment Trend

AUSD derives most of its general fund revenues and entitlements from student enrollment and the average daily attendance (ADA) – both enrollment and ADA are key drivers of the District's financial health. The following graph shows AUSD's enrollment from 2002-03 to 2016-17 for students in grades kindergarten (K) through twelve as well as the projected enrollment for the current and following 2 years.



During the fifteen-year period between 2002-03 and 2016-17, the District experienced declines in student enrollment averaging a loss of 1.87% per year; enrollment declined in every single year during this time period. Enrollment in grades K through 12 was 12,164 students in 2002-03 and dropped to 8,744 in 2016-17, a decline of 28.12%.

Declining enrollment and its impact on general fund revenues will remain one of the most challenging financial and operational factors for AUSD in the coming years. During the next two fiscal years, enrollment is projected to decline an

additional **583** students. Changes in immigration laws, District of Choice, charter schools, and other demographic factors could cause declines in enrollment greater than is currently projected.

Birth Data and Future Enrollment

One driver of future student enrollment is the number of school-age children born and living within the boundaries of AUSD. The table below presents the number of births from mothers residing in zip code 91702:

<i>Year</i>	<i>1999</i>	<i>2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>Total</i>
# of Births	1,188	1170	1137	1130	1065	1141	1110	1132	1073	1066	982	878	912	856	
# Change		-18	-33	-7	-65	76	-31	22	-59	-7	-84	-104	34	-56	-332
% Change		-	-	-	-	7.1%	-	2.0%	-	-	-	-	3.9%	-6.1%	-27.9%

The number of births from mothers who reside in zip code 91702, between 1999 and 2012, declined approximately 28% - generally in line with the decline in student enrollment between 2002-03 and 2015-16. Children born in 2012 are expected to enroll in kindergarten in years 2016-17 and 2017-18. An aging population, the effect of the severe recession, and other factors have likely contributed to the decline in the number of births. Until the number of children born increase, AUSD is not likely to see significant growth in enrollment and will likely continue to experience declining enrollment. The declining birth rates will likely result in continuing declines in student enrollment in the coming years.

Projected Enrollment

Enrollment for 2017-18 in grades K through 12 is 8,292. The decline of 452 students versus the prior year is significant, representing a decline of 5.5%. Using a three-year weighted average cohort survival factor from past enrollment trends, enrollment projections for 2018-19 and 2019-20 were developed and used for purposes of this report – The table below compares the current enrollment for 2017-18 and projected enrollment for 2018-19 and 2019-20 at the time of the budget adoption and this report (first interim):

Projected Enrollment	2016-17	2017-18	2018-19	2019-20
	Actual	Current	Projected	Projected
Adopted Budget 17-18	8,617	8,479	8,332	8,239
First Interim 17-18	8,744	8,292	7,994	7,709
Difference	127	-187	-338	-530
Loss from Prior Year	-184	-452	-298	-285

District of Choice and changes to laws could have a substantial impact on enrollment in future years – those unknown variables are not factored into the projected enrollment numbers, but could adversely impact enrollment. The District will assign any projected available reserves in excess of the 3% required by the state in order to minimize the risk that District of Choice and other factors could adversely affect the District's ability to meet its financial obligations in future years, especially in light of current projected deficit spending in subsequent years.

A projected average daily attendance to enrollment ratio of 0.96 is assumed in all future years, yielding the following projected ADA in the current and two subsequent fiscal years: **7,995 ADA in 2017-18; 7,696 ADA in 2018-19; and 7,424 ADA in 2019-20.** The District's historical ratio of ADA to enrollment had varied from 96.3% to 96.6% in recent years.

Local Control Funding Formula (LCFF)

While enrollment and average daily attendance are primary drivers of funding in the Local Control Funding Formula (LCFF) for the District, other factors also contribute to the entitlement amounts. These other factors include cost of living adjustments, gap funding percentages, and unduplicated pupil counts. The table below summarizes these other factors for the current and two subsequent fiscal years:

Factor	2016-17	2017-18	2018-19	2019-20
LCFF COLA	0.00%	1.56%	2.15%	2.35%
Gap Funding %	55.03%	43.97%	71.53%	73.51%
Unduplicated Pupil %	83.19%	82.62%	82.71%	82.32%

Low cost of living adjustments (COLA) on LCFF funding and reaching full LCFF target entitlements will mean growth in per-student funding will increase at a much slower rate than had been enjoyed by the District during the 2013-14 through 2016-17 school years. Local Control Funding peaked during the 2016-17 school year for AUSD and is projected to decline thereafter as a result of declining enrollment (and the low COLA). During the 2013-14 through the 2016-17 school year, funding per student under LCFF grew more quickly than the District's enrollment decline. The table below shows projected ADA, funded ADA, LCFF funding per ADA, and total LCFF funding for the 2016-17 through 2019-20 school years:

Factor	2016-17	2017-18	2018-19	2019-20
ADA	8,383	7,995	7,696	7,424
Funded ADA	8,623	8,384	8,046	7,724
Funding per ADA	\$10,076	\$10,319	\$10,639	\$10,888
Total LCFF Funding (Current)	\$86,885,951	\$86,514,479	\$85,597,982	\$84,098,256

Other State Revenues and One-Time Funds

Other State Revenues make up approximately 6.17% of total District revenues for the 2017-18 school year. Approximately \$1.2 million are one-time funds from the State's enacted budget to "pay down a portion of the debt owed to LEAs for mandated cost reimbursements." One-time revenues from the State are not projected for following two years. The following table shows Other State Revenues included in the 2016-17 First Interim budget and two subsequent fiscal years:

Other State Revenues	2016-17	2017-18	2018-19	2019-20
<i>Unrestricted</i>				
One-time Mandate Funds	\$1,845,190	\$1,232,275	\$0	\$0
Mandated Block Grant	\$316,600	\$180,126	\$180,126	\$180,126
Lottery: Unrestricted	\$1,305,532	\$1,203,484	\$1,203,484	\$1,203,484
Other	\$4,287	\$0	\$0	\$0
<i>Restricted</i>				
ASES Program	\$1,577,900	\$1,587,271	\$1,587,271	\$1,587,271
Lottery: Restricted	\$429,216	\$358,000	\$358,000	\$358,000
Prop 39: CA Clean Energy	\$1,692,226	\$512,328	\$512,328	\$512,328
Special Education & Other	\$746,507	\$674,217	\$674,217	\$674,217
Specialized Secondary	\$0	\$35,000	\$35,000	\$35,000
Career Technical Education	\$238,598	\$881,917	\$0	\$0
STRS-On-Behalf	\$5,042,191	\$0	\$0	\$0
Total:	\$13,198,247	\$6,664,618	\$4,550,426	\$4,550,426

Federal Revenues

Federal Revenues in the General Fund are received primarily through grants and entitlements under the Every Student Succeeds Act (ESSA) and the Individuals with Disabilities Education Act (IDEA). Federal revenues make up approximately 6-7% of our total general fund revenues. For the 2016-17 school year and three subsequent years, Federal Revenues are made up of the following:

Federal Revenues	2016-17	2017-18	2018-19	2019-20
<i>Unrestricted</i>				
Forest Reserves Funds	\$10,227	\$14,500	\$14,500	\$14,500
Other	\$117,412	\$0	\$0	\$0
<i>Restricted</i>				
IDEA Funds	\$2,706,675	\$2,310,480	\$2,310,480	\$2,310,480
ESSA (Title I, III, etc.)	\$4,787,251	\$4,405,353	\$4,405,353	\$4,405,353
Other	\$355,609	\$184,330	\$184,330	\$184,330
Total:	\$7,977,174	\$6,914,663	\$6,914,663	\$6,914,663

Local Revenues

The District budget includes special education revenues from the East San Gabriel Valley SELPA, including AB602 Special Education funding and excess cost billings to other Districts, in local revenues. Other Local Revenues also include interest earned on cash maintained at the County Treasury and other miscellaneous revenues and prior year reimbursements received during the school year. For the 2016-17 school year and three subsequent years, Other Local Revenues are as follows:

Local Revenues	2016-17	2017-18	2018-19	2019-20
<i>Unrestricted</i>				
Interest	\$203,124	\$80,000	\$80,000	\$80,000
Other Unrestricted	\$457,764	\$321,287	\$321,287	\$321,287
<i>Restricted</i>				
SELPA Funds	\$6,652,471	\$6,814,909	\$6,814,909	\$6,814,909
Other Restricted	\$452,683	\$2,033	\$2,033	\$2,033
Total:	\$7,766,042	\$7,218,229	\$7,218,229	\$7,218,229

Proposition 55 (Nov 2016) – Tax Extension for Education & Healthcare

On November 8, 2016, Proposition 55 – Tax Extension to Fund Education and Healthcare was passed by California voters by a 62.3% to 37.7% margin (figures from the day after the election). The measure will extend by twelve years the temporary personal income tax increase enacted in 2012 (Prop 30) on earnings over \$250,000, with tax revenues allocated to K-12 schools, community colleges, and, in certain years, healthcare. The enacted measure is expected to generate anywhere from \$4 billion to \$9 billion annually from the calendar year 2019 through 2030.

The increase in State tax revenues will commence January 1, 2019, which lies half-way through the 2018-19 school year – the first ‘out-year’ presented on the 2017-18 adopted budget multi-year projection. The impact of the enacted ballot measure on the 2018-19 school year is factored in the LCFF COLA and Gap Funding assumptions used (as projected by the State and LACOE).

Other Revenue Factors

Revenues will decline proportionally with declining enrollment over time, but other factors may also impact general fund revenues. One of these factors is the growth prospects for the California economy and State tax revenues. Future

recessions will have an impact on funding for education. The District must be prepared to weather both continuing declines in enrollment and possible future recessions.

Expenditures

While revenues, particularly LCFF, are projected to decline after 2017-18 fiscal year, expenditures will likely continue to increase unless cost-saving measures, including reductions in staffing, programs, and other measures are enacted. In the short term, expenditure reductions must immediately address the projected deficit spending as reported in Form MYPI of the adopted budget report. In the long term, expenditure reductions that are proportional to the loss of revenue from the declining enrollment must be enacted in order for the District to meet its financial obligations. Inflation, increases in pension costs and health benefit costs, rising fuel and energy costs, the future negotiations with the District's bargaining groups will only exacerbate the need for expenditure reduction and other cost-saving measures to be enacted promptly and in proportion to the projected deficit spending.

Employee – Total Compensation Costs

Personnel costs, including certificated salaries, classified salaries, and benefit costs, make up the largest portion of the general fund budget of AUSD (and nearly all Districts in the State). Factors that affect personnel costs include negotiated salary and benefit changes, CalPERS and STRS cost increases, increases in retiree benefit costs, increases in the minimum wage, and the overall instructional and operations needs of the District. These factors combined represent total compensation costs. As enrollment declines, staffing levels and personnel costs must adapt to changing levels of work and funding available to the District, and changing needs. The table below contains actual personnel costs for 2016-17 and projected personnel costs for the 2017-18 school year and two subsequent fiscal years:

Personnel Costs	2016-17	2017-18	2018-19	2019-20
Certificated Salaries	\$48,960,330	\$49,123,788	\$49,615,026	\$50,111,176
Classified Salaries	\$17,557,825	\$17,979,947	\$18,134,575	\$18,290,532
Employee Benefits	\$17,226,173	\$18,945,639	\$20,847,631	\$22,464,558
STRS on behalf	\$5,042,191			
Total Personnel Costs	\$88,786,519	\$86,049,374	\$88,597,232	\$90,866,266

Future Pension Cost Increases

Future pension costs increases are projected to have a significant impact on AUSD's budget and total employee compensation costs. The tables below summarize the projected employer funding rates for the Public Employees' Retirement Systems (PERS) and the State Teachers' Retirement System (STRS), and the projected increase in costs through 2019-20:

STRS	2016-17 Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
STRS Rate	12.58%	14.43%	16.28%	18.13%	19.10%
% Point Increase	1.85%	1.85%	1.85%	1.85%	0.97%
STRS Cost*	\$6,157,965	\$6,722,369	\$8,077,326	\$9,085,156	\$9,666,947
PERS	2016-17 Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
PERS Rate	13.89%	15.531%	18.10%	20.80%	23.80%
% Point Increase	2.041%	1.643%	2.569%	2.70%	3.00%
PERS Cost*	\$1,752,895	\$2,568,598	\$3,282,358	\$3,804,431	\$4,390,583
Total Cumulative Increase from 2016-17		\$1,380,107	\$3,448,824	\$4,978,727	\$6,146,670

As shown the table above, AUSD's pension costs are projected to increase more than \$6.1 million, which is more than paid in 2016-17, by 2020-21. The increases in the PERS and STRS costs do not factor any salary increases in future years, which would further increase the costs and impact on the budget and reserves.

Status of Negotiations

In June 2016, the District and the Azusa Educators Association reached a two-year settlement on salary negotiations, which provided a 3.5% salary schedule increase for 2015-16 and a 4.12% salary schedule increase for 2016-17. The District is currently in negotiations for employer health benefit contribution amounts.

In March 2017, the District and the Azusa Federation of Adult Educators (AFAE) reached a one-year settlement on salary negotiation, which provided an increase of current certificated hourly rates of pay by 3.0% retroactive to Jul 1, 2016. It is for 2016-17 only, and the hourly rate of pay will return to the hourly rate effective as of Jul 1, 2015. In November 2017, the District and AFAE negotiated a salary increase of 3% ongoing and a 2% onetime increase for 2017-18 and 2018-19 school years.

In June 2017, the District and the California School Employees Association (CSEA) reached a one-year settlement on salary negotiation, which provided a 3.0% salary schedule increase for 2016-17 retroactive to Jul 1, 2016. The District is currently in negotiations for employer health benefit contribution amounts.

Restricted Routine Maintenance Account (RRMA) And Deferred Maintenance

As specified in AB 104, minimum contribution requirements to RRMA are gradually increased to 3% of general fund expenditures by 2020-21. In the 2016-17 school year, the District is already contributing 3% of general fund contributions to the RRMA. In addition, the District is contributing approximately \$450,000 to Deferred Maintenance Fund every year.

Reserves

As detailed in the 2017-18 First interim report form MYPI, the District's deficit spending is projected to \$4.3 million in 2017-18, \$4.7 million in 2018-19 and \$4.0 million in 2019-20 – even with ongoing reductions in expenditures enacted in 2017-18. Expenditures reductions and other cost-saving measures must continue to be enacted to address the deficit spending so that reserves of at least 3% are maintained in future years, and that District continues to meet its financial obligations. The table below summarizes the District's reserves and components of ending fund balance. As shown below, the District will have reserves of 3.15% by the end of the 2020-21 school year.

Summary of Reserves	2016-17	2017-18	2018-19	2019-20	2020-21
Fund 01 - Beginning Balance	\$15,892,633	\$16,839,410	\$12,555,371	\$7,835,586	\$3,873,467
Unrestricted - Surplus / (Deficit)	(\$976,251)	(\$2,910,541)	(\$1,959,103)	(\$3,962,119)	(\$26,567)
Restricted - Surplus / (Deficit)	\$1,923,028	(\$1,373,498)	(\$2,760,682)	\$0	\$0
Fund 01 - Ending Balance	\$16,839,410	\$12,555,371	\$7,835,586	\$3,873,467	\$3,846,900
Non-spendable	235,375	235,375	235,375	235,375	235,375
Restricted	4,134,180	2,760,682	0	0	0
Assigned	500,000	500,000	500,000	500,000	500,000
Reserve for Economic Uncertainties	\$11,969,855	\$9,059,314	\$7,100,211	\$3,138,092	\$3,111,525
Special Reserve Fund	\$3,469,298	\$3,492,298	\$3,515,298	\$3,538,298	\$154,957
Total Available Reserve	\$15,439,153	\$12,551,612	\$10,615,509	\$6,676,390	\$3,266,482
	13.53%	11.17%	9.74%	6.25%	3.15%

Concluding Remarks

In the 2016-17 estimated actuals and 2017-18 Adopted Budget Report, the District had identified cost-saving measures totaling \$1.5 million. The District has identified an additional \$2.5 million in cost-savings that will be enacted as midyear cuts for the 2017-18 School year. Based on current enrollment trends, state funding assumptions, and projected increases in STRS and PERS, the District needs to reduce spending by a minimum of \$5.8 million in the 2018-2019 school year. In the 2019-2020 school year, the District needs to make an additional \$4.5 million dollars of reductions and another \$4.9 million dollars of reductions in the 2020-2021 school year. The current fiscal stabilization plan and the related \$4 million in expenditure reductions this year will only partially solve the District's deficit spending but will suffice to maintain projected reserves of at least 3% by the end of the 2020-21 school year.

Many factors will impact the District's financial projections and reserves in the coming years and beyond. However, absent significant changes in State funding or demographic factors, we can expect that the following key factors to impact the District budget and fiscal solvency:

- The projected loss of 1035 students during this and the next two fiscal years
- Continued enrollment declines through the foreseeable future, based on known enrollment and demographic trends
- STRS and PERS pension costs increasing more than \$2,068,717 next fiscal year and an additional \$1,529,903 in 2019-20 and \$1,167,943 in 2020-21.
- STRS and PERS pension costs rising more than \$6.1 million by 2020-21 (three years from now)
- Projected deficits are continuing through 2020-21.

While the District enjoys moderate reserve levels in the current year, the factors outlined above, and other cost pressures (rising minimum wage, increasing retiree benefit costs, rising fuel, utilities, and other operating costs) will require additional cost reductions. Accelerating cost-saving measures, in general, will reduce the scale of the reductions in the coming years.

Long term, the District must address 'fixed' costs of operations, including the costs of operating, maintaining, and staffing the 18 school sites – by exploring options for repurposing, closing, selling, or leasing of facilities.

This assumptions narrative is intended to supplement the financial information provided in the 2017-18 adopted budget report, including the various financial forms and supplemental forms.

END