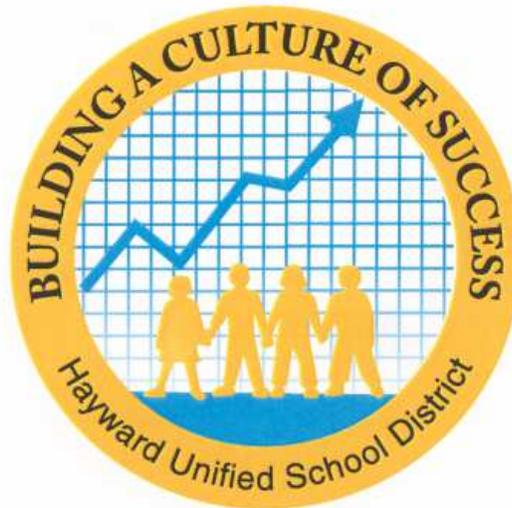




HAYWARD UNIFIED SCHOOL DISTRICT

Building a Culture of Success – Made in Hayward

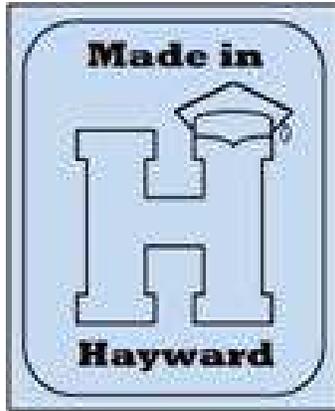
2017-18 Second Interim Financial Report



March 14, 2018

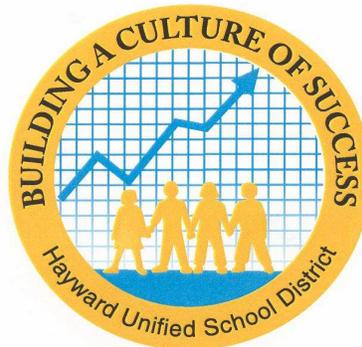
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Hayward Unified School District Mission Statement

The mission of the Hayward Unified School District is to promote educational excellence by empowering students to become dynamic leaders in a global society.



**HAYWARD UNIFIED SCHOOL DISTRICT
SECOND INTERIM
2017-2018**

Board of Trustees

Dr. Annette Walker, President

Mr. William McGee, Vice President

Mrs. Lisa Brunner, Clerk

Dr. Luis Reynoso, Trustee

Dr. Robert Carlson, Trustee

District Administration

**Dr. Matt Wayne
Superintendent**

**Ms. Chien Wu-Fernandez
Associate Superintendent, Student and Family Services**

**Dr. Peter Parenti
Assistant Superintendent, Education Services**

**Ms. Delia Ruiz
Assistant Superintendent, Human Resources**

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: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2018 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: Douglas Crancer Telephone: 510-784-2600 X72705
Title: Consultant E-mail: douglas@rylandsbc.com

Criteria and Standards Review Summary

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

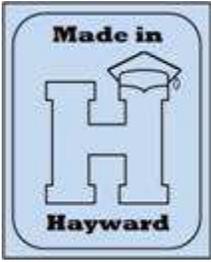
CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

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

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

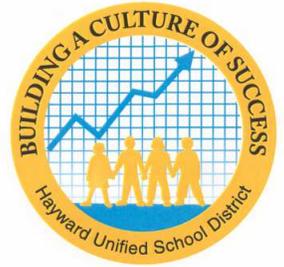
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will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

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



Hayward Unified School District

Building a Culture of Success - Made In Hayward



BOARD COMMITMENT TO EXPENDITURE REDUCTION SUPPLEMENTAL CERTIFICATION

Education Code Section 33127 states:

“The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).”

In certifying the 2017-18 Second Interim Report as positive, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. Due to the magnitude of reductions needed, the District has yet to identify detailed reductions for the 2018-19 fiscal year. As a result, the Board recognizes that the District must implement a minimum of \$3.9 million in ongoing budget reductions to maintain a positive certification and receive an approved Adopted Budget from the County Office of Education. It is further recognized that the District will submit a detailed list of Board-approved ongoing budget reductions with the 2018-19 Adopted Budget.

Hayward Unified School District

By: _____
Superintendent or Designee

Hayward Unified School District
2017-18 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2018
Presented March 14, 2018

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, as well as the financial condition of the Hayward Unified School District as of the second reporting period. In addition, the Second Interim Report contains detailed budget, multi-year projections, and estimated cash flow reports.

Governor's Proposed Budget for 2018-19

The release of the Governor's budget begins the six-month process of enacting a new state spending plan. Aside from a larger-than-anticipated increase in state revenue projections resulting in a sizable increase in K-14 (Proposition 98) spending levels, the Governor's proposals contain few surprises. As he has done in recent years, the Governor warned that California is now experiencing its longest economic recovery since World War II and that a recession is inevitable.

In his final proposed budget, the Governor announced that he would be able to fully fund his signature school funding reform, the Local Control Funding Formula (LCFF), and the Rainy Day Budget Reserve. Nevertheless, the Governor maintains his commitment to fiscally conservative revenue projections, and demonstrates a continuing resistance to creating new programs.

- The Governor's budget contains over \$2 billion in one-time education spending.
- While underscoring his continuing concern over the condition of PERS and STRS pension funds, the Governor proposes no additional increases to employer (or employee) contributions beyond those already scheduled.
- Fiscal prudence is in order as there is much to be clarified over the next five months:
 - The proposed \$1.757 billion in one-time discretionary funding will be the budget balancer used to address legislative priorities and any revenue shortfalls in the state budget through budget adoption in June. Districts that budget these funds in their 2018-19 multiyear projections need to ensure that the spending plan is flexible, scalable and adjustable.
 - *While it is not advised to balance the 2018-19 budget based on one-time funds, Hayward Unified School District is utilizing such funds as a bridge; if enrollment increases or the state allocates more revenue above projections, future reductions may not be necessary.*
 - The possible negative impacts of the federal budget on California's budget are uncertain, as the economic and revenue forecasts used to build the Governor's budget do not consider the federal tax changes enacted last December.
 - Beginning in 2019-20, LCFF growth estimates will be limited to calculated COLA adjustments.

LCFF Gap Funding and Cost-of-Living-Adjustment (COLA): Funding for the Local Control Funding Formula (LCFF) increased by \$2 billion and is expected to bring the formula to 100% of full implementation in 2018-19. Illustrated below is a comparison of the gap funding percentages and COLA percentages from last year’s May Revise through the current Governor’s budget proposal:

Description	2016-17	2017-18	2018-19	2019-20
LCFF Gap Funding % – Proposed (May 2017)	55.03%	43.97%	71.53%	73.51%
LCFF Gap Funding % – Enacted (June 2017)	56.08%	43.19%	66.12%	64.92%
LCFF Gap Funding % – Revised (January 2018)	56.08%	44.97%	100% (Target)	N/A (Target)
Annual COLA – Proposed (May 2017)	0.00%	1.56%	2.15%	2.35%
Annual COLA – Enacted (June 2017)	0.00%	1.56%	2.15%	2.35%
Annual COLA – Revised (January 2018)	0.00%	1.56%	2.51%	2.41%

One-Time Discretionary Funding. The Governor proposes \$1.757 billion (\$295 per ADA est.) in one-time Proposition 98 funding for school districts, charter schools and county offices of education. The funds are intended to offset any mandate reimbursement claims.

While one-time discretionary funding has been a consistent part of recent education budgets, the concept of reducing the one-time funding for some LEAs as a result of liabilities is new. The Health Care Services and K-12 education budgets include estimated repayments of \$221.8 million to the federal government related to overpayments of claims in the Medi-Cal Administrative Activities (MAA) and LEA Billing programs. To reimburse the State for the payments made on behalf of the LEAs, the administration proposes withholding the amounts owed from the one-time discretionary allocations. Accordingly, the budget proposes, to the extent an LEA has an outstanding balance associated with these overpayments, the one-time discretionary funding appropriated to that LEA in the 2018-19 fiscal year would be applied to repay the State’s General Fund.

In terms of the Mandate Block Grant, the Enacted State Budget includes the California Assessment of Student Performance and Progress (CAASPP) mandate as proposed in the May Revision. It also includes mandated reporter training with an additional \$7.9 million to cover the inclusion of the mandate. Lastly, the Enacted State Budget provides an additional \$3.5 million relating to a COLA for the program. The sum of the additions amounts to an increase of approximately \$2 per ADA.

Program Reforms and New Expenditure Proposals. The Governor also proposes fiscal and policy reforms in the Statewide System of Support and Accountability, Career Technical Education, Special Education and Early Child Care, Teacher Recruitment/Retention, and School Facilities.

California’s System of Support and New Accountability System. In conjunction with the implementation of the California School Dashboard, the Governor proposes ongoing funding for a statewide system of support designed to provide progressive tiers of targeted assistance to eligible districts and added transparency requirements for LEAs.

The Governor’s budget also contains two proposals to “improve fiscal transparency and complement the new accountability system:”

- Require LEAs to show how their budget expenditures align with the strategies detailed in their LCAPs for serving students generating supplemental grants
- Calculate and report on a single website the total amount of supplemental and concentration funding provided to each LEA under the LCFF

The budget summary and administration briefings emphasized that county offices of education will serve as the first line of assistance within this emerging structure. However, it was also stressed that the California Collaborative for Educational Excellence (CCEE) and the CDE are integral components of the statewide system of support and will be expected to provide technical assistance and, in extraordinary circumstances, intervention for school districts, county offices of education, and charter schools identified as needing differentiated support.

Career Technical Education Funding. The Governor proposes to expand the Strong Workforce Program that was created in 2016 and funded at \$248 million in 2017 through community colleges. Specifically, the budget proposes an ongoing increase of \$200 million in Proposition 98 funding to be awarded through competitive grants to LEAs that establish and support K-12 CTE programs that are aligned with needed industry skills. These grants will strengthen collaboration through the existing Strong Workforce Program. In addition, an ongoing increase of \$12 million in Proposition 98 funding is provided to fund local industry experts, workforce pathway coordinators, who will provide technical support to LEAs operating CTE programs.

Special Education. The Governor’s budget makes note of data from the California School Dashboard that two-thirds of school districts identified for differentiated assistance are based on the performance of students with disabilities. In addition, the administration has considered recent reports and recommendations from the California Statewide Special Education Task Force and the Public Policy Institute of California and makes the following proposals:

- Require Special Education Local Plan Areas (SELPA) to complete a SELPA local plan template and summary document that aligns the services noted in their local plans with the goals identified in their member districts’ LCAPs
- Require SELPAs to summarize how their annual budget plan links to the services and activities in their local plan for the ensuing fiscal year to improve special education budgeting transparency and accountability
- Provide \$10 million in ongoing Proposition 98 funding through competitive grants for SELPAs to work with county offices of education to provide LEAs with technical assistance to improve student outcomes as part of the statewide system of support

- Provide \$100 million in one-time Proposition 98 funding to increase and retain special education teachers with the Teacher Residency Grant Program and Local Solutions Grant Program

Special Education and Early Education (Inclusive Early Education Expansion Program).

The budget proposes an additional \$167 million in funding (\$125 million one-time Proposition 98 and \$42.2 million one-time federal TANF) to increase the availability of inclusive early education and care for children ages 0 to 5 years old, including those with exceptional needs. Funds are for training, equipment, and facilities renovation; priority will be for providers that expand availability of care for children in low-income, high-need areas of the state.

K-12 Facilities & School Bond. Approximately \$653 million in bond authority for 2018-19 is proposed to fund new construction, modernization, career technical education, and charter facility projects. Department of Finance staff report that it is the Governor’s intention for these funds to be distributed to LEAs following two bond sales (fall and spring). The distribution will be based on the Office of Public School Construction’s processing of project applications, and on the State Allocation Board’s approval of these projects.

Reserves

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

The Governor’s January budget proposal assumes continued economic expansion, yet the Governor continues to stress that fiscal restraint has never been more important. By the end of 2018-19, the expansion will have matched the longest since World War II. To buffer the state against uncertainty and future budget cuts, the Governor proposes to fund the Rainy Day Fund in 2018-19 at 100% of its constitutional target (10% of expenditures), bringing total state reserves to approximately \$15.7 billion. It’s important for districts to recognize the Rainy Day Fund is designed to protect the non-Proposition 98 side of the state budget and, when fully funded, will delay possible cuts for districts that might otherwise be necessary during an economic downturn.

According to the Governor, even a mild recession could result in lost revenue of \$20 billion annually, and recovery takes years.

The district reserve cap is not operable in the current year or in 2018-19 and is not expected to be operable in 2019-20. SB 751 modified Education Code 42127.01 (the district reserve cap), and these changes became effective January 1, 2018. The Public School System Stabilization Account (PSSSA) must now contain a balance of 3% or greater of the Proposition 98 amount in that year to trigger the reserve cap in the following year. Reserves would be capped at 10% (including designated and undesignated reserves in the General Fund (Fund 01) and Special Reserve Fund (Fund 17)) as long as the amount in the PSSSA remained at 3% or greater of the Proposition 98 amount in each preceding year. Basic aid and small school districts (those with fewer than 2,501 ADA) are exempt from the reserve cap.

The four conditions that must be met to enable a transfer to the PSSSA are:

1. Proposition 98 is funded based on Test 1
2. Proposition 98 maintenance factor is fully repaid
3. Proposition 98 is sufficient for enrollment growth and statutory COLA
4. At least 8% of state general fund revenues must come from capital gains

The likelihood of the reserve cap becoming operable in future years remains low but if this does come to pass, districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

Proposition 39 – Clean Energy Job Act

The 2017-18 Adopted Budget allocated \$376.2 million in funding for the 2017-18 fiscal year, bringing the five-year total to \$1.75 billion. In addition, newly adopted SB 110 states any funds remaining after 2017-18 continue to be available for future years for grants and loans to school districts and county offices. One significant use of the funds will be for school bus retrofit or replacement. Priority will be to school districts and county offices operating the oldest school buses or school buses operating in disadvantaged communities.

2017-18 Hayward Unified School District Primary Budget Components

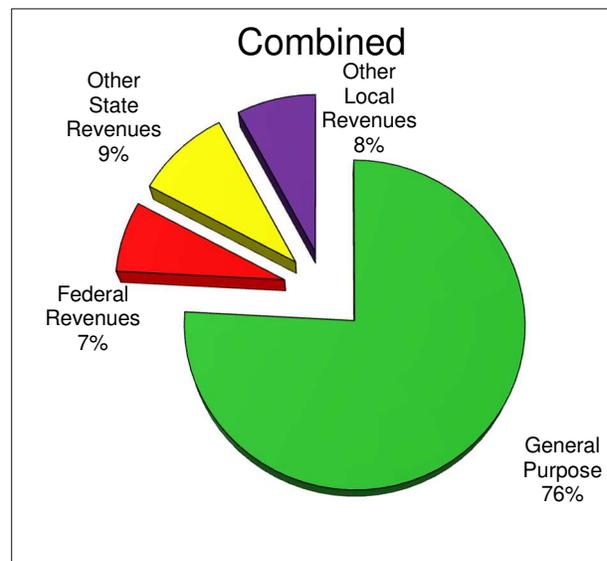
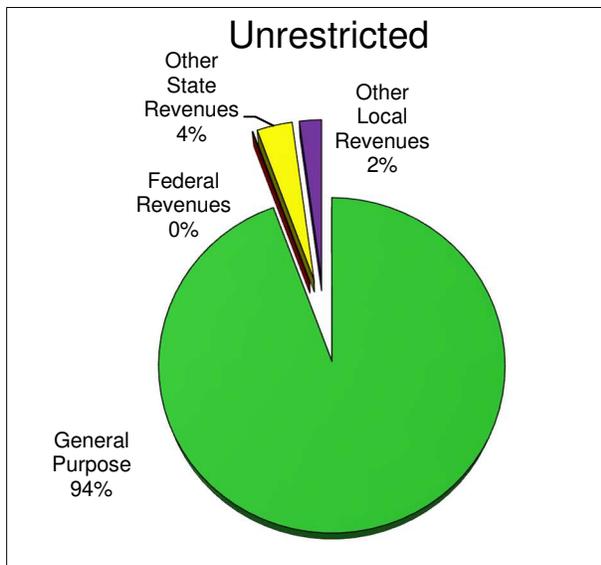
- ❖ Average Daily Attendance (ADA) is estimated at 19,427 vs. 19,601 as projected at First Interim.
 - Based on past trends, the attendance to enrollment yield is now projected to be approximately 95% instead of 96% as originally projected.
 - Due to declining enrollment, the funded ADA will be based on the adjusted prior year ADA of 19,469 instead of 19,601 as projected in the 2017-18 First Interim Report; a difference of approximately \$1.3 million
 - As a result of accounting for students transferring to a District-authorized charter school from a District non-charter school, the District's projected funded ADA is reduced by approximately 257 ADA from 2016-17.
- ❖ The District's unduplicated pupil percentage for supplemental/concentration funding is 77.75%, which is up from the 2016-17 unduplicated percentage of 75.09%.

- ❖ Lottery revenue is estimated to be \$146 per ADA for unrestricted purposes and \$48 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$30 for K-8 ADA and \$58 for 9-12 ADA.
- ❖ One-Time Mandate Funds are estimated at \$147 for K-12 ADA.
- ❖ Unrestricted budget amounts relating to retiree benefits were reduced by approximately \$943,000 since there is currently an excess amount in the liability (holding) account that can be utilized. Please note that this was a one-time reduction for 2017-18 only.
- ❖ The budget continues to project that \$500,000 will not be spent in unrestricted supplies.
- ❖ Special education contracted services related to transportation costs were reduced by approximately \$800,000 due to anticipated savings from contracting with a different vendor.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue	\$192,908,372	\$194,235,192
Federal Revenues	\$114,054	\$17,977,792
Other State Revenues	\$7,019,577	\$23,971,759
Other Local Revenues	\$4,355,012	\$19,897,343
TOTAL	\$204,397,015	\$256,082,086



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

The creation of Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2017-18. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA) Budget	
2017-18 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$24,882,635
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$17,965,750
<i>Classified Support Salaries</i>	\$2,639,301
<i>Benefits</i>	\$4,277,584
TOTAL	\$24,882,635
ENDING BALANCE	\$0

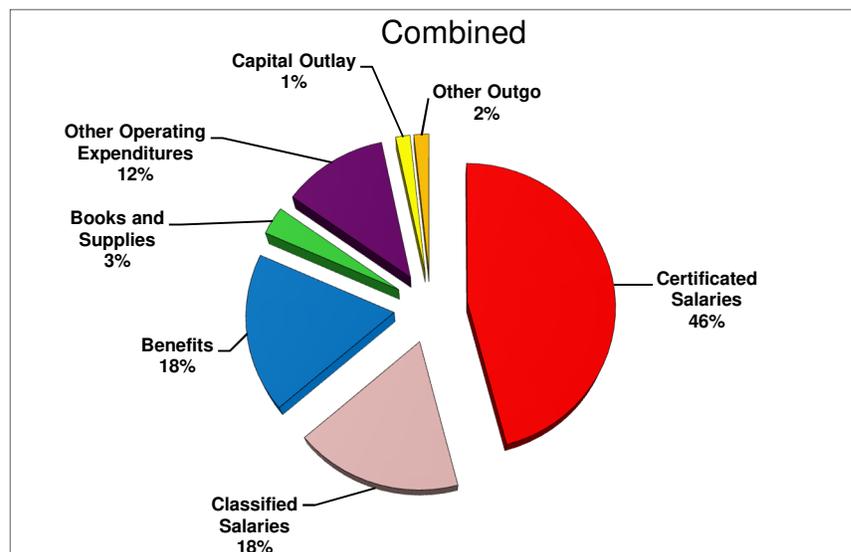
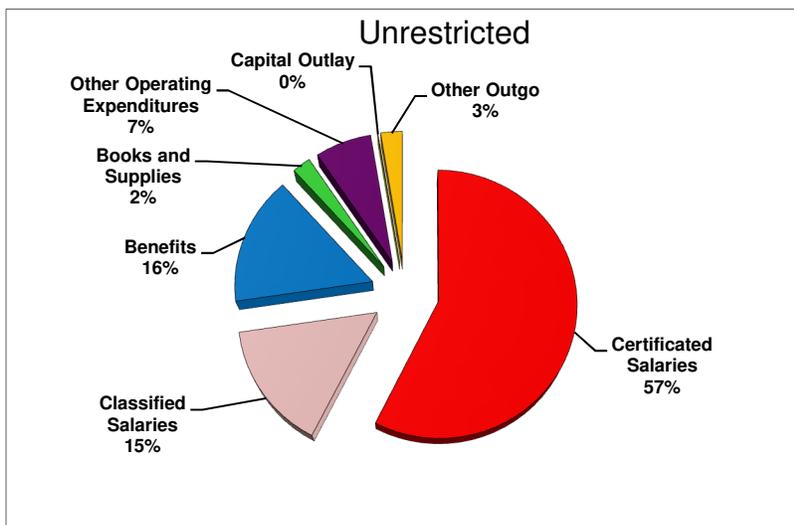
Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 88% of the District's unrestricted budget, and approximately 82% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$99,047,178	\$123,324,325
Classified Salaries	\$26,144,736	\$47,693,087
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$26,964,121	\$48,001,029
Books and Supplies	\$3,864,846	\$8,561,100
Other Operating Expenditures	\$11,741,651	\$31,943,818
Capital Outlay	\$65,015	\$4,360,711
Other Outgo (<i>Excludes Indirect Cost Recapitures</i>)	\$4,483,546	\$4,528,296
TOTAL	\$172,311,093	\$268,412,366

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions and transfers of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Local Program - Restorative Justice	\$1,551
Local Program - Billing Account	\$41,900
Restricted Maintenance Account	\$5,266,500
Special Education	\$33,910,548
Title I (<i>Contribution may not be needed based on final expenditures</i>)	\$55,523
TOTAL CONTRIBUTIONS	\$39,276,022

General Fund Summary

The District's 2017-18 Unrestricted General Fund projects a total operating deficit of \$4.97 million resulting in an estimated ending fund balance of \$8.15 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$114,000; and a reserve for economic uncertainty in the amount of \$8.03 million.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2017-18 school year.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change. While Measures I and Measure L have been fully appropriated for 2017-18, a significant portion will not be spent until subsequent years.

FUND	2016-17	Est. Net Change	2017-18
GENERAL (UNRESTRICTED & RESTRICTED)	\$19,673,364	(\$11,522,629)	\$8,150,735
ADULT EDUCATION	\$0	\$0	\$0
CHILD DEVELOPMENT	\$121,771	(\$89,825)	\$31,946
NUTRITIONAL SERVICES	\$5,641,728	(\$2,036,873)	\$3,604,855
MEASURE I	\$9,402,786	(\$9,402,786)	\$0
MEASURE L	\$196,310,383	(\$196,310,383)	\$0
CAPITAL FACILITIES	\$2,414,123	(\$607,000)	\$1,807,123
CAPITAL OUTLAY	\$530,188	(\$530,188)	\$0
BOND INTEREST & REDEMPTION	\$23,168,122	(\$6,702,338)	\$16,465,784
TOTAL	\$257,262,465	(\$227,202,022)	\$30,060,443

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

<i>Description</i>	<i>Fiscal Year</i>			
	2016-17	2017-18	2018-19	2019-20
Planning Factor				
COLA (DOF)	0.00%	1.56%	2.51%	2.41%
LCFF Gap Funding Percentage (DOF)	56.08%	44.97%	100%/Target	N/A - Target
STRS Employer Rates	12.58%	14.43%	16.28%	18.13%
PERS Employer Rates (PERS Board / Actuary)	13.888%	15.531%	17.70%	20.00%
Lottery – Unrestricted per ADA	\$144	\$146	\$146	\$146
Lottery – Prop. 20 per ADA	\$45	\$48	\$48	\$48
Mandated Cost per ADA / One Time Allocations	\$214	\$147	\$295	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$28	\$30.34	\$31.10	\$31.10
Mandate Block Grant for Districts: 9-12 per ADA	\$56	\$58.25	\$59.71	\$59.71
Mandate Block Grant for Charters: K-8 per ADA	\$14	\$15.90	\$16.30	\$16.30
Mandate Block Grant for Charters: 9-12 per ADA	\$42	\$44.04	\$45.15	\$45.15
Routine Restricted Maintenance Account * <i>Percentage of total General Fund expenditures and financing uses</i> <i>(Note: All LEAs that received ANY School Facility Program funding are required to deposit 3%* into their RRMA in the year in which the local control funding formula is fully implemented.)</i>	Lesser of: 3%* or 2014-15 Amount	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*	Greater of: Lesser of 3%* / 2014-15 Amount or 2%*	Equal to or greater than 3% of total General Fund expenditures & financing uses
Routine Restricted Maintenance Account (Prop 51) <i>(Note: LEAs receiving School Facility Program (SFP) Prop. 51 funding, the RRMA requirement reverts to 3% of total General Fund expenditures and financing uses after the receipt of the SFP funds.)</i>	N/A	Equal to or greater than 3% of total General Fund expenditures & financing uses	Equal to or greater than 3% of total General Fund expenditures & financing uses	Equal to or greater than 3% of total General Fund expenditures & financing uses

Revenue Assumptions:

Per enrollment trends and due to the expansion of Impact Charter School, the District anticipates enrollment to further decline in 2018-19. However, enrollment is expected to stabilize in 2019-20 due to projecting a greater number of kindergarten students entering the District than twelfth graders matriculating out of the District, and not expecting charter schools to expand. Further, The Local Control Funding Formula utilizes COLA factors per the Department of Finance's estimates, and is projected to be fully funded beginning 2018-19 per the Governor's proposed 2018-19 budget.

Federal revenue is expected to decrease for 2018-19 due to recognizing the end of Title IV revenue and removing Title II revenue due to its uncertainty. In addition, the decline from 2017-18 to 2018-19 consisted of eliminating carryover from 2016-17 into 2017-18, one time-funds, and other revenue that is volatile from year-to-year.

Unrestricted state revenue is expected to increase for 2018-19 primarily due to one-time mandate funding increasing from \$147 per ADA to \$295 per ADA, and is projected to sharply decline thereafter due to the loss of the one-time revenue. Restricted state revenue is expected to decrease for 2018-19 due to eliminating carryover from 2016-17 into 2017-18, one-time funds, and recognizing the end of the California Career Pathways Trust (CCPT) grant.

Local revenue is expected to slightly decline for 2018-19 due to eliminating carryover from 2016-17 into 2017-18, one time-funds, and other revenue that is volatile from year-to-year.

Increase of contributions to restricted programs is primarily due to budgeting for restricted step increases, and expected pension increases.

Expenditure Assumptions:

The changes in salaries are due to certificated step increases of approximately 1.6%, and classified step increases of approximately 1.8%. Unrestricted salary costs for 2018-19 incorporate the proposed certificated reductions of \$1.88 million, and classified reductions of \$487,000. In addition, vacant positions associated with the unrestricted General Fund and special education that were removed for 2017-18 have been incorporated in 2018-19 and subsequent years. Salary changes relating to the restricted General Fund incorporate the removal of activity funded from funds carried over from 2016-17, programs with volatile revenue, and grants that are projected to end.

Adjustments to benefits reflect the effects of salary changes noted above, and expected increases to employer pension percentages as illustrated below. In addition, budgeted retiree benefit amounts that were reduced in 2017-18 have been restored in 2018-19 and subsequent years.

On December 21, 2016, the California Public Employees’ Retirement System (CalPERS) Board took action to approve lowering what is known as the “discount rate” from 7.5% to 7.0% over three years beginning in 2018-19. This action effectively lowers what CalPERS projects will be the annual rate of return on its entire investment portfolio (i.e. investment return percentage).

Illustrated below are the actual rates through 2017-18 and projected rates through 2023-24.

CalPERS Rate Comparison								
Description	2016-17 Actual	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Employer Rates	13.888%	15.531%	17.70%	20.00%	22.70%	23.70%	TBD	TBD
Member (Pre-PEPRA)	7%	7%	7%	7%	7%	7%	7%	7%
Member (Post-PEPRA)	6%	6%	6%	6%	6%	6%	6%	6%

Assembly Bill 1469 (CalSTRS full-funding plan) increased the contribution rates that employers, employees and the State pay to support the California State Teachers’ Retirement System (CalSTRS). Similar to CalPERS, the CalSTRS Board lowered its assumed rate of return on its investment portfolio from 7.5% to 7.0% and adopted new demographic assumptions. Under Assembly Bill 1469 both State and employer contribution rates may be increased by the CalSTRS Board in order to maintain the goal of reaching full funding of the retirement system by 2046.

Current law increases STRS contribution rates to 19.1% beginning July 1, 2020. Further, under Education Code Section 22950.5, CalSTRS will have the authority to increase or decrease the employer and state contribution rates. However, the rates may not be increased by more than one percent in a year and cannot exceed 12% overall until the remaining unfunded actuarial obligation is eliminated. In addition, new CalSTRS members (hired after January 1, 2013) are required to pay at least half of the normal cost of the DB program; thus, these members' contributions will increase by 0.5% effective July 1, 2017.

Illustrated below are the statutory rates through 2020-21 and maximum rates from 2021-22 through 2023-24:

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5								
Description	2016-17 Actual	2017-18 Actual	2018-19 Approved	2019-20 Approved	2020-21 Approved	2021-22 Projected	2022-23 Projected	2023-24 Projected
Employer Rates	12.58%	14.43%	16.28%	18.13%	19.10%	19.10%	21.10% (Max.)	22.10% (Max.)
Member (2% at 60)	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	9.205%	9.205%	9.205%	9.205%	9.205%	9.205%	9.205%	9.205%

Unrestricted supplies are estimated to remain constant from 2017-18 due to restoring supply budget that were removed in the 2017-18 budget, and incorporating the proposed supply reductions of \$350,000. Restricted supply costs are estimated to decrease for 2018-19 due to removing activity funded from dollars carried over from 2016-17, programs with volatile revenue, and grants that are projected to end.

Unrestricted services and other operations are estimated to decline from 2017-18 due to removing one-time expenditures, and incorporating the proposed service and other operating reductions of \$560,000. Unrestricted services and other operations are projected to decline from 2018-19 to 2019-20 due to estimated 2018-19 Board and general obligation election costs. Restricted services and other operation costs are estimated to decrease for 2018-19 due to removing activity funded from funds carried over from 2016-17, programs with volatile revenue, and grants that are projected to end. In addition, the proposed service and other operating reductions of \$300,000 associated with special education services are included for subsequent years.

Other outgo is expected to decrease from 2017-18 due to reduced debt expenditures and expiring lease payments. Indirect cost recaptures are expected to decrease due to expected decreases in restricted expenditures. Lastly, unidentified reductions in the amount of \$6.3 million have been included in the budget in order for the District to be able to meet its minimum economic uncertainty reserve; the specific reductions for 2019-20 will be identified in the 2018-19 budget.

Estimated Ending Fund Balances:

During 2018-19, the District estimates that the unrestricted General Fund is projected to deficit spend by \$78,853 resulting in an unrestricted ending General Fund balance of approximately \$8.07 million. Please note that the projected spending deficit includes proposed reductions of approximately \$4.04 million.

During 2019-20, the District estimates that it will need to further reduce its unrestricted General Fund expenditures and financing uses by \$6.3 million in order to maintain its minimum reserve

for economic uncertainties. As noted above, the specific reductions for 2019-20 will be identified in the 2018-19 budget.

Significant Uncertainty Assumptions and Risks:

The 2017-18 Second Interim Report contains significant assumptions that would have a material financial effect if such assumptions do not materialize:

- Enrollment - Based on the latest demographic study, Kindergarten enrollment is expected to increase. Further reductions would need to occur if enrollment is less than projected.
- Affordable Care Act – As noted in the 2017-18 First Interim Report, the District received a notification letter from the IRS assessing preliminary penalties of \$3.8 million for calendar year 2015. This is being protested with reasonable assurance the District will owe about \$430,000 that has been accounted for in the budget.
- ROP Revenue – Although the amount is not confirmed, the District continues to project that it will be receiving one-time ROP revenue in the amount of \$1.06 million for 2018-19 and 2019-20.
- Legal Settlements – Amounts budgeted for legal settlements/judgements may not be sufficient if various pending cases are not found in the District’s favor.
- Special Education – As noted above, special education contract services have been reduced; however, special education costs are always a budget risk since a students may be identified at any time as needing additional services.
- Certificated Staff Reductions – The District is relying on attrition (resignations / retirement) based on past trends in order to achieve its staffing reductions.
- Routine Restricted Maintenance Account (RRMA) – There is currently varying guidance regarding the required RRMA contribution amount as follows:
 - One interpretation of the education code is that districts are required to contribute 3% of General Fund expenditures and uses in the year that the Local Control Funding Formula is fully funded.
 - A second interpretation of education code is that it is intended for districts to contribute 3% of General Fund expenditures and uses beginning 2020-21 with the intention of fully restoring the contribution level in the year that the LCFF was originally expected to be fully funded.

While Alameda County Office of Education (ACOE) has taken the general position of the districts requiring to contribute 3% of General Fund expenditures & uses to RRMA, ACOE will honor the second interpretation if the district’s justification for using less than 3% in the out years is reasonable. Further, ACOE encourages the District to strive to attain the 3% contribution as soon as possible.

Please note that if it is officially determined by the State that all districts are required to contribute 3% of General Fund expenditures and uses due to the LCFF being funded, it would reduce the District’s available unrestricted resources by approximately \$2.3 million in 2018-19 since the District is contributing 2% of its General Fund expenditures and uses. This amount would further deplete the District’s General Fund ending balance by \$4.6 million for 2019-20 since it would be \$2.3 million a year.

Conclusion:

The multi-year projection supports that the District will be able to meet its financial obligations for the current and to subsequent years. ***However, in order to meet its financial obligation for the current and two subsequent fiscal years, the following must occur:***

- Implement the proposed reductions of \$4.04 million in 2017-18 for the 2018-19 fiscal year.
- Identify and implement reductions of \$6.3 million in 2018-19 for the 2019-20 fiscal year.

Based upon the above assumptions, the Hayward Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will meet its financial obligations for the current fiscal year and two subsequent fiscal years.

While the District is certifying that it is projecting that it will be able to meet the minimum economic uncertainty reserve of 3%, the District is not projecting that it will be able to adhere to the reserves of 4.5% in 2017-18, 5.0% in 2018-19, and 5.50% in 2019-20 per Board Resolution 1516-29.

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels for the 2019-20 fiscal year, and have the necessary cash in order to ensure that the District remains fiscally solvent.

HAYWARD UNIFIED SCHOOL DISTRICT
2017-18 Second Interim
Estimated Financial Activity: All Funds

Description	Combined General Fund (01)	Adult Education Fund (11)	Child Development Fund (12)	Food Services Fund (13)	Measure I Building Fund (21)	Measure L Building Fund (21)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Bond Interest & Redemption Fund (51)	Total
REVENUES										
General Purpose Revenues:										
State Aid & EPA	134,928,206	-	-	-	-	-	-	-	-	134,928,206
Property Taxes & Misc. Local	59,306,986	-	-	-	-	-	-	-	-	59,306,986
Total General Purpose	194,235,192	-	-	-	-	-	-	-	-	194,235,192
Federal Revenues	17,977,792	1,010,948	1,039,278	8,006,050	-	-	-	-	2,012,516	30,046,584
Other State Revenues	23,971,759	2,160,318	3,722,203	498,612	-	-	-	499,381	150,200	31,002,473
Other Local Revenues	19,897,343	322,663	23,250	532,500	27,000	585,000	627,554	6,500	17,802,046	39,823,856
TOTAL - REVENUES	256,082,086	3,493,929	4,784,731	9,037,162	27,000	585,000	627,554	505,881	19,964,762	295,108,105
EXPENDITURES										
Certificated Salaries	123,324,325	1,033,625	1,492,532	-	-	-	-	-	-	125,850,482
Classified Salaries	47,693,087	957,127	1,308,351	4,373,904	-	229,295	-	-	-	54,561,764
Employee Benefits (All)	48,001,029	522,429	793,340	1,125,553	-	61,733	-	-	-	50,504,084
Books & Supplies	8,561,100	156,611	234,260	4,328,399	351,672	2,000	-	-	-	13,634,042
Other Operating Expenses (Services)	31,943,818	663,581	792,171	367,524	126,602	84,650	-	-	-	33,978,346
Capital Outlay	4,360,711	7,590	-	477,872	8,951,512	196,517,705	-	1,036,069	-	211,351,459
Other Outgo	4,528,296	-	-	-	-	-	1,234,554	-	26,667,100	32,429,950
Direct Support/Indirect Costs	(942,651)	152,966	253,902	535,783	-	-	-	-	-	-
TOTAL - EXPENDITURES	267,469,715	3,493,929	4,874,556	11,209,035	9,429,786	196,895,383	1,234,554	1,036,069	26,667,100	522,310,127
EXCESS (DEFICIENCY)	(11,387,629)	-	(89,825)	(2,171,873)	(9,402,786)	(196,310,383)	(607,000)	(530,188)	(6,702,338)	(227,202,022)
OTHER SOURCES/USES										
Transfers In	-	-	-	135,000	-	-	-	-	-	135,000
Transfers (Out)	(135,000)	-	-	-	-	-	-	-	-	(135,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted Programs	-	-	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(135,000)	-	-	135,000	-	-	-	-	-	-
FUND BALANCE INCREASE (DECREASE)	(11,522,629)	-	(89,825)	(2,036,873)	(9,402,786)	(196,310,383)	(607,000)	(530,188)	(6,702,338)	(227,202,022)
FUND BALANCE										
Beginning Fund Balance	19,673,364	-	121,771	5,641,728	9,402,786	196,310,383	2,414,123	530,188	23,168,122	257,262,465
Ending Balance, June 30	8,150,735	-	31,946	3,604,855	-	-	1,807,123	-	16,465,784	30,060,443

HAYWARD UNIFIED SCHOOL DISTRICT

2017-18 Second Interim

Estimated Financial Activity: General Fund

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose Revenues:			
State Aid & EPA	134,928,206	-	134,928,206
Property Taxes & Misc. Local	57,980,166	1,326,820	59,306,986
Total General Purpose	<u>192,908,372</u>	<u>1,326,820</u>	<u>194,235,192</u>
Federal Revenues	114,054	17,863,738	17,977,792
Other State Revenues	7,019,577	16,952,182	23,971,759
Other Local Revenues	4,355,012	15,542,331	19,897,343
TOTAL - REVENUES	<u>204,397,015</u>	<u>51,685,071</u>	<u>256,082,086</u>
EXPENDITURES			
Certificated Salaries	99,047,178	24,277,147	123,324,325
Classified Salaries	26,144,736	21,548,351	47,693,087
Employee Benefits (All)	26,964,121	21,036,908	48,001,029
Books & Supplies	3,864,846	4,696,254	8,561,100
Other Operating Expenses (Services)	11,741,651	20,202,167	31,943,818
Capital Outlay	65,015	4,295,696	4,360,711
Other Outgo	4,483,546	44,750	4,528,296
Direct Support/Indirect Costs	(2,348,885)	1,406,234	(942,651)
TOTAL - EXPENDITURES	<u>169,962,208</u>	<u>97,507,507</u>	<u>267,469,715</u>
EXCESS (DEFICIENCY)	<u>34,434,807</u>	<u>(45,822,436)</u>	<u>(11,387,629)</u>
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers (Out)	(135,000)	-	(135,000)
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(39,276,022)	39,276,022	-
TOTAL - OTHER SOURCES/USES	<u>(39,411,022)</u>	<u>39,276,022</u>	<u>(135,000)</u>
FUND BALANCE INCREASE (DECREASE)	<u>(4,976,215)</u>	<u>(6,546,414)</u>	<u>(11,522,629)</u>
FUND BALANCE			
Beginning Fund Balance	13,126,950	6,546,414	19,673,364
Ending Balance, June 30	8,150,735	-	8,150,735

HAYWARD UNIFIED SCHOOL DISTRICT

2017-18 Second Interim

Comparison of the 2017-18 First Interim Budget to the 2017-18 Second Interim Budget

Description	2017-18 First Interim Budget			2017-18 Second Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	194,403,131	1,326,820	195,729,951	192,908,372	1,326,820	194,235,192	(1,494,759) (A)	-	(1,494,759)
Federal Revenue	90,054	17,813,511	17,903,565	114,054	17,863,738	17,977,792	24,000	50,227	74,227
State Revenue	7,019,577	16,952,182	23,971,759	7,019,577	16,952,182	23,971,759	-	-	-
Local Revenue	4,357,146	15,461,494	19,818,640	4,355,012	15,542,331	19,897,343	(2,134)	80,837	78,703
Total Revenues	205,869,908	51,554,007	257,423,915	204,397,015	51,685,071	256,082,086	(1,472,893)	131,064	(1,341,829)
EXPENDITURES									
Certificated Salaries	99,264,316	24,076,636	123,340,952	99,047,178	24,277,147	123,324,325	(217,138) (B)	200,511 (B)	(16,627)
Classified Salaries	26,278,120	21,388,748	47,666,868	26,144,736	21,548,351	47,693,087	(133,384) (B)	159,603 (B)	26,219
Benefits	27,538,476	20,938,845	48,477,321	26,964,121	21,036,908	48,001,029	(574,355) (C)	98,063	(476,292)
Books and Supplies	3,807,648	4,884,620	8,692,268	3,864,846	4,696,254	8,561,100	57,198	(188,366) (D)	(131,168)
Other Services & Oper.	11,641,648	21,051,767	32,693,415	11,741,651	20,202,167	31,943,818	100,003 (E)	(849,600) (F)	(749,597)
Capital Outlay	52,610	4,282,758	4,335,368	65,015	4,295,696	4,360,711	12,405	12,938	25,343
Other Outgo 7xxx	4,483,546	33,000	4,516,546	4,483,546	44,750	4,528,296	-	11,750	11,750
Transfer of Indirect 73xx	(2,344,302)	1,401,188	(943,114)	(2,348,885)	1,406,234	(942,651)	(4,583)	5,046	463
Unidentified Budget Cuts	-	-	-	-	-	-	-	-	-
Total Expenditures	170,722,062	98,057,562	268,779,624	169,962,208	97,507,507	267,469,715	(759,854)	(550,055)	(1,309,909)
Excess / (Deficiency)	35,147,846	(46,503,555)	(11,355,709)	34,434,807	(45,822,436)	(11,387,629)	(713,039)	681,119	(31,920)
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(135,000)	-	(135,000)	(135,000)	-	(135,000)	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(39,957,141)	39,957,141	-	(39,276,022)	39,276,022	-	681,119 (G)	(681,119)	-
Total Financing Sources/Uses	(40,092,141)	39,957,141	(135,000)	(39,411,022)	39,276,022	(135,000)	681,119	(681,119)	-
Net Increase (Decrease)	(4,944,295)	(6,546,414)	(11,490,709)	(4,976,215)	(6,546,414)	(11,522,629)	(31,920)	-	(31,920)
FUND BALANCE, RESERVES									
Beginning Balance	13,126,950	6,546,414	19,673,364	13,126,950	6,546,414	19,673,364	-	-	-
Ending Balance	8,182,655	-	8,182,655	8,150,735	-	8,150,735	(31,920)	-	(31,920)
Nonspendable	114,000	-	114,000	114,000	-	114,000	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned - REU @ 3%	8,068,655	-	8,068,655	8,029,000	-	8,029,000	(39,655)	-	(39,655)
Unassigned - Other	-	-	-	7,735	-	7,735	7,735	-	7,735
Total - Fund Balance	8,182,655	-	8,182,655	8,150,735	-	8,150,735	(31,920)	-	(31,920)

Notes:

- (A) The reduction in LCFF funds is due to revising average daily attendance estimates based on the District's preliminary average daily attendance report filed in January 2018, and accounting for the 2016-17 LCFF adjustments made in 2017-18. Further, based on available 2017-18 data, the attendance to enrollment yield is now projected at approximately 95% instead of 96% as originally estimated.
- (B) The variances are primarily due to adding and removing funds relating to vacant positions.
- (C) The decrease is primarily due to reducing the budget associated with retiree benefits since there is currently an excess amount in the liability (holding) account that can be utilized, as well as adjusting associated budgets based on actual activity. Please note that this was a one-time reduction for 2017-18 only.
- (D) The variance is due to revised program budgets, which is consistent with an increase in restricted revenues.
- (E) The increase is due to increased utility cost projections.
- (F) The decrease is primarily due to reducing special education transportation costs based on revised activity and cost projections.
- (G) The net reduction in contributions is due to budgeting for special education vacancies, and reducing the special education contracted services (transportation & speech therapist).

HAYWARD UNIFIED SCHOOL DISTRICT

2017-18 Second Interim

Comparison of the 2018-19 Budget at First Interim to the Revised 2018-19 Budget Projection (Amounts Exclude Proposed Reductions for Comparative Purposes)

Description	18-19 Budget Reported at 2017-18 1st Interim (Excludes Proposed Reductions)			2018-19 Preliminary Budget (Revised)			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted (A)	Combined
REVENUES									
General Purpose Revenue	200,155,968	1,326,820	201,482,788	199,931,955	1,326,820	201,258,775	(224,013) (B)	-	(224,013)
Federal Revenue	82,000	17,813,511	17,895,511	-	11,507,332	11,507,332	(82,000) (C)	(6,306,179)	(6,388,179)
State Revenue	4,220,000	16,952,182	21,172,182	9,693,508	16,202,487	25,895,995	5,473,508 (D)	(749,695)	4,723,813
Local Revenue	4,300,000	15,461,494	19,761,494	4,325,012	15,287,890	19,612,902	25,012 (E)	(173,604)	(148,592)
Total Revenues	208,757,968	51,554,007	260,311,975	213,950,475	44,324,529	258,275,004	5,192,507	(7,229,478)	(2,036,971)
EXPENDITURES									
Certificated Salaries	100,256,959	24,317,402	124,574,361	100,824,973	23,850,673	124,675,646	568,014 (F)	(466,729)	101,285
Classified Salaries	26,803,682	21,816,526	48,620,208	27,040,341	18,914,126	45,954,467	236,659 (F)	(2,902,400)	(2,665,741)
Benefits	31,449,662	21,976,160	53,425,822	30,863,510	21,173,116	52,036,626	(586,152) (G)	(803,044)	(1,389,196)
Books and Supplies	3,807,648	4,340,518	8,148,166	4,215,150	3,008,015	7,223,165	407,502 (H)	(1,332,503)	(925,001)
Other Services & Oper.	11,641,648	14,344,747	25,986,395	12,240,636	17,031,069	29,271,705	598,988 (I)	2,686,322	3,285,310
Capital Outlay	10,000	3,282,758	3,292,758	10,000	173,522	183,522	-	(3,109,236)	(3,109,236)
Other Outgo 7xxx	4,483,546	33,000	4,516,546	3,815,627	44,750	3,860,377	(667,919) (J)	11,750	(656,169)
Transfer of Indirect 73xx	(2,358,839)	1,400,037	(958,802)	(2,016,761)	1,074,110	(942,651)	342,078 (K)	(325,927)	16,151
Total Expenditures	176,094,306	91,511,148	267,605,454	176,993,476	85,269,381	262,262,857	899,170	(6,241,767)	(5,342,597)
Excess / (Deficiency)	32,663,662	(39,957,141)	(7,293,479)	36,956,999	(40,944,852)	(3,987,853)	4,293,337	(987,711)	3,305,626
OTHER SOURCES/USES									
Transfers In		-	-	-	-	-	-	-	-
Transfers Out	(135,000)	-	(135,000)	(135,000)	-	(135,000)	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(39,957,141)	39,957,141	-	(40,944,852)	40,944,852	-	(987,711) (L)	987,711	-
Total Financing Sources/Uses	(40,092,141)	39,957,141	(135,000)	(41,079,852)	40,944,852	(135,000)	(987,711)	987,711	-
Net Increase (Decrease)	(7,428,479)	-	(7,428,479)	(4,122,853)	-	(4,122,853)	3,305,626	-	3,305,626
FUND BALANCE, RESERVES									
Beginning Balance	8,182,655	-	8,182,655	8,150,735	-	8,150,735	(31,920)	-	(31,920)
Ending Balance	754,176	-	754,176	4,027,882	-	4,027,882	3,273,706	-	3,273,706
Nonspendable	114,000	-	114,000	114,000	-	114,000	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned - REU @ 3%	8,484,948	-	8,484,948	7,872,000	-	7,872,000	(612,948)	-	(612,948)
Unassigned - Other	(7,844,772)	-	(7,844,772)	(3,958,118)	-	(3,958,118)	3,886,654	-	3,886,654
Total - Fund Balance	754,176	-	754,176	4,027,882	-	4,027,882	3,273,706	-	3,273,706

Notes:

- (A) Variances within the restricted portion of the General Fund are primarily due to removing activity associated with funds carried over from 2016-17 to 2017-18. Variances are also due to accounting for salary step and pension increases. Please see Note L for changes in the restricted activity that impact the unrestricted portion of the General Fund.
- (B) The variance is comprised of the District being funded at 100% (target); accounting for declining enrollment; and reducing the attendance to enrollment yield based on past trends.
- (C) Due to the uncertainty of the unrestricted federal revenue, the amount has been removed from the budget. Amounts will be budgeted upon receipt of funds.
- (D) The increase is primarily due to budgeting for one-time mandate funds in the amount of \$295 per 2016-17 average daily attendance (ADA) unit.
- (E) The slight variance is primarily due to adjusting for one-time revenue.
- (F) The net increase is primarily due to accounting for vacant positions and revising the salary step costs.
- (G) The decrease is primarily due to changes noted above and revising projected PERS pension costs.
- (H) The increase is primarily due to budgeting for supply costs that were removed in the 2017-18 budget.
- (I) The increase is due to budgeting for Board and general obligation election costs.
- (J) The decrease is primarily due to reducing debt costs relating to the Energy Conservation Project finances through the Bank of Marin.
- (K) The variance of indirect costs is due to accounting for a reduction of activity in the restricted portion of the General Fund.
- (L) The increase is due to accounting for salary step and increased pension costs associated with the District's special education and restricted maintenance programs.

HAYWARD UNIFIED SCHOOL DISTRICT
2017-18 Second Interim
Proposed Reductions for 2018-19 (Unrestricted General Fund)

Description	Object Code	2018-19 Preliminary Budget (Presented)	2018-19 Preliminary Budget (Revised)	2018-19 Proposed Reductions	2018-19 Projected Budget
Certificated Teacher Salaries	1100	80,834,109	80,886,257	(706,000) (A)	80,180,257
Certificated Pupil Support Salaries	1200	7,233,565	7,233,565		7,233,565
Certificated Administrator Salaries	1300	10,556,972	10,556,972	(284,000) (B)	10,272,972
Other Certificated Salaries	1900	2,148,179	2,148,179	(896,000) (C)	1,252,179
TOTAL - CERTIFICATED SALARIES		100,772,825	100,824,973	(1,886,000)	98,938,973
Classified Instructional Salaries	2100	536,195	536,195		536,195
Classified Support Salaries	2200	10,327,129	10,327,129	(75,000) (D)	10,252,129
Classified Administrator Salaries	2300	2,760,304	2,760,304	(226,000) (E)	2,534,304
Clerical, Technical and Office Salaries	2400	12,383,607	12,383,607	(161,000) (F)	12,222,607
Other Classified Salaries	2900	1,033,106	1,033,106	(25,000) (G)	1,008,106
TOTAL - CLASSIFIED SALARIES		27,040,341	27,040,341	(487,000)	26,553,341
EMPLOYEE BENEFITS	3000	30,962,630	30,863,510	(461,000)	30,402,510
TOTAL SALARIES / BENEFITS		158,775,796	158,728,824	(2,834,000)	155,894,824
BOOKS AND SUPPLIES	4000	4,215,150	4,215,150	(350,000) (H)	3,865,150
SERVICES AND OTHER OPERATING	5000	12,185,236	12,240,636	(560,000) (I)	11,680,636
CAPITAL OUTLAY	6000	10,000	10,000		10,000
TRANSFER TO EDEN ROP	7200	3,397,851	3,397,851		3,397,851
DEBT SERVICE	7400	417,776	417,776		417,776
INDIRECT COSTS	7300	(1,959,682)	(2,016,761)		(2,016,761)
TRANSFER TO CAFETERIA FUND	7600	135,000	135,000		135,000
TOTAL EXPENDITURES & TRANSFERS		177,177,127	177,128,476	(3,744,000)	173,384,476
CONTRIBUTIONS TO SPECIAL EDUCATION	8900	35,684,810	35,529,452	(300,000) (J)	35,229,452
CONTRIBUTIONS TO M&O	8900	5,383,500	5,373,500		5,373,500
OTHER CONTRIBUTIONS	8900	41,900	41,900		41,900
TOTAL CONTRIBUTIONS		41,110,210	40,944,852	(300,000)	40,644,852
TOTAL EXPENDITURES, USES & CONTRIBUTIONS		218,287,337	218,073,328	(4,044,000)	214,029,328

Notes

- (A) Amount relates to a projected reduction of 10 full time equivalents (FTEs) based on declining enrollment projections; however, the reduction will be based on utilizing expected attrition instead of layoffs.
- (B) Amount relates to reducing district office administration and utilizing grant funds as appropriate. Specific reductions consist of eliminating the Academic Directors and establishing one Secondary Director and one Elementary Director.
- (C) Amount relates to a net reduction of approximately 12.7 Teacher on Special Assignment (TOSA) FTEs; however, there will be no layoffs since classroom positions are projected to be available due to expected attrition, and other positions held by temporary employees. Please note that the TOSA staffing allocation may change based on available funding and School Site Council decisions.
- (D) Amount relates to custodial reductions from the Bidwell campus.
- (E) Amount relates to consolidating administration in the fiscal services department, and using other funding sources as appropriate.
- (F) Amount relates to reallocating executive assistant staff from the Superintendent's office to support business services, and not filling the vacant Executive Assistant position. The savings also relate to the reduction of clerical staff at the Bidwell campus.
- (G) Amount relates to allocating a portion of noon duty supervision costs to Child Nutrition Services.
- (H) Amount relates to a 10% reduction in materials & supplies across all schools and departments. Please note that basic materials will still be provided to students and staff.
- (I) Amount relates to Cost Avoidance & Reclamation Project (CARP) reductions, as well as reductions in professional services, consultants, and legal. Specific areas will be determined as part of the LCAP & SPSA planning process.
- (J) Amount relates to reductions in special education transportation, non-public agency, and supplies.

HAYWARD UNIFIED SCHOOL DISTRICT

2017-18 Second Interim

Multi-Year Financial Projection

Description	2017-18 Second Interim Budget			2018-19 Projected Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	192,908,372	1,326,820	194,235,192	199,931,955	1,326,820	201,258,775	205,257,597	1,326,820	206,584,417
Federal Revenue (B)	114,054	17,863,738	17,977,792	-	11,507,332	11,507,332	-	11,507,332	11,507,332
State Revenue (C)	7,019,577	16,952,182	23,971,759	9,693,508	16,202,487	25,895,995	3,963,508	16,202,487	20,165,995
Local Revenue (D)	4,355,012	15,542,331	19,897,343	4,325,012	15,287,890	19,612,902	4,325,012	15,287,890	19,612,902
TOTAL REVENUES	204,397,015	51,685,071	256,082,086	213,950,475	44,324,529	258,275,004	213,546,117	44,324,529	257,870,646
EXPENDITURES									
Certificated Salaries (E)	99,047,178	24,277,147	123,324,325	98,938,973	23,850,673	122,789,646	100,521,997	24,232,284	124,754,281
Classified Salaries (E)	26,144,736	21,548,351	47,693,087	26,553,341	18,914,126	45,467,467	27,031,301	19,254,580	46,285,881
Benefits (F)	26,964,121	21,036,908	48,001,029	30,402,510	21,173,116	51,575,626	33,332,092	22,234,479	55,566,571
Books and Supplies (G)	3,864,846	4,696,254	8,561,100	3,865,150	3,008,015	6,873,165	3,865,150	3,008,015	6,873,165
Other Services & Oper. Exp (H)	11,741,651	20,202,167	31,943,818	11,680,636	16,731,069	28,411,705	11,180,636	16,356,069	27,536,705
Capital Outlay	65,015	4,295,696	4,360,711	10,000	173,522	183,522	10,000	173,522	183,522
Other Outgo (I)	4,483,546	44,750	4,528,296	3,815,627	44,750	3,860,377	3,846,331	44,750	3,891,081
Transfer of Indirect Costs (J)	(2,348,885)	1,406,234	(942,651)	(2,016,761)	1,074,110	(942,651)	(2,016,761)	1,074,110	(942,651)
Unidentified Reductions (K)			-	-	-	-	(6,300,000)		(6,300,000)
TOTAL EXPENDITURES	169,962,208	97,507,507	267,469,715	173,249,476	84,969,381	258,218,857	171,470,746	86,377,809	257,848,555
EXCESS / (DEFICIENCY)	34,434,807	(45,822,436)	(11,387,629)	40,700,999	(40,644,852)	56,147	42,075,371	(42,053,280)	22,091
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(135,000)	-	(135,000)	(135,000)	-	(135,000)	(135,000)	-	(135,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted (L)	(39,276,022)	39,276,022	-	(40,644,852)	40,644,852	-	(42,053,280)	42,053,280	-
TOTAL OTHER SOURCES / USES	(39,411,022)	39,276,022	(135,000)	(40,779,852)	40,644,852	(135,000)	(42,188,280)	42,053,280	(135,000)
Net Increase (Decrease)	(4,976,215)	(6,546,414)	(11,522,629)	(78,853)	-	(78,853)	(112,909)	-	(112,909)
FUND BALANCE, RESERVES									
Estimated Beginning Balance	13,126,950	6,546,414	19,673,364	8,150,735	-	8,150,735	8,071,882	-	8,071,882
Estimated Ending Balance	8,150,735	-	8,150,735	8,071,882	-	8,071,882	7,958,973	-	7,958,973
Nonspendable	114,000	-	114,000	114,000	-	114,000	114,000	-	114,000
Restricted	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned - REU @ 3%	8,029,000	-	8,029,000	7,751,000	-	7,751,000	7,740,000	-	7,740,000
Unassigned - Other	7,735	-	7,735	206,882	-	206,882	104,973	-	104,973
Total - Est. Fund Balance	8,150,735	-	8,150,735	8,071,882	-	8,071,882	7,958,973	-	7,958,973

Notes:

- (A) Per enrollment trends and due to the expansion of Impact Charter School, the District anticipates enrollment to further decline in 2018-19. However, enrollment is expected to stabilize in 2019-20 due to projecting a greater number of kindergarten students entering the District than twelfth graders matriculating out of the District, and not expecting charter schools to expand. Further, The Local Control Funding Formula utilizes COLA factors per the Department of Finance's estimates, and is projected to be fully funded beginning 2018-19 per the Governor's proposed 2018-19 budget.
- (B) Federal revenue is expected to decrease for 2018-19 due to recognizing the end of Title IV revenue and removing Title II revenue due to its uncertainty. In addition, the decline from 2017-18 to 2018-19 consisted of eliminating carryover from 2016-17 into 2017-18, one time-funds, and other revenue that is volatile from year-to-year.
- (C) Unrestricted state revenue is expected to increase for 2018-19 primarily due to one-time mandate funding increasing from \$147 per ADA to \$295 per ADA, and is projected to sharply decline thereafter due to the loss of the one-time revenue. Restricted state revenue is expected to decrease for 2018-19 due to eliminating carryover from 2016-17 into 2017-18, one-time funds, and recognizing the end of the California Career Pathways Trust (CCPT) grant.
- (D) Local revenue is expected to slightly decline for 2018-19 due to eliminating carryover from 2016-17 into 2017-18, one time-funds, and other revenue that is volatile from year-to-year.
- (E) The changes in salaries are due to certificated step increases of approximately 1.6%, and classified step increases of approximately 1.8%. Unrestricted salary costs for 2018-19 incorporate the proposed certificated reductions of \$1.88 million, and classified reductions of \$487,000. In addition, vacant positions associated with the unrestricted General Fund and special education that were removed for 2017-18 have been incorporated in 2018-19 and subsequent years. Changes relating to the restricted General Fund incorporate the removal of activity funded from funds carried over from 2016-17, programs with volatile revenue, and grants that are projected to end.
- (F) Benefits are adjusted accordingly due to the above changes, and to account for expected increased pension costs as follows:
 * STRS rate is expected to increase by 1.85% in both 18-19 and 19-20 & PERS rate is projected to increase by 2.17% in 18-19 and by 2.3% in 19-20
 In addition, budgeted retiree benefit amounts that were reduced in 2017-18 have been restored in 2018-19 and subsequent years.
- (G) Unrestricted supplies are estimated to remain constant from 2017-18 due to restoring supply budgets that were removed in the 2017-18 budget, and incorporating the proposed supply reductions of \$350,000. Restricted supply costs are estimated to decrease for 2018-19 due to removing activity funded from dollars carried over from 2016-17, programs with volatile revenue, and grants that are projected to end.
- (H) Services and other operations are estimated to decline from 2017-18 due to removing one-time expenditures, and incorporating the proposed service and other operating reductions of \$560,000. Unrestricted services and other operations are projected to decline from 2018-19 to 2019-20 due to 2018-19 Board and general obligation election costs. Restricted services and other operation costs are estimated to decrease for 2018-19 due to removing activity funded from funds carried over from 2016-17, programs with volatile revenue, and grants that are projected to end. In addition, the proposed service and other operating reductions of \$300,000 associated with special education services are included for subsequent years.
- (I) Other outgo is expected to decrease from 2017-18 due to reduced debt expenditures and expiring lease payments, and increase slightly in 2019-20 for changes in debt expenditures.
- (J) Indirect cost recaptures are expected to decrease due to expected decreases in restricted expenditures.
- (K) Unidentified reductions have been included in the budget in order for the District to be able to meet its minimum economic uncertainty reserve. The specific reductions for 2019-20 will be identified in the 2018-19 budget.
- (L) Increase of contributions to restricted programs is primarily due to budgeting for restricted step increases, and expected pension increases.

HAYWARD UNIFIED SCHOOL DISTRICT
2017-18 Second Interim
Unrestricted Change In Fund Balance Reconciliation - General Fund

Description	2018-19	2019-20
PRIOR YEAR SURPLUS (DEFICIT) SPENDING	(\$4,976,215)	(\$78,853)
REVENUE/SOURCE ADDITIONS (REDUCTIONS)		
Projected LCFF Change	7,023,583	5,325,642
Remove one-time state and federal revenue	(263,204)	0
One-time mandate revenue variance	2,823,081	(5,730,000)
Reduction of interest revenue	(30,000)	
TOTAL - REVENUE / SOURCES CHANGE	<u>9,553,460</u>	<u>(404,358)</u>
EXPENDITURE/USE REDUCTIONS (ADDITIONS)		
Certificated & classified step costs and associated taxes	(3,140,128)	(3,212,465)
Add vacant positions	(1,416,694)	
Estimated pension increases	(3,071,797)	(3,186,529)
Restore retiree benefit (OPEB) budget	(943,000)	
Restore on-going supply and service costs that were removed in the 2017-18 budget	(719,200)	
Governing Board election	(250,000)	250,000
General obligation bond election	(250,000)	250,000
Reduction of one-time contracted and capital outlay costs	274,615	
Reduction of special education contracted services due to projecting to fill vacancies	330,000	
Removal of one-time Medical Administrative Activities (MAA)	150,311	
Debt expenditure variance	667,919	(30,704)
Reduction of indirect cost recapture	(332,124)	
2018-19 proposed reductions	4,044,000	
Other/Unidentified on-going reductions	0	6,300,000
TOTAL - EXPENDITURE / USES CHANGE	<u>(4,656,098)</u>	<u>370,302</u>
CURRENT YEAR SURPLUS (DEFICIT) SPENDING	<u><u>(\$78,853)</u></u>	<u><u>(\$112,909)</u></u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	196,179,112.00	194,403,131.00	97,437,698.78	192,908,372.00	(1,494,759.00)	-0.8%
2) Federal Revenue		8100-8299	82,000.00	90,053.76	81,856.68	114,053.76	24,000.00	26.7%
3) Other State Revenue		8300-8599	7,090,130.00	7,019,577.06	1,853,805.37	7,019,577.06	0.00	0.0%
4) Other Local Revenue		8600-8799	3,727,531.88	4,357,146.63	2,047,215.11	4,355,012.13	(2,134.50)	0.0%
5) TOTAL, REVENUES			207,078,773.88	205,869,908.45	101,420,575.94	204,397,014.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	98,779,220.26	99,264,315.60	50,747,942.47	99,047,177.54	217,138.06	0.2%
2) Classified Salaries		2000-2999	27,161,932.36	26,278,120.43	14,653,817.10	26,144,735.83	133,384.60	0.5%
3) Employee Benefits		3000-3999	27,802,978.16	27,538,476.09	14,253,142.06	26,964,122.00	574,354.09	2.1%
4) Books and Supplies		4000-4999	4,060,394.00	3,807,647.83	1,699,507.75	3,864,846.19	(57,198.36)	-1.5%
5) Services and Other Operating Expenditures		5000-5999	12,030,816.80	11,641,648.14	5,495,158.12	11,741,651.31	(100,003.17)	-0.9%
6) Capital Outlay		6000-6999	168,610.00	52,610.00	23,269.55	65,014.56	(12,404.56)	-23.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,386,737.71	4,483,546.30	1,378,259.23	4,483,546.30	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,187,700.17)	(2,344,301.78)	(1,477,186.89)	(2,348,886.12)	4,584.34	-0.2%
9) TOTAL, EXPENDITURES			172,202,989.12	170,722,062.61	86,773,909.39	169,962,207.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,875,784.76	35,147,845.84	14,646,666.55	34,434,807.34		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	170.60	0.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	135,000.00	0.00	135,000.00	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	(39,957,047.76)	(39,957,140.95)	(93.19)	(39,276,021.95)	681,119.00	-1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,092,047.76)	(40,092,140.95)	77.41	(39,411,021.95)		

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)			(5,216,263.00)	(4,944,295.11)	14,646,743.96	(4,976,214.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,126,950.17	13,126,950.17		13,126,950.17	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)			13,126,950.17	13,126,950.17		13,126,950.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,126,950.17	13,126,950.17		13,126,950.17		
2) Ending Balance, June 30 (E + F1e)			7,910,687.17	8,182,655.06		8,150,735.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	14,000.00	14,000.00		14,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,796,687.17	8,068,655.06		8,029,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		7,735.56		

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	117,806,789.00	111,768,557.00	63,617,529.00	110,805,860.00	(962,697.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	25,109,678.00	24,654,408.00	12,632,383.00	24,478,954.00	(175,454.00)	-0.7%
State Aid - Prior Years		8019	0.00	0.00	(356,608.00)	(356,608.00)	(356,608.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	268,629.00	268,628.00	0.00	268,628.00	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	488,727.00	871,870.00	(24,992.53)	871,870.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	31,245,926.00	33,203,722.00	18,719,067.31	33,203,722.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,413,816.00	2,539,117.00	1,634,008.09	2,539,117.00	0.00	0.0%
Prior Years' Taxes		8043	(419,539.00)	(363,888.00)	(85,908.96)	(363,888.00)	0.00	0.0%
Supplemental Taxes		8044	1,399,426.00	1,331,070.00	1,120,099.53	1,331,070.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,024,030.00	21,545,201.00	0.00	21,545,201.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,369,507.00	4,455,533.00	2,832,429.34	4,455,533.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			201,706,989.00	200,274,218.00	100,088,006.78	198,779,459.00	(1,494,759.00)	-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	(5,527,877.00)	(5,871,087.00)	(2,650,308.00)	(5,871,087.00)	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			196,179,112.00	194,403,131.00	97,437,698.78	192,908,372.00	(1,494,759.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	82,000.00	90,053.76	81,856.68	114,053.76	24,000.00	26.7%
TOTAL, FEDERAL REVENUE			82,000.00	90,053.76	81,856.68	114,053.76	24,000.00	26.7%
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	3,560,130.00	3,642,255.00	1,704,309.00	3,642,255.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,530,000.00	3,294,172.48	66,346.79	3,294,172.48	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	83,149.58	83,149.58	83,149.58	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,090,130.00	7,019,577.06	1,853,805.37	7,019,577.06	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)
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	538,858.01	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	1,101,398.88	1,135,080.05	534,387.17	1,132,855.55	(2,224.50)	-0.2%
Interest		8660	100,000.00	150,000.00	52,796.67	150,000.00	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	35,000.00	45,000.00	29,325.50	45,000.00	0.00	0.0%
Interagency Services		8677	228,428.00	228,428.00	57,107.00	228,428.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	718,700.00	1,246,887.58	633,490.76	1,246,977.58	90.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,544,005.00	1,551,751.00	201,250.00	1,551,751.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,727,531.88	4,357,146.63	2,047,215.11	4,355,012.13	(2,134.50)	0.0%
TOTAL, REVENUES			207,078,773.88	205,869,908.45	101,420,575.94	204,397,014.95	(1,472,893.50)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	79,879,130.58	80,002,816.69	40,465,091.42	79,554,346.76	448,469.93	0.6%
Certificated Pupil Support Salaries		1200	6,914,472.06	7,080,077.74	3,552,009.73	7,077,328.45	2,749.29	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,053,655.03	10,178,642.04	5,852,130.26	10,390,720.10	(212,078.06)	-2.1%
Other Certificated Salaries		1900	1,931,962.59	2,002,779.13	878,711.06	2,024,782.23	(22,003.10)	-1.1%
TOTAL, CERTIFICATED SALARIES			98,779,220.26	99,264,315.60	50,747,942.47	99,047,177.54	217,138.06	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	532,653.50	516,200.24	265,754.00	526,714.11	(10,513.87)	-2.0%
Classified Support Salaries		2200	10,440,235.07	10,045,278.34	5,564,414.96	10,027,631.78	17,646.56	0.2%
Classified Supervisors' and Administrators' Salaries		2300	2,656,672.37	2,398,671.56	1,434,064.08	2,499,316.46	(100,644.90)	-4.2%
Clerical, Technical and Office Salaries		2400	12,502,175.46	12,358,125.73	6,852,304.01	12,076,234.46	281,891.27	2.3%
Other Classified Salaries		2900	1,030,195.96	959,844.56	537,280.05	1,014,839.02	(54,994.46)	-5.7%
TOTAL, CLASSIFIED SALARIES			27,161,932.36	26,278,120.43	14,653,817.10	26,144,735.83	133,384.60	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,058,110.38	14,008,731.20	7,127,536.04	14,004,093.04	4,638.16	0.0%
PERS		3201-3202	3,951,346.30	3,853,576.58	2,123,070.42	3,866,486.28	(12,909.70)	-0.3%
OASDI/Medicare/Alternative		3301-3302	3,428,491.02	3,355,620.54	1,802,782.61	3,388,794.74	(33,174.20)	-1.0%
Health and Welfare Benefits		3401-3402	1,151,315.18	1,085,134.62	485,964.57	956,328.69	128,805.93	11.9%
Unemployment Insurance		3501-3502	127,142.02	127,046.28	68,525.39	127,415.25	(368.97)	-0.3%
Workers' Compensation		3601-3602	2,519,825.00	2,528,547.38	1,329,097.68	2,537,831.60	(9,284.22)	-0.4%
OPEB, Allocated		3701-3702	1,679,241.34	1,706,758.77	885,857.86	1,115,934.89	590,823.88	34.6%
OPEB, Active Employees		3751-3752	887,506.92	873,060.72	430,307.49	537,237.51	335,823.21	38.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	430,000.00	(430,000.00)	New
TOTAL, EMPLOYEE BENEFITS			27,802,978.16	27,538,476.09	14,253,142.06	26,964,122.00	574,354.09	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	645,000.00	587,587.24	568,875.84	587,677.24	(90.00)	0.0%
Books and Other Reference Materials		4200	195,074.69	238,643.05	147,887.72	299,330.01	(60,686.96)	-25.4%
Materials and Supplies		4300	3,028,849.31	2,794,178.91	894,330.00	2,775,726.67	18,452.24	0.7%
Noncapitalized Equipment		4400	191,470.00	187,238.63	88,414.19	202,112.27	(14,873.64)	-7.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,060,394.00	3,807,647.83	1,699,507.75	3,864,846.19	(57,198.36)	-1.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	10,230.00	10,230.00	0.00	10,230.00	0.00	0.0%
Travel and Conferences		5200	348,500.40	293,496.56	72,891.07	298,488.60	(4,992.04)	-1.7%
Dues and Memberships		5300	38,109.00	70,159.00	63,778.00	70,359.00	(200.00)	-0.3%
Insurance		5400-5450	1,030,888.00	1,030,888.00	524,042.00	1,030,888.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,101,250.00	4,001,250.00	2,274,327.15	4,101,250.00	(100,000.00)	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,431,445.68	1,601,189.05	691,349.54	1,562,202.52	38,986.53	2.4%
Transfers of Direct Costs		5710	(13,700.00)	(32,896.41)	(39,251.71)	(54,047.17)	21,150.76	-64.3%
Transfers of Direct Costs - Interfund		5750	(8,000.00)	(8,048.00)	(4,581.03)	(8,048.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,328,373.72	3,909,465.89	1,681,424.71	3,942,383.31	(32,917.42)	-0.8%
Communications		5900	763,720.00	765,914.05	231,178.39	787,945.05	(22,031.00)	-2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,030,816.80	11,641,648.14	5,495,158.12	11,741,651.31	(100,003.17)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	168,610.00	52,610.00	23,269.55	65,014.56	(12,404.56)	-23.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			168,610.00	52,610.00	23,269.55	65,014.56	(12,404.56)	-23.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,397,851.00	3,397,851.00	862,714.38	3,397,851.00	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	83,995.20	213,502.11	170,176.48	213,502.11	0.00	0.0%
Other Debt Service - Principal		7439	904,891.51	872,193.19	345,368.37	872,193.19	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,386,737.71	4,483,546.30	1,378,259.23	4,483,546.30	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,310,907.65)	(1,401,187.84)	(1,340,311.23)	(1,406,234.36)	5,046.52	-0.4%
Transfers of Indirect Costs - Interfund		7350	(876,792.52)	(943,113.94)	(136,875.66)	(942,651.76)	(462.18)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,187,700.17)	(2,344,301.78)	(1,477,186.89)	(2,348,886.12)	4,584.34	-0.2%
TOTAL, EXPENDITURES			172,202,989.12	170,722,062.61	86,773,909.39	169,962,207.61	759,855.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	170.60	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	170.60	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	135,000.00	135,000.00	0.00	135,000.00	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			135,000.00	135,000.00	0.00	135,000.00	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	(39,957,047.76)	(39,957,140.95)	(93.19)	(39,276,021.95)	681,119.00	-1.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(39,957,047.76)	(39,957,140.95)	(93.19)	(39,276,021.95)	681,119.00	-1.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(40,092,047.76)	(40,092,140.95)	77.41	(39,411,021.95)	681,119.00	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,034,705.00	1,326,820.00	448,339.00	1,326,820.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,201,416.88	17,813,510.99	6,208,396.82	17,863,737.99	50,227.00	0.3%
3) Other State Revenue		8300-8599	16,242,721.88	16,952,181.90	3,663,044.42	16,952,181.90	0.00	0.0%
4) Other Local Revenue		8600-8799	14,858,544.05	15,461,494.41	7,990,865.98	15,542,330.97	80,836.56	0.5%
5) TOTAL, REVENUES			49,337,387.81	51,554,007.30	18,310,646.22	51,685,070.86		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,234,507.99	24,076,636.01	12,736,676.16	24,277,147.41	(200,511.40)	-0.8%
2) Classified Salaries		2000-2999	20,700,895.62	21,388,748.12	11,404,793.29	21,548,351.37	(159,603.25)	-0.7%
3) Employee Benefits		3000-3999	21,477,471.99	20,938,845.39	5,613,636.55	21,036,907.41	(98,062.02)	-0.5%
4) Books and Supplies		4000-4999	3,232,406.31	4,884,620.39	1,458,944.77	4,696,253.64	188,366.75	3.9%
5) Services and Other Operating Expenditures		5000-5999	18,133,035.12	21,051,767.25	6,883,571.44	20,202,167.56	849,599.69	4.0%
6) Capital Outlay		6000-6999	171,400.00	4,282,757.66	220,379.56	4,295,695.47	(12,937.81)	-0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,810.89	33,000.00	44,750.00	44,750.00	(11,750.00)	-35.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,310,907.65	1,401,187.84	1,340,311.23	1,406,234.36	(5,046.52)	-0.4%
9) TOTAL, EXPENDITURES			89,294,435.57	98,057,562.66	39,703,063.00	97,507,507.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,957,047.76)	(46,503,555.36)	(21,392,416.78)	(45,822,436.36)		
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	39,957,047.76	39,957,140.95	93.19	39,276,021.95	(681,119.00)	-1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,957,047.76	39,957,140.95	93.19	39,276,021.95		

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	(6,546,414.41)	(21,392,323.59)	(6,546,414.41)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,546,414.41	6,546,414.41		6,546,414.41	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)			6,546,414.41	6,546,414.41		6,546,414.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,546,414.41	6,546,414.41		6,546,414.41		
2) Ending Balance, June 30 (E + F1e)			6,546,414.41	0.00		0.00		
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) Restricted		9740	6,546,414.41	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	0.00		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	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	1,034,705.00	1,326,820.00	448,339.00	1,326,820.00	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			1,034,705.00	1,326,820.00	448,339.00	1,326,820.00	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	3,578,051.00	3,578,051.00	179,565.00	3,578,051.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,063,419.00	1,067,363.05	0.00	1,067,363.05	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	268,945.00	404,261.00	208,050.94	404,261.00	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	5,250,000.00	5,324,767.97	2,424,915.97	5,374,994.97	50,227.00	0.9%
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	781,318.00	797,214.54	383,405.54	797,214.54	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	66,393.00	84,144.00	37,624.00	84,144.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	646,681.00	677,105.00	298,911.00	677,105.00	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	5,056,733.54	5,233,354.29	2,599,658.05	5,233,354.29	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	156,994.27	0.27	156,994.27	0.00	0.0%
All Other Federal Revenue	All Other	8290	489,876.34	490,255.87	76,266.05	490,255.87	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,201,416.88	17,813,510.99	6,208,396.82	17,863,737.99	50,227.00	0.3%
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	176,904.18	171,228.00	94,177.00	171,228.00	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	1,052,000.00	1,152,675.64	100,675.64	1,152,675.64	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	3,186,853.25	3,480,043.75	2,262,028.44	3,480,043.75	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,826,964.45	12,148,234.51	1,206,163.34	12,148,234.51	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,242,721.88	16,952,181.90	3,663,044.42	16,952,181.90	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,300,000.00	1,300,000.00	721,558.37	1,300,000.00	0.00	0.0%
Other		8622	3,148,184.25	3,211,700.62	1,855,684.62	3,211,700.62	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	784,564.12	1,028,693.93	(1.30)	1,028,693.93	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	991,795.68	1,287,099.86	526,476.79	1,367,936.42	80,836.56	6.3%
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	8,634,000.00	8,634,000.00	4,887,147.50	8,634,000.00	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			14,858,544.05	15,461,494.41	7,990,865.98	15,542,330.97	80,836.56	0.5%
TOTAL, REVENUES			49,337,387.81	51,554,007.30	18,310,646.22	51,685,070.86	131,063.56	0.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,714,176.06	16,953,713.72	9,019,177.58	17,119,484.60	(165,770.88)	-1.0%
Certificated Pupil Support Salaries		1200	3,546,492.78	3,176,011.35	1,583,637.10	3,131,837.50	44,173.85	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,133,040.12	1,117,513.68	640,301.46	1,132,513.82	(15,000.14)	-1.3%
Other Certificated Salaries		1900	2,840,799.03	2,829,397.26	1,493,560.02	2,893,311.49	(63,914.23)	-2.3%
TOTAL, CERTIFICATED SALARIES			24,234,507.99	24,076,636.01	12,736,676.16	24,277,147.41	(200,511.40)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,922,383.35	10,023,394.83	5,452,301.65	10,298,049.72	(274,654.89)	-2.7%
Classified Support Salaries		2200	3,441,941.10	3,601,360.50	1,767,956.60	3,484,976.97	116,383.53	3.2%
Classified Supervisors' and Administrators' Salaries		2300	891,170.30	1,060,983.85	558,485.13	1,062,811.83	(1,827.98)	-0.2%
Clerical, Technical and Office Salaries		2400	1,361,413.92	1,477,233.38	832,410.67	1,478,216.39	(983.01)	-0.1%
Other Classified Salaries		2900	5,083,986.95	5,225,775.56	2,793,639.24	5,224,296.46	1,479.10	0.0%
TOTAL, CLASSIFIED SALARIES			20,700,895.62	21,388,748.12	11,404,793.29	21,548,351.37	(159,603.25)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,639,228.34	13,564,023.22	1,777,707.33	13,592,016.64	(27,993.42)	-0.2%
PERS		3201-3202	3,287,991.34	3,025,742.06	1,572,417.94	3,028,261.56	(2,519.50)	-0.1%
OASDI/Medicare/Alternative		3301-3302	1,980,252.68	1,988,476.55	1,022,925.82	1,980,424.64	8,051.91	0.4%
Health and Welfare Benefits		3401-3402	580,730.66	374,478.58	214,695.73	439,571.21	(65,092.63)	-17.4%
Unemployment Insurance		3501-3502	22,605.97	22,562.10	12,005.09	22,855.07	(292.97)	-1.3%
Workers' Compensation		3601-3602	922,545.84	925,833.53	490,859.61	933,458.49	(7,624.96)	-0.8%
OPEB, Allocated		3701-3702	614,963.88	626,932.17	324,952.70	628,098.14	(1,165.97)	-0.2%
OPEB, Active Employees		3751-3752	429,153.28	410,797.18	198,072.33	412,221.66	(1,424.48)	-0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,477,471.99	20,938,845.39	5,613,636.55	21,036,907.41	(98,062.02)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,052,000.00	1,152,675.64	575,809.88	1,152,675.64	0.00	0.0%
Books and Other Reference Materials		4200	111,897.52	179,565.18	119,826.08	208,119.65	(28,554.47)	-15.9%
Materials and Supplies		4300	1,976,308.79	3,356,936.01	621,274.60	3,129,134.69	227,801.32	6.8%
Noncapitalized Equipment		4400	92,200.00	195,443.56	142,034.21	206,323.66	(10,880.10)	-5.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,232,406.31	4,884,620.39	1,458,944.77	4,696,253.64	188,366.75	3.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,234,171.00	15,957,329.53	5,308,603.26	14,718,189.49	1,239,140.04	7.8%
Travel and Conferences		5200	182,062.49	216,539.95	82,303.55	196,862.11	19,677.84	9.1%
Dues and Memberships		5300	3,000.00	14,200.00	15,342.00	17,950.00	(3,750.00)	-26.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,000.00	151,871.25	30,143.00	151,871.25	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,107,660.83	1,643,893.99	234,531.68	1,833,644.96	(189,750.97)	-11.5%
Transfers of Direct Costs		5710	13,700.00	32,896.41	39,251.71	54,047.17	(21,150.76)	-64.3%
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	2,476,102.80	2,970,821.02	1,128,062.63	3,109,248.76	(138,427.74)	-4.7%
Communications		5900	26,338.00	64,215.10	45,333.61	120,353.82	(56,138.72)	-87.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,133,035.12	21,051,767.25	6,883,571.44	20,202,167.56	849,599.69	4.0%

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	21,239.00	20,219.00	21,239.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,279,140.67	0.00	2,292,078.48	(12,937.81)	-0.6%
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	12,000.00	1,872,766.54	90,542.11	1,872,766.54	0.00	0.0%
Equipment Replacement		6500	159,400.00	109,611.45	109,618.45	109,611.45	0.00	0.0%
TOTAL, CAPITAL OUTLAY			171,400.00	4,282,757.66	220,379.56	4,295,695.47	(12,937.81)	-0.3%
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	33,810.89	33,000.00	44,750.00	44,750.00	(11,750.00)	-35.6%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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)			33,810.89	33,000.00	44,750.00	44,750.00	(11,750.00)	-35.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,310,907.65	1,401,187.84	1,340,311.23	1,406,234.36	(5,046.52)	-0.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,310,907.65	1,401,187.84	1,340,311.23	1,406,234.36	(5,046.52)	-0.4%
TOTAL, EXPENDITURES			89,294,435.57	98,057,562.66	39,703,063.00	97,507,507.22	550,055.44	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	39,957,047.76	39,957,140.95	93.19	39,276,021.95	(681,119.00)	-1.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			39,957,047.76	39,957,140.95	93.19	39,276,021.95	(681,119.00)	-1.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			39,957,047.76	39,957,140.95	93.19	39,276,021.95	681,119.00	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	197,213,817.00	195,729,951.00	97,886,037.78	194,235,192.00	(1,494,759.00)	-0.8%
2) Federal Revenue		8100-8299	17,283,416.88	17,903,564.75	6,290,253.50	17,977,791.75	74,227.00	0.4%
3) Other State Revenue		8300-8599	23,332,851.88	23,971,758.96	5,516,849.79	23,971,758.96	0.00	0.0%
4) Other Local Revenue		8600-8799	18,586,075.93	19,818,641.04	10,038,081.09	19,897,343.10	78,702.06	0.4%
5) TOTAL, REVENUES			256,416,161.69	257,423,915.75	119,731,222.16	256,082,085.81		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	123,013,728.25	123,340,951.61	63,484,618.63	123,324,324.95	16,626.66	0.0%
2) Classified Salaries		2000-2999	47,862,827.98	47,666,868.55	26,058,610.39	47,693,087.20	(26,218.65)	-0.1%
3) Employee Benefits		3000-3999	49,280,450.15	48,477,321.48	19,866,778.61	48,001,029.41	476,292.07	1.0%
4) Books and Supplies		4000-4999	7,292,800.31	8,692,268.22	3,158,452.52	8,561,099.83	131,168.39	1.5%
5) Services and Other Operating Expenditures		5000-5999	30,163,851.92	32,693,415.39	12,378,729.56	31,943,818.87	749,596.52	2.3%
6) Capital Outlay		6000-6999	340,010.00	4,335,367.66	243,649.11	4,360,710.03	(25,342.37)	-0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,420,548.60	4,516,546.30	1,423,009.23	4,528,296.30	(11,750.00)	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(876,792.52)	(943,113.94)	(136,875.66)	(942,651.76)	(462.18)	0.0%
9) TOTAL, EXPENDITURES			261,497,424.69	268,779,625.27	126,476,972.39	267,469,714.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,081,263.00)	(11,355,709.52)	(6,745,750.23)	(11,387,629.02)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	170.60	0.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	135,000.00	0.00	135,000.00	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			(135,000.00)	(135,000.00)	170.60	(135,000.00)		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,216,263.00)	(11,490,709.52)	(6,745,579.63)	(11,522,629.02)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,673,364.58	19,673,364.58		19,673,364.58	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)			19,673,364.58	19,673,364.58		19,673,364.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,673,364.58	19,673,364.58		19,673,364.58		
2) Ending Balance, June 30 (E + F1e)			14,457,101.58	8,182,655.06		8,150,735.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	14,000.00	14,000.00		14,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			6,546,414.41	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	7,796,687.17	8,068,655.06		8,029,000.00		
Unassigned/Unappropriated Amount			0.00	0.00		7,735.56		

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	117,806,789.00	111,768,557.00	63,617,529.00	110,805,860.00	(962,697.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	25,109,678.00	24,654,408.00	12,632,383.00	24,478,954.00	(175,454.00)	-0.7%
State Aid - Prior Years		8019	0.00	0.00	(356,608.00)	(356,608.00)	(356,608.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	268,629.00	268,628.00	0.00	268,628.00	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	488,727.00	871,870.00	(24,992.53)	871,870.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	31,245,926.00	33,203,722.00	18,719,067.31	33,203,722.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,413,816.00	2,539,117.00	1,634,008.09	2,539,117.00	0.00	0.0%
Prior Years' Taxes		8043	(419,539.00)	(363,888.00)	(85,908.96)	(363,888.00)	0.00	0.0%
Supplemental Taxes		8044	1,399,426.00	1,331,070.00	1,120,099.53	1,331,070.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,024,030.00	21,545,201.00	0.00	21,545,201.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,369,507.00	4,455,533.00	2,832,429.34	4,455,533.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			201,706,989.00	200,274,218.00	100,088,006.78	198,779,459.00	(1,494,759.00)	-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	(5,527,877.00)	(5,871,087.00)	(2,650,308.00)	(5,871,087.00)	0.00	0.0%
Property Taxes Transfers		8097	1,034,705.00	1,326,820.00	448,339.00	1,326,820.00	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			197,213,817.00	195,729,951.00	97,886,037.78	194,235,192.00	(1,494,759.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,578,051.00	3,578,051.00	179,565.00	3,578,051.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,063,419.00	1,067,363.05	0.00	1,067,363.05	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	268,945.00	404,261.00	208,050.94	404,261.00	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	5,250,000.00	5,324,767.97	2,424,915.97	5,374,994.97	50,227.00	0.9%
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	781,318.00	797,214.54	383,405.54	797,214.54	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	66,393.00	84,144.00	37,624.00	84,144.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	646,681.00	677,105.00	298,911.00	677,105.00	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	5,056,733.54	5,233,354.29	2,599,658.05	5,233,354.29	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	156,994.27	0.27	156,994.27	0.00	0.0%
All Other Federal Revenue	All Other	8290	571,876.34	580,309.63	158,122.73	604,309.63	24,000.00	4.1%
TOTAL, FEDERAL REVENUE			17,283,416.88	17,903,564.75	6,290,253.50	17,977,791.75	74,227.00	0.4%
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	176,904.18	171,228.00	94,177.00	171,228.00	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	3,560,130.00	3,642,255.00	1,704,309.00	3,642,255.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,582,000.00	4,446,848.12	167,022.43	4,446,848.12	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	3,186,853.25	3,480,043.75	2,262,028.44	3,480,043.75	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,826,964.45	12,231,384.09	1,289,312.92	12,231,384.09	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,332,851.88	23,971,758.96	5,516,849.79	23,971,758.96	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,300,000.00	1,300,000.00	721,558.37	1,300,000.00	0.00	0.0%
Other		8622	3,148,184.25	3,211,700.62	1,855,684.62	3,211,700.62	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	538,858.01	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	1,101,398.88	1,135,080.05	534,387.17	1,132,855.55	(2,224.50)	-0.2%
Interest		8660	100,000.00	150,000.00	52,796.67	150,000.00	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	35,000.00	45,000.00	29,325.50	45,000.00	0.00	0.0%
Interagency Services		8677	1,012,992.12	1,257,121.93	57,105.70	1,257,121.93	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,710,495.68	2,533,987.44	1,159,967.55	2,614,914.00	80,926.56	3.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,544,005.00	1,551,751.00	201,250.00	1,551,751.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,634,000.00	8,634,000.00	4,887,147.50	8,634,000.00	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			18,586,075.93	19,818,641.04	10,038,081.09	19,897,343.10	78,702.06	0.4%
TOTAL, REVENUES			256,416,161.69	257,423,915.75	119,731,222.16	256,082,085.81	(1,341,829.94)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	96,593,306.64	96,956,530.41	49,484,269.00	96,673,831.36	282,699.05	0.3%
Certificated Pupil Support Salaries		1200	10,460,964.84	10,256,089.09	5,135,646.83	10,209,165.95	46,923.14	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	11,186,695.15	11,296,155.72	6,492,431.72	11,523,233.92	(227,078.20)	-2.0%
Other Certificated Salaries		1900	4,772,761.62	4,832,176.39	2,372,271.08	4,918,093.72	(85,917.33)	-1.8%
TOTAL, CERTIFICATED SALARIES			123,013,728.25	123,340,951.61	63,484,618.63	123,324,324.95	16,626.66	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,455,036.85	10,539,595.07	5,718,055.65	10,824,763.83	(285,168.76)	-2.7%
Classified Support Salaries		2200	13,882,176.17	13,646,638.84	7,332,371.56	13,512,608.75	134,030.09	1.0%
Classified Supervisors' and Administrators' Salaries		2300	3,547,842.67	3,459,655.41	1,992,549.21	3,562,128.29	(102,472.88)	-3.0%
Clerical, Technical and Office Salaries		2400	13,863,589.38	13,835,359.11	7,684,714.68	13,554,450.85	280,908.26	2.0%
Other Classified Salaries		2900	6,114,182.91	6,185,620.12	3,330,919.29	6,239,135.48	(53,515.36)	-0.9%
TOTAL, CLASSIFIED SALARIES			47,862,827.98	47,666,868.55	26,058,610.39	47,693,087.20	(26,218.65)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,697,338.72	27,572,754.42	8,905,243.37	27,596,109.68	(23,355.26)	-0.1%
PERS		3201-3202	7,239,337.64	6,879,318.64	3,695,488.36	6,894,747.84	(15,429.20)	-0.2%
OASDI/Medicare/Alternative		3301-3302	5,408,743.70	5,344,097.09	2,825,708.43	5,369,219.38	(25,122.29)	-0.5%
Health and Welfare Benefits		3401-3402	1,732,045.84	1,459,613.20	700,660.30	1,395,899.90	63,713.30	4.4%
Unemployment Insurance		3501-3502	149,747.99	149,608.38	80,530.48	150,270.32	(661.94)	-0.4%
Workers' Compensation		3601-3602	3,442,370.84	3,454,380.91	1,819,957.29	3,471,290.09	(16,909.18)	-0.5%
OPEB, Allocated		3701-3702	2,294,205.22	2,333,690.94	1,210,810.56	1,744,033.03	589,657.91	25.3%
OPEB, Active Employees		3751-3752	1,316,660.20	1,283,857.90	628,379.82	949,459.17	334,398.73	26.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	430,000.00	(430,000.00)	New
TOTAL, EMPLOYEE BENEFITS			49,280,450.15	48,477,321.48	19,866,778.61	48,001,029.41	476,292.07	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,697,000.00	1,740,262.88	1,144,685.72	1,740,352.88	(90.00)	0.0%
Books and Other Reference Materials		4200	306,972.21	418,208.23	267,713.80	507,449.66	(89,241.43)	-21.3%
Materials and Supplies		4300	5,005,158.10	6,151,114.92	1,515,604.60	5,904,861.36	246,253.56	4.0%
Noncapitalized Equipment		4400	283,670.00	382,682.19	230,448.40	408,435.93	(25,753.74)	-6.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,292,800.31	8,692,268.22	3,158,452.52	8,561,099.83	131,168.39	1.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,244,401.00	15,967,559.53	5,308,603.26	14,728,419.49	1,239,140.04	7.8%
Travel and Conferences		5200	530,562.89	510,036.51	155,194.62	495,350.71	14,685.80	2.9%
Dues and Memberships		5300	41,109.00	84,359.00	79,120.00	88,309.00	(3,950.00)	-4.7%
Insurance		5400-5450	1,030,888.00	1,030,888.00	524,042.00	1,030,888.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,191,250.00	4,153,121.25	2,304,470.15	4,253,121.25	(100,000.00)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,539,106.51	3,245,083.04	925,881.22	3,395,847.48	(150,764.44)	-4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,000.00)	(8,048.00)	(4,581.03)	(8,048.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,804,476.52	6,880,286.91	2,809,487.34	7,051,632.07	(171,345.16)	-2.5%
Communications		5900	790,058.00	830,129.15	276,512.00	908,298.87	(78,169.72)	-9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,163,851.92	32,693,415.39	12,378,729.56	31,943,818.87	749,596.52	2.3%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	21,239.00	20,219.00	21,239.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,279,140.67	0.00	2,292,078.48	(12,937.81)	-0.6%
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	180,610.00	1,925,376.54	113,811.66	1,937,781.10	(12,404.56)	-0.6%
Equipment Replacement		6500	159,400.00	109,611.45	109,618.45	109,611.45	0.00	0.0%
TOTAL, CAPITAL OUTLAY			340,010.00	4,335,367.66	243,649.11	4,360,710.03	(25,342.37)	-0.6%
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	33,810.89	33,000.00	44,750.00	44,750.00	(11,750.00)	-35.6%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,397,851.00	3,397,851.00	862,714.38	3,397,851.00	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	83,995.20	213,502.11	170,176.48	213,502.11	0.00	0.0%
Other Debt Service - Principal		7439	904,891.51	872,193.19	345,368.37	872,193.19	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,420,548.60	4,516,546.30	1,423,009.23	4,528,296.30	(11,750.00)	-0.3%
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	(876,792.52)	(943,113.94)	(136,875.66)	(942,651.76)	(462.18)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(876,792.52)	(943,113.94)	(136,875.66)	(942,651.76)	(462.18)	0.0%
TOTAL, EXPENDITURES			261,497,424.69	268,779,625.27	126,476,972.39	267,469,714.83	1,309,910.44	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	170.60	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	170.60	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	135,000.00	135,000.00	0.00	135,000.00	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			135,000.00	135,000.00	0.00	135,000.00	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)			(135,000.00)	(135,000.00)	170.60	(135,000.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	534,263.22	961,374.00	0.00	1,010,948.00	49,574.00	5.2%
3) Other State Revenue		8300-8599	2,232,301.00	2,160,318.30	1,239,452.00	2,160,318.30	0.00	0.0%
4) Other Local Revenue		8600-8799	259,460.76	322,662.76	83,256.41	322,662.76	0.00	0.0%
5) TOTAL, REVENUES			3,026,024.98	3,444,355.06	1,322,708.41	3,493,929.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	604,195.73	993,337.24	691,893.12	1,033,624.54	(40,287.30)	-4.1%
2) Classified Salaries		2000-2999	1,042,735.08	994,749.87	529,103.95	957,127.11	37,622.76	3.8%
3) Employee Benefits		3000-3999	459,669.09	525,093.47	283,263.16	522,428.93	2,664.54	0.5%
4) Books and Supplies		4000-4999	85,436.47	110,999.79	40,120.62	156,611.27	(45,611.48)	-41.1%
5) Services and Other Operating Expenditures		5000-5999	674,995.00	659,618.08	452,434.42	663,580.60	(3,962.52)	-0.6%
6) Capital Outlay		6000-6999	7,590.00	7,590.00	0.00	7,590.00	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	151,403.61	152,966.61	98,387.48	152,966.61	0.00	0.0%
9) TOTAL, EXPENDITURES			3,026,024.98	3,444,355.06	2,095,202.75	3,493,929.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(772,494.34)	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	(772,494.34)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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) Restricted			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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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%
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	534,263.22	961,374.00	0.00	1,010,948.00	49,574.00	5.2%
TOTAL, FEDERAL REVENUE			534,263.22	961,374.00	0.00	1,010,948.00	49,574.00	5.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	378,529.00	306,546.30	183,928.00	306,546.30	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	1,809,474.00	1,809,474.00	1,055,524.00	1,809,474.00	0.00	0.0%
All Other State Revenue	All Other	8590	44,298.00	44,298.00	0.00	44,298.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,232,301.00	2,160,318.30	1,239,452.00	2,160,318.30	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	0.00	0.00	268.54	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	113,905.00	113,905.00	59,237.78	113,905.00	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	145,555.76	208,757.76	23,750.09	208,757.76	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			259,460.76	322,662.76	83,256.41	322,662.76	0.00	0.0%
TOTAL, REVENUES			3,026,024.98	3,444,355.06	1,322,708.41	3,493,929.06		

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	292,491.33	719,455.49	372,488.09	719,455.49	0.00	0.0%
Certificated Pupil Support Salaries		1200	13,000.00	23,491.71	30,495.35	59,939.03	(36,447.32)	-155.1%
Certificated Supervisors' and Administrators' Salaries		1300	56,371.60	61,686.24	37,197.15	49,766.24	11,920.00	19.3%
Other Certificated Salaries		1900	242,332.80	188,703.80	251,712.53	204,463.78	(15,759.98)	-8.4%
TOTAL, CERTIFICATED SALARIES			604,195.73	993,337.24	691,893.12	1,033,624.54	(40,287.30)	-4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	98,254.54	111,959.62	43,005.26	111,959.62	0.00	0.0%
Classified Support Salaries		2200	498,012.54	459,960.93	265,319.18	459,960.93	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	79,792.32	82,235.28	47,970.58	82,235.28	0.00	0.0%
Clerical, Technical and Office Salaries		2400	360,675.68	332,569.04	161,792.99	300,946.28	31,622.76	9.5%
Other Classified Salaries		2900	6,000.00	8,025.00	11,015.94	2,025.00	6,000.00	74.8%
TOTAL, CLASSIFIED SALARIES			1,042,735.08	994,749.87	529,103.95	957,127.11	37,622.76	3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	119,607.04	181,164.41	83,659.20	187,241.61	(6,077.20)	-3.4%
PERS		3201-3202	162,283.63	154,621.64	86,914.09	149,358.40	5,263.24	3.4%
OASDI/Medicare/Alternative		3301-3302	88,695.30	91,417.17	53,574.38	89,022.93	2,394.24	2.6%
Health and Welfare Benefits		3401-3402	20,140.62	19,205.51	11,120.56	18,276.66	928.85	4.8%
Unemployment Insurance		3501-3502	815.55	995.52	621.06	996.87	(1.35)	-0.1%
Workers' Compensation		3601-3602	33,027.75	40,391.61	25,251.97	40,452.62	(61.01)	-0.2%
OPEB, Allocated		3701-3702	22,249.83	27,124.11	16,543.10	27,130.14	(6.03)	0.0%
OPEB, Active Employees		3751-3752	12,849.37	10,173.50	5,578.80	9,949.70	223.80	2.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			459,669.09	525,093.47	283,263.16	522,428.93	2,664.54	0.5%
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	82,336.47	107,899.79	40,120.62	153,511.27	(45,611.48)	-42.3%
Noncapitalized Equipment		4400	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			85,436.47	110,999.79	40,120.62	156,611.27	(45,611.48)	-41.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	15,850.00	15,850.00	2,196.84	15,868.52	(18.52)	-0.1%
Dues and Memberships		5300	2,145.00	2,323.87	1,740.00	2,323.87	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	216,200.00	212,196.29	133,076.63	215,196.29	(3,000.00)	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,100.00	5,460.00	5,552.15	5,760.00	(300.00)	-5.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,048.00	2,109.08	2,048.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	423,350.00	408,889.92	297,622.00	409,533.92	(644.00)	-0.2%
Communications		5900	11,350.00	12,850.00	10,137.72	12,850.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			674,995.00	659,618.08	452,434.42	663,580.60	(3,962.52)	-0.6%
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	7,590.00	7,590.00	0.00	7,590.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,590.00	7,590.00	0.00	7,590.00	0.00	0.0%
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	151,403.61	152,966.61	98,387.48	152,966.61	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			151,403.61	152,966.61	98,387.48	152,966.61	0.00	0.0%
TOTAL, EXPENDITURES			3,026,024.98	3,444,355.06	2,095,202.75	3,493,929.06		

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
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	965,474.85	1,039,278.00	491,938.00	1,039,278.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,302,368.70	3,722,203.00	1,330,844.00	3,722,203.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,000.00	22,000.00	14,871.55	23,250.00	1,250.00	5.7%
5) TOTAL, REVENUES			4,289,843.55	4,783,481.00	1,837,653.55	4,784,731.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,328,980.01	1,474,899.92	788,596.98	1,492,532.13	(17,632.21)	-1.2%
2) Classified Salaries		2000-2999	1,119,390.55	1,145,930.66	622,430.87	1,308,350.80	(162,420.14)	-14.2%
3) Employee Benefits		3000-3999	747,545.24	740,698.70	340,215.56	793,339.88	(52,641.18)	-7.1%
4) Books and Supplies		4000-4999	22,600.00	457,081.75	20,122.32	234,259.82	222,821.93	48.7%
5) Services and Other Operating Expenditures		5000-5999	843,804.26	800,330.97	403,158.08	792,171.55	8,159.42	1.0%
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	227,523.49	254,364.30	38,488.18	253,902.12	462.18	0.2%
9) TOTAL, EXPENDITURES			4,289,843.55	4,873,306.30	2,213,011.99	4,874,556.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(89,825.30)	(375,358.44)	(89,825.30)		
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	(89,825.30)	(375,358.44)	(89,825.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	121,771.30	121,771.30		121,771.30	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)			121,771.30	121,771.30		121,771.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,771.30	121,771.30		121,771.30		
2) Ending Balance, June 30 (E + F1e)			121,771.30	31,946.00		31,946.00		
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) Restricted			121,771.30	31,946.00		31,946.00		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	965,474.85	1,039,278.00	491,938.00	1,039,278.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			965,474.85	1,039,278.00	491,938.00	1,039,278.00	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	3,196,969.70	3,616,804.00	1,330,844.00	3,616,804.00	0.00	0.0%
All Other State Revenue	All Other	8590	105,399.00	105,399.00	0.00	105,399.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,302,368.70	3,722,203.00	1,330,844.00	3,722,203.00	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	1,264.55	2,500.00	2,500.00	New
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	22,000.00	22,000.00	3,857.00	11,000.00	(11,000.00)	-50.0%
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	0.00	0.00	9,750.00	9,750.00	9,750.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,000.00	22,000.00	14,871.55	23,250.00	1,250.00	5.7%
TOTAL, REVENUES			4,289,843.55	4,783,481.00	1,837,653.55	4,784,731.00		

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	1,070,699.04	1,216,361.22	647,384.88	1,233,993.43	(17,632.21)	-1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	258,280.97	258,538.70	141,212.10	258,538.70	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,328,980.01	1,474,899.92	788,596.98	1,492,532.13	(17,632.21)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	805,730.11	816,306.84	424,410.83	967,398.95	(151,092.11)	-18.5%
Classified Support Salaries		2200	95,212.98	81,712.59	52,655.10	93,040.62	(11,328.03)	-13.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	218,447.46	223,408.10	132,079.10	223,408.10	0.00	0.0%
Other Classified Salaries		2900	0.00	24,503.13	13,285.84	24,503.13	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,119,390.55	1,145,930.66	622,430.87	1,308,350.80	(162,420.14)	-14.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	290,141.96	298,639.74	100,976.71	298,646.03	(6.29)	0.0%
PERS		3201-3202	195,111.09	187,858.63	102,331.88	213,446.20	(25,587.57)	-13.6%
OASDI/Medicare/Alternative		3301-3302	114,668.55	111,428.70	60,408.11	124,640.89	(13,212.19)	-11.9%
Health and Welfare Benefits		3401-3402	34,562.85	26,791.94	15,091.12	31,479.57	(4,687.63)	-17.5%
Unemployment Insurance		3501-3502	1,268.27	1,310.46	705.65	1,406.89	(96.43)	-7.4%
Workers' Compensation		3601-3602	51,517.12	53,229.29	28,658.26	57,144.34	(3,915.05)	-7.4%
OPEB, Allocated		3701-3702	34,243.27	35,444.51	19,048.85	38,096.72	(2,652.21)	-7.5%
OPEB, Active Employees		3751-3752	26,032.13	25,995.43	12,994.98	28,479.24	(2,483.81)	-9.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			747,545.24	740,698.70	340,215.56	793,339.88	(52,641.18)	-7.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	2,000.00	194.00	2,000.00	0.00	0.0%
Materials and Supplies		4300	15,800.00	450,281.75	19,928.32	227,459.82	222,821.93	49.5%
Noncapitalized Equipment		4400	4,800.00	4,800.00	0.00	4,800.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,600.00	457,081.75	20,122.32	234,259.82	222,821.93	48.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	15,000.00	16,000.00	1,961.39	16,000.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	600.00	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	58,200.00	43,200.00	28,070.63	43,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,900.00	1,900.00	1,816.63	1,900.00	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	1,000.00	1,000.00	1,627.50	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	762,804.26	733,359.46	367,979.61	722,835.97	10,523.49	1.4%
Communications		5900	1,900.00	1,871.51	1,102.32	4,235.58	(2,364.07)	-126.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			843,804.26	800,330.97	403,158.08	792,171.55	8,159.42	1.0%
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	227,523.49	254,364.30	38,488.18	253,902.12	462.18	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			227,523.49	254,364.30	38,488.18	253,902.12	462.18	0.2%
TOTAL, EXPENDITURES			4,289,843.55	4,873,306.30	2,213,011.99	4,874,556.30		

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	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	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
6130	Child Development: Center-Based Reserve Account	31,946.00
Total, Restricted Balance		<u>31,946.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,006,050.00	8,006,050.00	4,143,915.90	8,006,050.00	0.00	0.0%
3) Other State Revenue		8300-8599	491,000.00	498,612.12	252,028.56	498,612.12	0.00	0.0%
4) Other Local Revenue		8600-8799	532,500.00	532,500.00	302,645.40	532,500.00	0.00	0.0%
5) TOTAL, REVENUES			9,029,550.00	9,037,162.12	4,698,589.86	9,037,162.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,336,257.24	4,394,203.30	2,120,574.68	4,373,904.27	20,299.03	0.5%
3) Employee Benefits		3000-3999	1,213,182.50	1,144,682.96	548,232.08	1,125,553.07	19,129.89	1.7%
4) Books and Supplies		4000-4999	3,607,000.00	4,333,969.79	1,472,877.72	4,328,398.71	5,571.08	0.1%
5) Services and Other Operating Expenditures		5000-5999	309,200.00	332,524.00	78,631.77	367,524.00	(35,000.00)	-10.5%
6) Capital Outlay		6000-6999	0.00	267,871.81	62,599.33	477,871.81	(210,000.00)	-78.4%
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	497,865.42	535,783.03	0.00	535,783.03	0.00	0.0%
9) TOTAL, EXPENDITURES			9,963,505.16	11,009,034.89	4,282,915.58	11,209,034.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(933,955.16)	(1,971,872.77)	415,674.28	(2,171,872.77)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	170.60	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			135,000.00	135,000.00	(170.60)	135,000.00		

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)			(798,955.16)	(1,836,872.77)	415,503.68	(2,036,872.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	5,641,727.70	5,641,727.70	5,641,727.70	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)				5,641,727.70	5,641,727.70	5,641,727.70		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				5,641,727.70	5,641,727.70	5,641,727.70		
2) Ending Balance, June 30 (E + F1e)				4,842,772.54	3,804,854.93	3,604,854.93		
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	4,842,772.54	3,804,854.93	3,604,854.93		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	8,006,050.00	8,006,050.00	4,143,915.90	8,006,050.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,006,050.00	8,006,050.00	4,143,915.90	8,006,050.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	491,000.00	498,612.12	252,028.56	498,612.12	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			491,000.00	498,612.12	252,028.56	498,612.12	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	495,500.00	495,500.00	282,124.93	495,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	15,711.06	21,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	16,000.00	16,000.00	4,809.41	16,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			532,500.00	532,500.00	302,645.40	532,500.00	0.00	0.0%
TOTAL, REVENUES			9,029,550.00	9,037,162.12	4,698,589.86	9,037,162.12		

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	3,469,118.50	3,515,037.17	1,660,593.02	3,492,372.70	22,664.47	0.6%
Classified Supervisors' and Administrators' Salaries		2300	652,854.64	652,679.36	327,223.64	652,679.36	0.00	0.0%
Clerical, Technical and Office Salaries		2400	214,284.10	226,486.77	132,758.02	228,852.21	(2,365.44)	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,336,257.24	4,394,203.30	2,120,574.68	4,373,904.27	20,299.03	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	636,189.18	580,489.13	277,383.66	569,542.68	10,946.45	1.9%
OASDI/Medicare/Alternative		3301-3302	311,313.15	311,627.83	151,081.37	306,311.12	5,316.71	1.7%
Health and Welfare Benefits		3401-3402	72,579.85	61,845.24	26,117.80	59,952.84	1,892.40	3.1%
Unemployment Insurance		3501-3502	2,048.07	2,064.54	1,060.88	2,058.77	5.77	0.3%
Workers' Compensation		3601-3602	84,302.23	84,961.45	43,069.24	84,727.70	233.75	0.3%
OPEB, Allocated		3701-3702	54,192.35	55,432.39	28,627.74	55,207.99	224.40	0.4%
OPEB, Active Employees		3751-3752	52,557.67	48,262.38	20,891.39	47,751.97	510.41	1.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,213,182.50	1,144,682.96	548,232.08	1,125,553.07	19,129.89	1.7%
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	432,600.00	555,152.02	135,308.91	557,352.02	(2,200.00)	-0.4%
Noncapitalized Equipment		4400	70,200.00	320,200.00	16,476.06	173,000.00	147,200.00	46.0%
Food		4700	3,104,200.00	3,458,617.77	1,321,092.75	3,598,046.69	(139,428.92)	-4.0%
TOTAL, BOOKS AND SUPPLIES			3,607,000.00	4,333,969.79	1,472,877.72	4,328,398.71	5,571.08	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	10,500.00	15,500.00	6,568.90	15,500.00	0.00	0.0%
Dues and Memberships		5300	1,200.00	1,672.00	244.00	1,672.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	500.00	0.00	500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	148,300.00	156,152.00	21,712.01	156,152.00	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	5,000.00	5,000.00	799.50	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	133,400.00	143,400.00	48,182.50	178,400.00	(35,000.00)	-24.4%
Communications		5900	10,300.00	10,300.00	1,124.86	10,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			309,200.00	332,524.00	78,631.77	367,524.00	(35,000.00)	-10.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	267,871.81	62,599.33	477,871.81	(210,000.00)	-78.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	267,871.81	62,599.33	477,871.81	(210,000.00)	-78.4%
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	497,865.42	535,783.03	0.00	535,783.03	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			497,865.42	535,783.03	0.00	535,783.03	0.00	0.0%
TOTAL, EXPENDITURES			9,963,505.16	11,009,034.89	4,282,915.58	11,209,034.89		

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	135,000.00	135,000.00	0.00	135,000.00	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			135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	170.60	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	170.60	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)			135,000.00	135,000.00	(170.60)	135,000.00		

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	926,506.30
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,443,562.53
5330	Child Nutrition: Summer Food Service Program Operations	1,200,924.33
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	14,272.20
9010	Other Restricted Local	19,589.57
Total, Restricted Balance		<u>3,604,854.93</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	302,616.71	103,432.97	611,017.10	612,000.00	508,567.03	491.7%
5) TOTAL, REVENUES			302,616.71	103,432.97	611,017.10	612,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	238,208.99	268,888.67	123,350.92	229,294.78	39,593.89	14.7%
3) Employee Benefits		3000-3999	64,407.72	69,899.59	30,548.90	61,733.48	8,166.11	11.7%
4) Books and Supplies		4000-4999	0.00	353,672.08	70,744.77	353,672.08	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	49,132.65	30,307.01	211,252.65	(162,120.00)	-330.0%
6) Capital Outlay		6000-6999	164,000,000.00	205,075,009.75	15,956,209.18	205,469,216.78	(394,207.03)	-0.2%
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			164,302,616.71	205,816,602.74	16,211,160.78	206,325,169.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(164,000,000.00)	(205,713,169.77)	(15,600,143.68)	(205,713,169.77)		
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)			(164,000,000.00)	(205,713,169.77)	(15,600,143.68)	(205,713,169.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	205,713,169.77	205,713,169.77		205,713,169.77	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)			205,713,169.77	205,713,169.77		205,713,169.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,713,169.77	205,713,169.77		205,713,169.77		
2) Ending Balance, June 30 (E + F1e)			41,713,169.77	0.00		0.00		
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	41,713,169.77	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	0.00		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								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		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								
Penalties and Interest from Delinquent Non-LCFF Taxes		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	302,616.71	103,432.97	611,017.10	612,000.00	508,567.03	491.7%
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			302,616.71	103,432.97	611,017.10	612,000.00	508,567.03	491.7%
TOTAL, REVENUES			302,616.71	103,432.97	611,017.10	612,000.00		

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	166,243.98	209,286.97	88,361.52	169,693.08	39,593.89	18.9%
Clerical, Technical and Office Salaries		2400	71,965.01	59,601.70	34,989.40	59,601.70	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			238,208.99	268,888.67	123,350.92	229,294.78	39,593.89	14.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	36,996.21	38,168.22	15,577.07	32,951.69	5,216.53	13.7%
OASDI/Medicare/Alternative		3301-3302	15,802.24	19,408.62	9,383.26	17,910.12	1,498.50	7.7%
Health and Welfare Benefits		3401-3402	1,988.72	2,059.04	966.67	1,893.08	165.96	8.1%
Unemployment Insurance		3501-3502	119.11	134.62	61.67	117.65	16.97	12.6%
Workers' Compensation		3601-3602	4,838.02	5,460.65	2,505.32	4,778.56	682.09	12.5%
OPEB, Allocated		3701-3702	3,215.82	3,187.94	1,446.26	2,733.48	454.46	14.3%
OPEB, Active Employees		3751-3752	1,447.60	1,480.50	608.65	1,348.90	131.60	8.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			64,407.72	69,899.59	30,548.90	61,733.48	8,166.11	11.7%
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	74,249.86	581.24	74,249.86	0.00	0.0%
Noncapitalized Equipment		4400	0.00	279,422.22	70,163.53	279,422.22	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	353,672.08	70,744.77	353,672.08	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	4,000.00	3,907.06	4,000.00	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	44.95	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	45,132.65	26,355.00	207,252.65	(162,120.00)	-359.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	49,132.65	30,307.01	211,252.65	(162,120.00)	-330.0%

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	2,324,157.73	0.00	2,321,634.39	2,523.34	0.1%
Buildings and Improvements of Buildings		6200	164,000,000.00	200,420,117.32	15,922,702.02	201,466,912.35	(1,046,795.03)	-0.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	2,330,734.70	33,507.16	1,680,670.04	650,064.66	27.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			164,000,000.00	205,075,009.75	15,956,209.18	205,469,216.78	(394,207.03)	-0.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			164,302,616.71	205,816,602.74	16,211,160.78	206,325,169.77		

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

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,214,553.76	534,553.76	498,447.33	627,553.76	93,000.00	17.4%
5) TOTAL, REVENUES			1,214,553.76	534,553.76	498,447.33	627,553.76		
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	1,714,123.29	0.00	0.00	1,714,123.29	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,214,553.76	1,234,553.76	254,776.89	1,234,553.76	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			1,214,553.76	2,948,677.05	254,776.89	1,234,553.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(2,414,123.29)	243,670.44	(607,000.00)		
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)			0.00	(2,414,123.29)	243,670.44	(607,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,414,123.29	2,414,123.29		2,414,123.29	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)			2,414,123.29	2,414,123.29		2,414,123.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,414,123.29	2,414,123.29		2,414,123.29		
2) Ending Balance, June 30 (E + F1e)			2,414,123.29	0.00		1,807,123.29		
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	2,414,123.29	0.00		1,807,123.29		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	40,000.00	7,468.06	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,214,553.76	494,553.76	490,979.27	587,553.76	93,000.00	18.8%
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			1,214,553.76	534,553.76	498,447.33	627,553.76	93,000.00	17.4%
TOTAL, REVENUES			1,214,553.76	534,553.76	498,447.33	627,553.76		

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	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	1,714,123.29	0.00	0.00	1,714,123.29	100.0%
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	1,714,123.29	0.00	0.00	1,714,123.29	100.0%
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	509,553.76	509,553.76	254,776.89	509,553.76	0.00	0.0%
Other Debt Service - Principal		7439	705,000.00	725,000.00	0.00	725,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,214,553.76	1,234,553.76	254,776.89	1,234,553.76	0.00	0.0%
TOTAL EXPENDITURES			1,214,553.76	2,948,677.05	254,776.89	1,234,553.76		

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

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	1,807,123.29
Total, Restricted Balance		<u>1,807,123.29</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	499,381.00	499,381.00	499,381.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5,966.84	6,500.00	6,500.00	New
5) TOTAL, REVENUES			0.00	499,381.00	505,347.84	505,881.00		
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	1,029,568.52	38,784.70	1,036,068.52	(6,500.00)	-0.6%
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	1,029,568.52	38,784.70	1,036,068.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(530,187.52)	466,563.14	(530,187.52)		
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	(530,187.52)	466,563.14	(530,187.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	530,187.52	530,187.52		530,187.52	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)			530,187.52	530,187.52		530,187.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			530,187.52	530,187.52		530,187.52		
2) Ending Balance, June 30 (E + F1e)			530,187.52	0.00		0.00		
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	530,187.52	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	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	499,381.00	499,381.00	499,381.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	499,381.00	499,381.00	499,381.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5,966.84	6,500.00	6,500.00	New
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	5,966.84	6,500.00	6,500.00	New
TOTAL, REVENUES			0.00	499,381.00	505,347.84	505,881.00		

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	406,871.80	0.00	408,371.80	(1,500.00)	-0.4%
Buildings and Improvements of Buildings		6200	0.00	499,381.00	0.00	499,381.00	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	123,315.72	38,784.70	128,315.72	(5,000.00)	-4.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,029,568.52	38,784.70	1,036,068.52	(6,500.00)	-0.6%
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	1,029,568.52	38,784.70	1,036,068.52		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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
6225	Emergency Repair Program, Williams Case	0.00
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,012,516.00	2,012,516.00	1,006,258.19	2,012,516.00	0.00	0.0%
3) Other State Revenue		8300-8599	147,400.00	150,200.00	0.00	150,200.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,506,184.00	17,802,045.58	10,347,638.48	17,802,045.58	0.00	0.0%
5) TOTAL, REVENUES			26,666,100.00	19,964,761.58	11,353,896.67	19,964,761.58		
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	26,666,100.00	26,667,099.44	15,195,801.25	26,667,099.44	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			26,666,100.00	26,667,099.44	15,195,801.25	26,667,099.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(6,702,337.86)	(3,841,904.58)	(6,702,337.86)		
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	(6,702,337.86)	(3,841,904.58)	(6,702,337.86)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,168,121.61	23,168,121.61		23,168,121.61	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)			23,168,121.61	23,168,121.61		23,168,121.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,168,121.61	23,168,121.61		23,168,121.61		
2) Ending Balance, June 30 (E + F1e)			23,168,121.61	16,465,783.75		16,465,783.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	23,168,121.61	16,465,783.75		16,465,783.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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	2,012,516.00	2,012,516.00	1,006,258.19	2,012,516.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,012,516.00	2,012,516.00	1,006,258.19	2,012,516.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	147,400.00	150,200.00	0.00	150,200.00	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			147,400.00	150,200.00	0.00	150,200.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	22,861,784.00	16,064,345.58	8,887,672.37	16,064,345.58	0.00	0.0%
Unsecured Roll		8612	952,100.00	957,500.00	857,683.73	957,500.00	0.00	0.0%
Prior Years' Taxes		8613	93,000.00	80,600.00	186,834.50	80,600.00	0.00	0.0%
Supplemental Taxes		8614	541,900.00	593,000.00	368,525.09	593,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	57,400.00	106,600.00	46,922.79	106,600.00	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			24,506,184.00	17,802,045.58	10,347,638.48	17,802,045.58	0.00	0.0%
TOTAL, REVENUES			26,666,100.00	19,964,761.58	11,353,896.67	19,964,761.58		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	6,658,700.00	6,658,600.30	6,658,600.30	6,658,600.30	0.00	0.0%
Bond Interest and Other Service Charges		7434	20,007,400.00	20,008,499.14	8,537,200.95	20,008,499.14	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)			26,666,100.00	26,667,099.44	15,195,801.25	26,667,099.44	0.00	0.0%
TOTAL, EXPENDITURES			26,666,100.00	26,667,099.44	15,195,801.25	26,667,099.44		

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

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	16,465,783.75
Total, Restricted Balance		<u>16,465,783.75</u>

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)	19,794.56	19,601.07	19,427.50	19,469.69	(131.38)	-1%
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)	19,794.56	19,601.07	19,427.50	19,469.69	(131.38)	-1%
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)	19,794.56	19,601.07	19,427.50	19,469.69	(131.38)	-1%
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)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			30,832,917.94	17,392,396.91	17,462,367.29	20,829,659.57	10,192,671.38	5,349,469.73	25,708,890.88	20,454,274.01	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		5,426,804.00	5,783,412.00	16,726,333.00	10,410,141.00	10,410,141.00	16,726,332.00	10,410,141.00	9,463,161.00	
	8020-8079		206,929.19	1,891,770.78	1,603,206.94	0.00	413,730.70	16,713,050.18	3,366,014.99	15,788,365.63	
	8080-8099				(954,112.00)	(461,142.00)	(386,956.00)	(424,049.00)	24,290.00	(608,701.00)	
	8100-8299		111,569.53	528,071.43	1,644,609.65	1,121,533.74	1,079,877.11	1,348,211.77	456,380.00	1,152,652.68	
	8300-8599		8,561.00	8,561.00	669,330.50	817,920.01	3,012,775.44	984,384.00	15,411.00	14,185.27	
	8600-8799		594,990.40	878,048.77	1,030,232.83	966,310.87	1,585,529.36	3,412,630.24	1,570,338.92	1,919,759.83	
	8910-8929					170.60					
	8930-8979										
TOTAL RECEIPTS			6,348,854.12	9,089,863.98	20,719,600.92	12,854,934.22	16,115,097.61	38,760,559.19	15,842,575.91	27,729,423.41	
C. DISBURSEMENTS											
	1000-1999		1,965,771.91	2,321,030.12	11,596,763.00	11,926,551.51	11,915,096.90	41,774.99	23,717,630.20	11,920,890.33	
	2000-2999		2,295,119.30	2,516,140.35	4,151,174.11	4,372,468.13	4,403,714.43	4,190,509.88	4,129,484.19	4,453,073.17	
	3000-3999		980,455.69	1,092,160.16	3,497,548.69	3,584,527.84	3,612,734.78	1,102,754.32	5,996,597.13	3,729,258.72	
	4000-4999		574,799.37	234,631.91	738,348.48	487,943.91	394,601.99	302,425.70	425,701.16	600,000.00	
	5000-5999		389,886.10	803,940.77	1,302,790.90	3,876,761.54	2,319,920.04	1,585,761.67	2,099,668.54	2,818,018.15	
	6000-6599				77,748.49	6,177.09	5,054.00	126,878.01	27,791.52	939,682.74	
	7000-7499		1,170.08	576,313.00	623,330.32	(95,638.51)	1,170.08	135,943.52	43,845.08	1,437,855.00	
	7600-7629										
	7630-7699										
TOTAL DISBURSEMENTS			6,207,202.45	7,544,216.31	21,987,703.99	24,158,791.51	22,652,292.22	7,486,048.09	36,440,717.82	25,898,778.11	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	300,922.56	177,443.94		(63.55)			0.00			
	9200-9299	9,515,281.94	2,305,961.93	1,352,277.53	1,103,331.30	1,482,830.64	2,183.21	1,193,074.23	41,679.15	300,000.00	
	9310	716,434.96	(254,000.00)	178,934.96	(51,000.00)	0.00	0.00	0.00	(282,000.00)	0.00	
	9320	14,570.99	0.00	3,152.40	7,503.69	(41,662.24)	3,898.88	4,210.48	2,445.36	0.00	
	9330	383,815.57	(370,882.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	0.00								
	9490										
SUBTOTAL			10,931,026.02	1,858,523.44	1,534,364.89	1,059,771.44	1,441,168.40	6,082.09	1,197,284.71	(237,875.49)	300,000.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	21,274,803.58	15,300,745.28	2,331,572.47	(3,592,008.15)	771,792.43	(1,683,690.77)	2,786,607.12	(6,248,090.43)	500,000.00	
	9610	675,824.94		675,824.94							
	9640										
	9650	139,950.86	139,950.86								
	9690										
SUBTOTAL			22,090,579.38	15,440,696.14	3,007,397.41	(3,592,008.15)	771,792.43	(1,683,690.77)	2,786,607.12	(6,248,090.43)	500,000.00
<u>Nonoperating</u>											
	9910			(2,644.77)	(16,384.24)	(2,506.87)	4,220.10	(9,325,767.54)	9,333,310.10	18,125.56	
TOTAL BALANCE SHEET ITEMS			(11,159,553.36)	(13,582,172.70)	(1,475,677.29)	4,635,395.35	666,869.10	1,693,992.96	(10,915,089.95)	15,343,525.04	(181,874.44)
E. NET INCREASE/DECREASE (B - C + D)			(13,440,521.03)	69,970.38	3,367,292.28	(10,636,988.19)	(4,843,201.65)	20,359,421.15	(5,254,616.87)	1,648,770.86	
F. ENDING CASH (A + E)			17,392,396.91	17,462,367.29	20,829,659.57	10,192,671.38	5,349,469.73	25,708,890.88	20,454,274.01	22,103,044.87	
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		22,103,044.87	17,765,420.57	21,736,123.05	15,192,982.46				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 15,588,287.00	9,463,161.00	9,463,161.00	15,588,287.00	(531,155.00)		134,928,206.00	134,928,206.00
Property Taxes		8020-8079 638,512.53	14,478,680.58	4,427,000.00	4,323,991.48			63,851,253.00	63,851,253.00
Miscellaneous Funds		8080-8099 (1,017,867.34)	(290,052.19)	(290,000.00)	(135,677.47)			(4,544,267.00)	(4,544,267.00)
Federal Revenue		8100-8299 2,075,384.63	617,986.15	865,328.12	389,149.82	6,587,037.12		17,977,791.75	17,977,791.75
Other State Revenue		8300-8599 1,034,105.34	1,378,834.19	18,477.84	736,149.09	5,093,046.28	10,180,018.00	23,971,758.96	23,971,758.96
Other Local Revenue		8600-8799 1,032,240.08	1,836,800.72	2,679,409.06	103,463.23	2,287,588.79		19,897,343.10	19,897,343.10
Interfund Transfers In		8910-8929			(170.60)			0.00	0.00
All Other Financing Sources		8930-8979						0.00	0.00
TOTAL RECEIPTS		19,350,662.24	27,485,410.45	17,163,376.02	21,005,192.55	13,436,517.19	10,180,018.00	256,082,085.81	256,082,085.81
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 11,861,295.67	11,813,836.94	12,036,772.40	11,676,046.67	530,864.31		123,324,324.95	123,324,324.95
Classified Salaries		2000-2999 4,274,423.84	4,274,155.50	4,416,058.75	3,274,378.13	942,387.42		47,693,087.20	47,693,087.20
Employee Benefits		3000-3999 3,490,768.71	3,597,206.04	3,669,678.62	3,378,135.07	89,185.64	10,180,018.00	48,001,029.41	48,001,029.41
Books and Supplies		4000-4999 627,329.25	800,000.00	600,691.38	950,000.00	1,824,626.68		8,561,099.83	8,561,099.83
Services		5000-5999 2,919,032.29	3,631,000.00	3,585,125.21	3,112,131.95	3,499,781.71		31,943,818.87	31,943,818.87
Capital Outlay		6000-6599 896,693.62	7,447.13	17,994.62	139,533.88	2,115,708.93		4,360,710.03	4,360,710.03
Other Outgo		7000-7499 517,485.00	283,154.00	283,154.00	517,485.00	(739,622.03)		3,585,644.54	3,585,644.54
Interfund Transfers Out		7600-7629			135,000.00			135,000.00	135,000.00
All Other Financing Uses		7630-7699						0.00	0.00
TOTAL DISBURSEMENTS		24,587,028.38	24,406,799.61	24,609,474.98	23,182,710.70	8,262,932.66	10,180,018.00	267,604,714.83	267,604,714.83
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199 0.00					123,542.17	300,922.56	
Accounts Receivable		9200-9299 0.00	0.00	0.00	1,733,943.95	0.00		9,515,281.94	
Due From Other Funds		9310 0.00	0.00	0.00	0.00	1,124,500.00	0.00	716,434.96	
Stores		9320 0.00	0.00	0.00	0.00		35,022.42	14,570.99	
Prepaid Expenditures		9330 0.00	0.00	0.00	0.00		754,698.00	383,815.57	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL		0.00	0.00	0.00	1,733,943.95	1,124,500.00	913,262.59	10,931,026.02	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599 (900,000.00)	(900,000.00)	(900,000.00)	(900,000.00)	14,707,875.63		21,274,803.58	
Due To Other Funds		9610						675,824.94	
Current Loans		9640						0.00	
Unearned Revenues		9650						139,950.86	
Deferred Inflows of Resources		9690						0.00	
SUBTOTAL		(900,000.00)	(900,000.00)	(900,000.00)	(900,000.00)	14,707,875.63	0.00	22,090,579.38	
<u>Nonoperating</u>									
Suspense Clearing		9910 (1,258.16)	(7,908.36)	2,958.37	7,402.55		(9,546.74)	0.00	
TOTAL BALANCE SHEET ITEMS		898,741.84	892,091.64	902,958.37	2,641,346.50	(13,583,375.63)	903,715.85	(11,159,553.36)	
E. NET INCREASE/DECREASE (B - C + D)		(4,337,624.30)	3,970,702.48	(6,543,140.59)	463,828.35	(8,409,791.10)	903,715.85	(22,682,182.38)	(11,522,629.02)
F. ENDING CASH (A + E)		17,765,420.57	21,736,123.05	15,192,982.46	15,656,810.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,150,735.56	

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	267,604,714.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,267,254.26
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	19,803.83
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,360,710.03
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,085,695.30
4. Other Transfers Out	All	9200	7200-7299	3,397,851.00
5. Interfund Transfers Out	All	9300	7600-7629	135,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,017.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,005,077.16
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,171,872.77
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				242,504,256.18

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		19,427.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,482.53
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	233,950,063.52	11,893.54
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	233,950,063.52	11,893.54
B. Required effort (Line A.2 times 90%)	210,555,057.17	10,704.19
C. Current year expenditures (Line I.E and Line II.B)	242,504,256.18	12,482.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,793,913.75
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 209,480,494.78

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.72%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,937,094.01
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,167,113.77
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	81,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	2,200.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	837,236.93
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,025,244.71
9. Carry-Forward Adjustment (Part IV, Line F)	(209,254.33)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,815,990.38

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	153,406,372.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	34,277,944.46
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	19,606,649.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	747,678.81
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	19,803.83
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,109,225.46
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	47,597.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	358,642.36
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,669,132.10
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,333,372.45
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,620,654.18
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,195,380.05
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	249,392,452.74

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.22%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.14%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>13,025,244.71</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>896,312.66</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.75%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.75%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.75%) times Part III, Line B18); zero if positive	<u>(418,508.66)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(418,508.66)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.05%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-209,254.33) is applied to the current year calculation and the remainder (\$-209,254.33) is deferred to one or more future years:	<u>5.14%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-139,502.89) is applied to the current year calculation and the remainder (\$-279,005.77) is deferred to one or more future years:	<u>5.17%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(209,254.33)</u>

Approved indirect cost rate: 5.75%
Highest rate used in any program: 5.75%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,135,241.57	295,276.40	5.75%
01	3060	382,279.91	21,981.09	5.75%
01	3110	73,021.28	4,198.72	5.75%
01	3310	2,871,885.58	165,133.42	5.75%
01	3312	511,614.18	29,417.82	5.75%
01	3315	147,122.46	8,459.54	5.75%
01	3318	25,963.12	1,492.88	5.75%
01	3320	435,108.27	25,018.73	5.75%
01	3332	76,783.92	4,415.08	5.75%
01	3385	102,978.72	5,921.28	5.75%
01	3550	149,518.11	7,475.89	5.00%
01	4035	753,867.54	43,347.00	5.75%
01	4050	21,981.57	1,263.94	5.75%
01	4124	4,888,465.46	244,423.32	5.00%
01	4201	79,568.80	4,575.20	5.75%
01	4203	663,828.30	13,276.70	2.00%
01	5810	248,918.35	5,997.00	2.41%
01	6010	3,314,327.38	165,716.37	5.00%
01	6264	192,302.10	11,057.37	5.75%
01	7085	554,578.41	31,888.26	5.75%
01	7220	70,638.30	4,061.70	5.75%
01	7338	336,583.38	19,353.55	5.75%
01	8150	4,836,980.87	278,126.40	5.75%
01	9010	7,415,361.69	14,356.70	0.19%
11	5610	345,892.00	19,889.00	5.75%
11	6391	1,711,086.52	98,387.48	5.75%
11	9010	148,308.00	4,894.00	3.30%
12	5025	993,170.68	57,107.32	5.75%
12	6105	3,422,509.20	196,794.80	5.75%
13	5310	8,177,917.75	429,865.68	5.26%
13	5320	1,632,740.04	85,718.85	5.25%
13	5330	269,690.00	14,159.00	5.25%
13	5340	105,000.00	5,512.50	5.25%
13	9010	10,032.26	527.00	5.25%

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	192,908,372.00	3.64%	199,931,955.00	2.66%	205,257,597.00
2. Federal Revenues	8100-8299	114,053.76	-100.00%		0.00%	
3. Other State Revenues	8300-8599	7,019,577.06	38.09%	9,693,508.00	-59.11%	3,963,508.00
4. Other Local Revenues	8600-8799	4,355,012.13	-0.69%	4,325,012.00	0.00%	4,325,012.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(39,276,021.95)	3.49%	(40,644,852.00)	3.47%	(42,053,280.00)
6. Total (Sum lines A1 thru A5c)		165,120,993.00	4.96%	173,305,623.00	-1.05%	171,492,837.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				99,047,177.54		98,938,973.00
b. Step & Column Adjustment				1,587,795.00		1,583,024.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,695,999.54)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,047,177.54	-0.11%	98,938,973.00	1.60%	100,521,997.00
2. Classified Salaries						
a. Base Salaries				26,144,735.83		26,553,341.00
b. Step & Column Adjustment				470,605.00		477,960.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(61,999.83)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,144,735.83	1.56%	26,553,341.00	1.80%	27,031,301.00
3. Employee Benefits	3000-3999	26,964,122.00	12.75%	30,402,510.00	9.64%	33,332,092.00
4. Books and Supplies	4000-4999	3,864,846.19	0.01%	3,865,150.00	0.00%	3,865,150.00
5. Services and Other Operating Expenditures	5000-5999	11,741,651.31	-0.52%	11,680,636.00	-4.28%	11,180,636.00
6. Capital Outlay	6000-6999	65,014.56	-84.62%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,483,546.30	-14.90%	3,815,627.00	0.80%	3,846,331.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,348,886.12)	-14.14%	(2,016,761.00)	0.00%	(2,016,761.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(6,300,000.00)
11. Total (Sum lines B1 thru B10)		170,097,207.61	1.93%	173,384,476.00	-1.03%	171,605,746.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,976,214.61)		(78,853.00)		(112,909.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,126,950.17		8,150,735.56		8,071,882.56
2. Ending Fund Balance (Sum lines C and D1)		8,150,735.56		8,071,882.56		7,958,973.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	114,000.00		114,000.00		114,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,029,000.00		7,751,000.00		7,740,000.00
2. Unassigned/Unappropriated	9790	7,735.56		206,882.56		104,973.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,150,735.56		8,071,882.56		7,958,973.56

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,029,000.00		7,751,000.00		7,740,000.00
c. Unassigned/Unappropriated	9790	7,735.56		206,882.56		104,973.56
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		8,036,735.56		7,957,882.56		7,844,973.56
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.						
Per enrollment trends and due to the expansion of Impact Charter School, the District anticipates enrollment to further decline in 2018-19. However, enrollment is expected to stabilize in 2019-20 due to projecting a greater number of kindergarten students entering the District than twelfth graders matriculating out of the District, and not expecting charter schools to expand. Further, The Local Control Funding Formula utilizes COLA factors per the Department of Finance's estimates, and is projected to be fully funded beginning 2018-19 per the Governor's proposed 2018-19 budget. The decline in federal revenue from 2017-18 to 2018-19 consisted of eliminating carryover from 2016-17 into 2017-18, one time-funds, and other revenue that is volatile from year-to-year. Unrestricted state revenue is expected to increase for 2018-19 primarily due to one-time mandate funding increasing from \$147 per ADA to \$295 per ADA, and is projected to sharply decline thereafter due to the loss of the one-time revenue. Local revenue is expected to slightly decline for 2018-19. Increase of contributions to restricted programs is primarily due to budgeting for restricted step increases, and expected pension increases. The changes in salaries are due to certificated step increases of approximately 1.6%, and classified step increases of approximately 1.8%. Unrestricted salary costs for 2018-19 incorporate the proposed certificated reductions of \$1.88 million, and classified reductions of \$487,000. In addition, vacant positions associated with the unrestricted General Fund and special education that were removed for 2017-18 have been incorporated in 2018-19 and subsequent years. Benefits are adjusted accordingly due to the above changes, and to account for expected increased pension costs. In addition, budgeted retiree benefit amounts that were reduced in 2017-18 have been restored in 2018-19 and subsequent years. Unrestricted supplies are estimated to remain constant from 2017-18 due to restoring supply budgets that were removed in the 2017-18 budget, and incorporating the proposed supply reductions of \$350,000. Services and other operations are estimated to decline from 2017-18 due to removing one-time expenditures, and incorporating the proposed service and other operating reductions of \$560,000. Unrestricted services and other operations are projected to decline from 2018-19 to 2019-20 due to estimated 2018-19 Board and general obligation bond election costs. Other outgo is expected to decrease from 2017-18 due to reduced debt expenditures and expiring lease payments, and increase slightly in 2019-20 for changes in debt expenditures. Indirect cost recaptures are expected to decrease due to expected decreases in restricted expenditures. Lastly, unidentified reductions have been included in the budget in order for the District to be able to meet its minimum economic uncertainty reserve; the specific reductions for 2019-20 will be identified in the 2018-19 budget.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,326,820.00	0.00%	1,326,820.00	0.00%	1,326,820.00
2. Federal Revenues	8100-8299	17,863,737.99	-35.58%	11,507,332.00	0.00%	11,507,332.00
3. Other State Revenues	8300-8599	16,952,181.90	-4.42%	16,202,487.00	0.00%	16,202,487.00
4. Other Local Revenues	8600-8799	15,542,330.97	-1.64%	15,287,890.00	0.00%	15,287,890.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	39,276,021.95	3.49%	40,644,852.00	3.47%	42,053,280.00
6. Total (Sum lines A1 thru A5c)		90,961,092.81	-6.59%	84,969,381.00	1.66%	86,377,809.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,277,147.41		23,850,673.00
b. Step & Column Adjustment				375,601.00		381,611.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(802,075.41)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,277,147.41	-1.76%	23,850,673.00	1.60%	24,232,284.00
2. Classified Salaries						
a. Base Salaries				21,548,351.37		18,914,126.00
b. Step & Column Adjustment				334,434.00		340,454.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,968,659.37)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,548,351.37	-12.22%	18,914,126.00	1.80%	19,254,580.00
3. Employee Benefits	3000-3999	21,036,907.41	0.65%	21,173,116.00	5.01%	22,234,479.00
4. Books and Supplies	4000-4999	4,696,253.64	-35.95%	3,008,015.00	0.00%	3,008,015.00
5. Services and Other Operating Expenditures	5000-5999	20,202,167.56	-17.18%	16,731,069.00	-2.24%	16,356,069.00
6. Capital Outlay	6000-6999	4,295,695.47	-95.96%	173,522.00	0.00%	173,522.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	44,750.00	0.00%	44,750.00	0.00%	44,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,406,234.36	-23.62%	1,074,110.00	0.00%	1,074,110.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		97,507,507.22	-12.86%	84,969,381.00	1.66%	86,377,809.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,546,414.41)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,546,414.41		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		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.						
Federal revenue is expected to decrease for 2018-19 due to recognizing the end of Title IV revenue and removing Title II revenue due to its uncertainty. In addition, the decline of federal revenue from 2017-18 to 2018-19 consisted eliminating carryover from 2016-17 into 2017-18, one time-funds, and other revenue that is volatile from year-to-year. Restricted state revenue is expected to decrease for 2018-19 due to eliminating carryover from 2016-17 into 2017-18, one-time funds, and recognizing the end of the California Career Pathways Trust (CCPT) grant. Local revenue is expected to slightly decline for 2018-19 due to eliminating carryover from 2016-17 into 2017-18, one time-funds, and other revenue that is volatile from year-to-year. Increase of contributions to restricted programs is primarily due to budgeting for restricted step increases, expected pension increases, and loss of one-time restricted revenue. Salary changes relating to the restricted General Fund incorporate the removal of activity funded from funds carried over from 2016-17, programs with volatile revenue, and grants that are projected to end. Benefits are adjusted accordingly due to the above changes, and to account for expected increased pension costs. Restricted supply costs are estimated to decrease for 2018-19 due to removing activity funded from dollars carried over from 2016-17, programs with volatile revenue, and grants that are projected to end. Restricted service and other operations costs are estimated to decrease for 2018-19 due to removing activity funded from funds carried over from 2016-17, programs with volatile revenue, and grants that are projected to end. In addition, the proposed service and other operating reductions of \$300,000 associated with special education services are included for subsequent years. Indirect cost recaptures are expected to decrease due to expected decreases in restricted expenditures.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	194,235,192.00	3.62%	201,258,775.00	2.65%	206,584,417.00
2. Federal Revenues	8100-8299	17,977,791.75	-35.99%	11,507,332.00	0.00%	11,507,332.00
3. Other State Revenues	8300-8599	23,971,758.96	8.03%	25,895,995.00	-22.13%	20,165,995.00
4. Other Local Revenues	8600-8799	19,897,343.10	-1.43%	19,612,902.00	0.00%	19,612,902.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		256,082,085.81	0.86%	258,275,004.00	-0.16%	257,870,646.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				123,324,324.95		122,789,646.00
b. Step & Column Adjustment				1,963,396.00		1,964,635.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,498,074.95)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	123,324,324.95	-0.43%	122,789,646.00	1.60%	124,754,281.00
2. Classified Salaries						
a. Base Salaries				47,693,087.20		45,467,467.00
b. Step & Column Adjustment				805,039.00		818,414.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,030,659.20)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,693,087.20	-4.67%	45,467,467.00	1.80%	46,285,881.00
3. Employee Benefits	3000-3999	48,001,029.41	7.45%	51,575,626.00	7.74%	55,566,571.00
4. Books and Supplies	4000-4999	8,561,099.83	-19.72%	6,873,165.00	0.00%	6,873,165.00
5. Services and Other Operating Expenditures	5000-5999	31,943,818.87	-11.06%	28,411,705.00	-3.08%	27,536,705.00
6. Capital Outlay	6000-6999	4,360,710.03	-95.79%	183,522.00	0.00%	183,522.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,528,296.30	-14.75%	3,860,377.00	0.80%	3,891,081.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(942,651.76)	0.00%	(942,651.00)	0.00%	(942,651.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(6,300,000.00)
11. Total (Sum lines B1 thru B10)		267,604,714.83	-3.46%	258,353,857.00	-0.14%	257,983,555.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(11,522,629.02)		(78,853.00)		(112,909.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,673,364.58		8,150,735.56		8,071,882.56
2. Ending Fund Balance (Sum lines C and D1)		8,150,735.56		8,071,882.56		7,958,973.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	114,000.00		114,000.00		114,000.00
b. Restricted	9740	0.00		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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,029,000.00		7,751,000.00		7,740,000.00
2. Unassigned/Unappropriated	9790	7,735.56		206,882.56		104,973.56
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,150,735.56		8,071,882.56		7,958,973.56

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
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	8,029,000.00		7,751,000.00		7,740,000.00
c. Unassigned/Unappropriated	9790	7,735.56		206,882.56		104,973.56
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,036,735.56		7,957,882.56		7,844,973.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.08%		3.04%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
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)						
		19,427.50		19,194.33		19,129.37
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		267,604,714.83		258,353,857.00		257,983,555.00
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)		267,604,714.83		258,353,857.00		257,983,555.00
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)		8,028,141.44		7,750,615.71		7,739,506.65
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)		8,028,141.44		7,750,615.71		7,739,506.65
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(8,048.00)	0.00	(942,651.76)				
Other Sources/Uses Detail					0.00	135,000.00		
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	2,048.00	0.00	152,966.61	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,000.00	0.00	253,902.12	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	535,783.03	0.00				
Other Sources/Uses Detail					135,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	8,048.00	(8,048.00)	942,651.76	(942,651.76)	135,000.00	135,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	19,601.07	19,469.69		
Charter School	0.00	0.00		
Total ADA	19,601.07	19,469.69	-0.7%	Met
1st Subsequent Year (2018-19)				
District Regular	19,601.07	19,194.33		
Charter School				
Total ADA	19,601.07	19,194.33	-2.1%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	19,601.07	19,129.37		
Charter School				
Total ADA	19,601.07	19,129.37	-2.4%	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 first interim projections 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)

Standard not met for 2018-19 and 2019-20 due to accounting for the probable loss of students to District authorized charter schools. In the future, the District will utilize both a demographic study and rely more on trend analysis.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	20,435	20,429		
Charter School				
Total Enrollment	20,435	20,429	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	20,435	20,193		
Charter School				
Total Enrollment	20,435	20,193	-1.2%	Met
2nd Subsequent Year (2019-20)				
District Regular	20,435	20,127		
Charter School				
Total Enrollment	20,435	20,127	-1.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	20,071	20,996	
Charter School			
Total ADA/Enrollment	20,071	20,996	95.6%
Second Prior Year (2015-16)			
District Regular	19,929	20,944	
Charter School			
Total ADA/Enrollment	19,929	20,944	95.2%
First Prior Year (2016-17)			
District Regular	19,795	20,771	
Charter School	0		
Total ADA/Enrollment	19,795	20,771	95.3%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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	19,428	20,429		
Charter School	0			
Total ADA/Enrollment	19,428	20,429	95.1%	Met
1st Subsequent Year (2018-19)				
District Regular	19,194	20,193		
Charter School				
Total ADA/Enrollment	19,194	20,193	95.1%	Met
2nd Subsequent Year (2019-20)				
District Regular	19,129	20,127		
Charter School				
Total ADA/Enrollment	19,129	20,127	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	200,274,218.00		
1st Subsequent Year (2018-19)	206,027,055.00	205,803,042.00	-0.1%	Met
2nd Subsequent Year (2019-20)	211,674,565.00	211,128,684.00	-0.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	125,855,256.61	141,954,054.03	88.7%
Second Prior Year (2015-16)	139,529,155.97	157,237,724.70	88.7%
First Prior Year (2016-17)	147,550,514.28	165,678,137.24	89.1%
Historical Average Ratio:			88.8%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	152,156,035.37	169,962,207.61	89.5%	Met
1st Subsequent Year (2018-19)	155,894,824.00	173,249,476.00	90.0%	Met
2nd Subsequent Year (2019-20)	160,885,390.00	171,470,746.00	93.8%	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)

Variance is not met for 2019-20 due to a placeholder of \$7.3M for unidentified reductions / other adjustments. Once the reductions are properly classified, the ratio will be consistent with 2017-18 & 2018-19.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	17,903,564.75	17,977,791.75	0.4%	No
1st Subsequent Year (2018-19)	17,895,510.99	11,507,332.00	-35.7%	Yes
2nd Subsequent Year (2019-20)	17,895,510.99	11,507,332.00	-35.7%	Yes

Explanation:
(required if Yes)

Variance for 2018-19 and 2019-20 is due to recognizing the end of Title IV revenue and removing Title II revenue due to its uncertainty. In addition, the decline from 2017-18 to 2018-19 consisted eliminating carryover from 2016-17 into 2017-18, one time-funds, and other revenue that is volatile from year-to-year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	23,971,758.96	23,971,758.96	0.0%	No
1st Subsequent Year (2018-19)	21,172,181.90	25,895,995.00	22.3%	Yes
2nd Subsequent Year (2019-20)	21,172,181.90	20,165,995.00	-4.8%	No

Explanation:
(required if Yes)

Variance for 2018-19 is due to one-time mandate funding increasing from \$147 per ADA to \$295 per ADA, and is projected to sharply decline in 2019-20 due to the loss of the one-time revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	19,818,641.04	19,897,343.10	0.4%	No
1st Subsequent Year (2018-19)	19,761,494.41	19,612,902.00	-0.8%	No
2nd Subsequent Year (2019-20)	19,761,494.41	19,612,902.00	-0.8%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	8,692,268.22	8,561,099.83	-1.5%	No
1st Subsequent Year (2018-19)	7,348,165.97	6,873,165.00	-6.5%	Yes
2nd Subsequent Year (2019-20)	7,816,657.97	6,873,165.00	-12.1%	Yes

Explanation:
(required if Yes)

Variance for 2018-19 and 2019-20 is due to removing activity funded from funds carried over from 2016-17, programs with volatile revenue, and grants that are projected to end. The decline is consistent with the reduction of grant funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	32,693,415.39	31,943,818.87	-2.3%	No
1st Subsequent Year (2018-19)	23,786,395.49	28,411,705.00	19.4%	Yes
2nd Subsequent Year (2019-20)	23,357,134.49	27,536,705.00	17.9%	Yes

Explanation:
(required if Yes)

The variance for 2018-19 and 2019-20 is due to budgeting additional contributions for increased salary step and pension costs for restricted programs that receive contributions. Instead of accounting for the increase as an additional contribution, restricted services in the 2017-18 First Interim were reduced to absorb the increased salary step and pension costs in order for the restricted General Fund to balance.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	61,693,964.75	61,846,893.81	0.2%	Met
1st Subsequent Year (2018-19)	58,829,187.30	57,016,229.00	-3.1%	Met
2nd Subsequent Year (2019-20)	58,829,187.30	51,286,229.00	-12.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	41,385,683.61	40,504,918.70	-2.1%	Met
1st Subsequent Year (2018-19)	31,134,561.46	35,284,870.00	13.3%	Not Met
2nd Subsequent Year (2019-20)	31,173,792.46	34,409,870.00	10.4%	Not Met

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

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

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

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

Variance for 2018-19 and 2019-20 is due to recognizing the end of Title IV revenue and removing Title II revenue due to its uncertainty. In addition, the decline from 2017-18 to 2018-19 consisted eliminating carryover from 2016-17 into 2017-18, one time-funds, and other revenue that is volatile from year-to-year.

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

Variance for 2018-19 is due to one-time mandate funding increasing from \$147 per ADA to \$295 per ADA, and is projected to sharply decline in 2019-20 due to the loss of the one-time revenue.

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

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

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

Variance for 2018-19 and 2019-20 is due to removing activity funded from funds carried over from 2016-17, programs with volatile revenue, and grants that are projected to end. The is decline is consistent with the reduction of grant funds.

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

The variance for 2018-19 and 2019-20 is due to budgeting additional contributions for increased salary step and pension costs for restricted programs that receive contributions. Instead of accounting for the increase as an additional contribution, restricted services in the 2017-18 First Interim were reduced to absorb the increased salary step and pension costs in order for the restricted General Fund to balance.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,232,648.49	5,266,500.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		5,266,500.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.1%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(4,976,214.61)	170,097,207.61	2.9%	Not Met
1st Subsequent Year (2018-19)	(78,853.00)	173,384,476.00	0.0%	Met
2nd Subsequent Year (2019-20)	(112,909.00)	171,605,746.00	0.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The status is not met for 2017-18 due to the large projected deficit for 2017-18. The District has identified approximately \$4 million of expenditure reductions for the 2018-19 fiscal year, which will result in a small deficit of \$118,635. Please note that while the District is projecting a small deficit for 2019-20, the District must identify and implement \$7.3M of reductions for the 2019-20 school year.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	8,150,735.56	Met
1st Subsequent Year (2018-19)	8,071,882.56	Met
2nd Subsequent Year (2019-20)	7,958,973.56	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	15,656,810.81	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.)	19,428	19,194	19,129
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

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)	267,604,714.83	258,353,857.00	257,983,555.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	267,604,714.83	258,353,857.00	257,983,555.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,028,141.44	7,750,615.71	7,739,506.65
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)	8,028,141.44	7,750,615.71	7,739,506.65

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,029,000.00	7,751,000.00	7,740,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,735.56	206,882.56	104,973.56
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,036,735.56	7,957,882.56	7,844,973.56
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.08%	3.04%
District's Reserve Standard (Section 10B, Line 7):	8,028,141.44	7,750,615.71	7,739,506.65
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

The IRS has issued a penalty to the District in the amount of \$3.8 million for not following ACA. The penalty is being challenged and the District believes that it will prevail. There is also a legal judgment against the District which is being challenged as well.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

The District is utilizing one-time mandate funds for general operations. The one-time funds serve as a bridge and expenses will be identified as such in the 2018-19 fiscal year.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

The Child Development Fund and Adult Education Fund will receive a temporary loan from the General Fund in order to cover operations.

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)?

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:

The District is relying on continuing to receive ROP one-time funds for both subsequent years.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(39,957,140.95)	(39,276,021.95)	-1.7%	(681,119.00)	Met
1st Subsequent Year (2018-19)	(38,957,140.95)	(40,644,852.00)	4.3%	1,687,711.05	Met
2nd Subsequent Year (2019-20)	(38,957,140.95)	(42,053,280.00)	7.9%	3,096,139.05	Not Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	135,000.00	135,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	135,000.00	135,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	135,000.00	135,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The status is barely met for 2018-19 and not met for 2019-20 due to budgeting additional contributions for increased salary step and pension costs for restricted programs that receive contributions. Instead of accounting for the increase as an additional contribution, restricted services in the 2017-18 First Interim were reduced to absorb the increased salary step and pension costs in order for the restricted General Fund to balance.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Fund 01	7438-7439	42,014
Certificates of Participation	15	Fund 25	7438-7439	14,175,000
General Obligation Bonds	30	Fund 51	7433-7434	423,916,221
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01	1xxx-2xxx	2,131,496

Other Long-term Commitments (do not include OPEB):

PG&E Loan	1	Fund 01 and Fund 11	7439	11,700
QZAB - Bank of Marin	4	Fund 01	7438-7439	4,475,891
TOTAL:				444,752,322

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	136,671	39,862	0	0
Certificates of Participation	1,235,704	1,234,554	1,259,554	1,257,804
General Obligation Bonds	24,514,878	22,769,142	21,339,243	17,594,243
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	295,858	264,751	264,751	264,751

Other Long-term Commitments (continued):

PG&E Loan	64,637	11,700	0	0
QZAB - Bank of Marin	657,656	1,012,814	417,776	448,480
Total Annual Payments:	26,905,404	25,332,823	23,281,324	19,565,278
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities		First Interim (Form 01CSI, Item S7A)	Second Interim
	a. OPEB actuarial accrued liability (AAL)	72,250,967.00	72,250,967.00
	b. OPEB unfunded actuarial accrued liability (UAAL)	72,250,967.00	72,250,967.00
	c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Estimated
	d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2015	Jun 30, 2015

3. OPEB Contributions		First Interim (Form 01CSI, Item S7A)	Second Interim
	a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
	Current Year (2017-18)	10,030,660.00	10,030,660.00
	1st Subsequent Year (2018-19)	10,030,660.00	10,030,660.00
	2nd Subsequent Year (2019-20)	10,030,660.00	10,030,660.00
	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)	3,824,649.60	2,904,190.34
	1st Subsequent Year (2018-19)	3,824,649.60	3,824,650.00
	2nd Subsequent Year (2019-20)	3,824,649.60	3,824,650.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2017-18)	3,300,000.00	3,300,000.00
	1st Subsequent Year (2018-19)	3,300,000.00	3,300,000.00
	2nd Subsequent Year (2019-20)	3,300,000.00	3,300,000.00
	d. Number of retirees receiving OPEB benefits		
	Current Year (2017-18)	410	410
	1st Subsequent Year (2018-19)	415	415
	2nd Subsequent Year (2019-20)	420	420

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	0.00	
b. Unfunded liability for self-insurance programs	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)

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)	3,454,380.91	
1st Subsequent Year (2018-19)	3,454,380.91	
2nd Subsequent Year (2019-20)	3,454,380.91	
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)	3,354,380.91	
1st Subsequent Year (2018-19)	3,454,380.91	
2nd Subsequent Year (2019-20)	3,454,380.91	

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	1,195.0	1,165.2	1,139.2	1,139.2

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	741.2	717.7	670.7	670.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
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	148.7	152.0	136.0	136.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits
- | | Current Year
(2017-18) | 1st Subsequent Year
(2018-19) | 2nd Subsequent Year
(2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | | | |

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

- 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?

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

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

- 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.)

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
