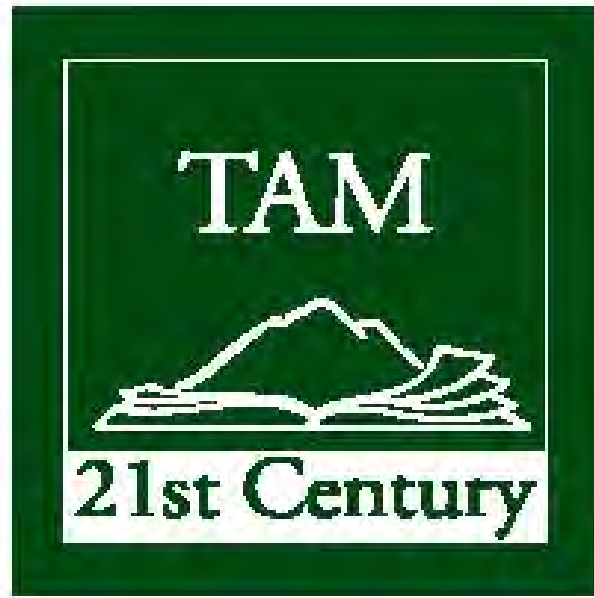


# Tamalpais Union High School District

## 2017-2018 Second Interim Report



Presented to the Board of Trustees for Approval  
March 13, 2018

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**Tamalpais Union High School District**  
**2017-18 Second Interim Report and Multiyear Fiscal Projection**  
**As of January 31, 2018**  
Presented March 13, 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 1<sup>st</sup> through January 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. 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 Tamalpais Union High 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 and a resulting 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 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. It is not advised to balance the 2018-19 budget based on one-time funds.
  - 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 proposal. Please note that due to the District being community funded (i.e. basic aid), the annual COLA has a minimal effect with regard to the District's funding.

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 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 Prop. 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 Prop. 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, and 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 Prop. 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 maintenance factor is fully repaid
3. Proposition 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.

### **Most recent important updates:**

- Current law requires LEAs to encumber Proposition 39 K-12 program allocations by the statutory deadline of **June 30, 2019**.
- Energy Expenditure Plan due date is February 26, 2018. The District met this requirement.
- February 26, 2018, is the final opportunity to request Proposition 39 funding. If an LEA has award allocation remaining, **now is the time to apply** by submitting an energy expenditure plan to the Energy Commission.

- All amendments requesting additional Proposition 39 K-12 grant funding are also due by February 26, 2018.
- After February 26, 2018, the Energy Expenditure Plan (EEP) online system will not accept new energy expenditure plans or amendments requesting additional Prop. 39 funding. However, amendments for adjustments to approved EEPs that do not request additional funding will continue to be accepted after February 26, 2018. Rules regarding amendments that document significant EEP changes are outlined in the program guidelines.

### **2017-18 Tamalpais Union High School District Primary Budget Components**

- ❖ Property taxes are estimated at approximately \$59 million.
- ❖ Average Daily Attendance (ADA) is estimated at 4,807 (excludes COE ADA of 29).
- ❖ The District's unduplicated pupil percentage for supplemental/ concentration funding is 9.4%.
- ❖ 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 \$295 per ADA for 2018-19, however, due to their uncertainty, they are not included in the Second Interim projections.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

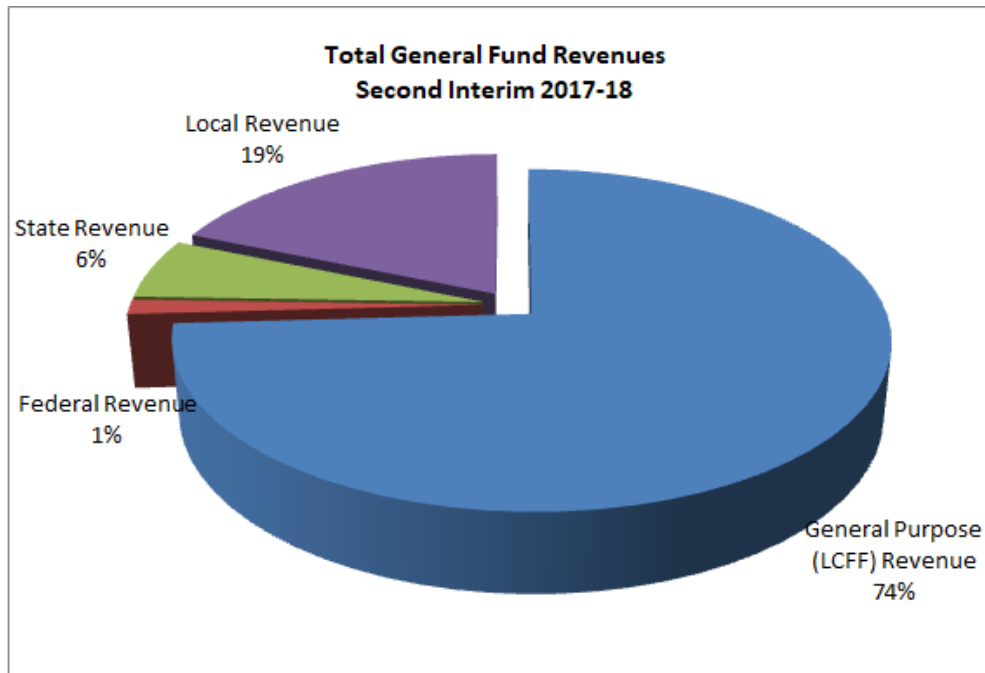
### **General Fund Revenue Components**

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

<b>2017-18 Second Interim Revenue</b>			
<b>Descriptions</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
General Purpose Revenue (Taxes & State Aid)	60,362,417	0	60,362,417
Federal Revenue	0	1,141,191	1,141,191
Other State Revenue	1,601,278	3,119,675	4,720,953
Other Local Revenue	10,962,137	4,255,875	15,218,012
<b>Total General Fund Revenues</b>	<b>72,925,832</b>	<b>8,516,741</b>	<b>81,442,573</b>

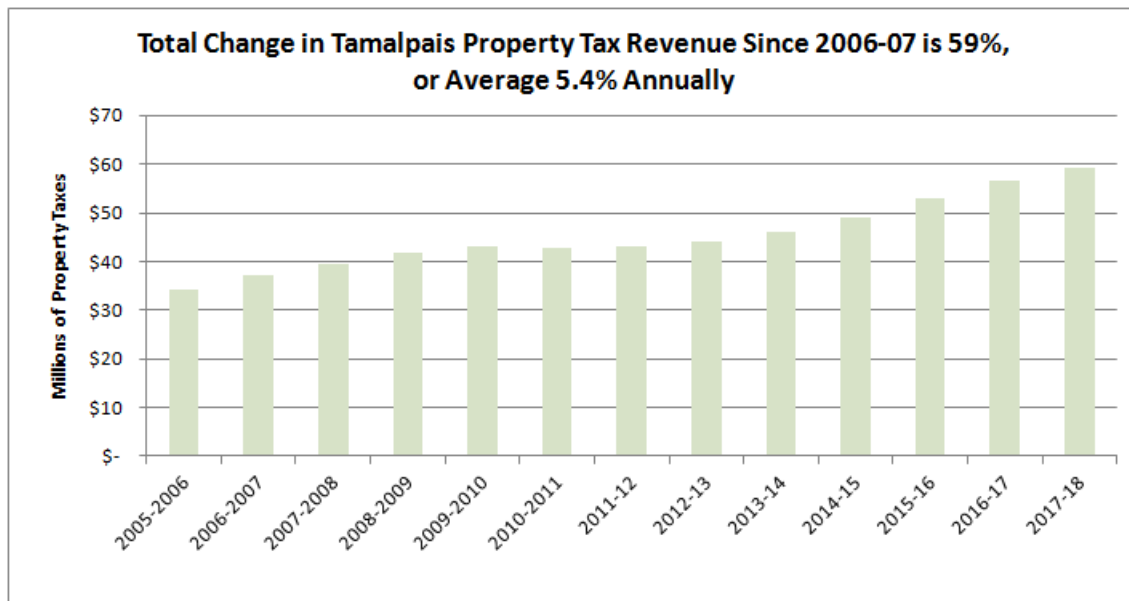
The key component of general purpose revenue is local property tax, since the District receives property tax revenues that exceed the allocated state per-ADA income guarantee; thus, the District is considered a "Basic Aid" district. Due to the fact that the District is "Basic

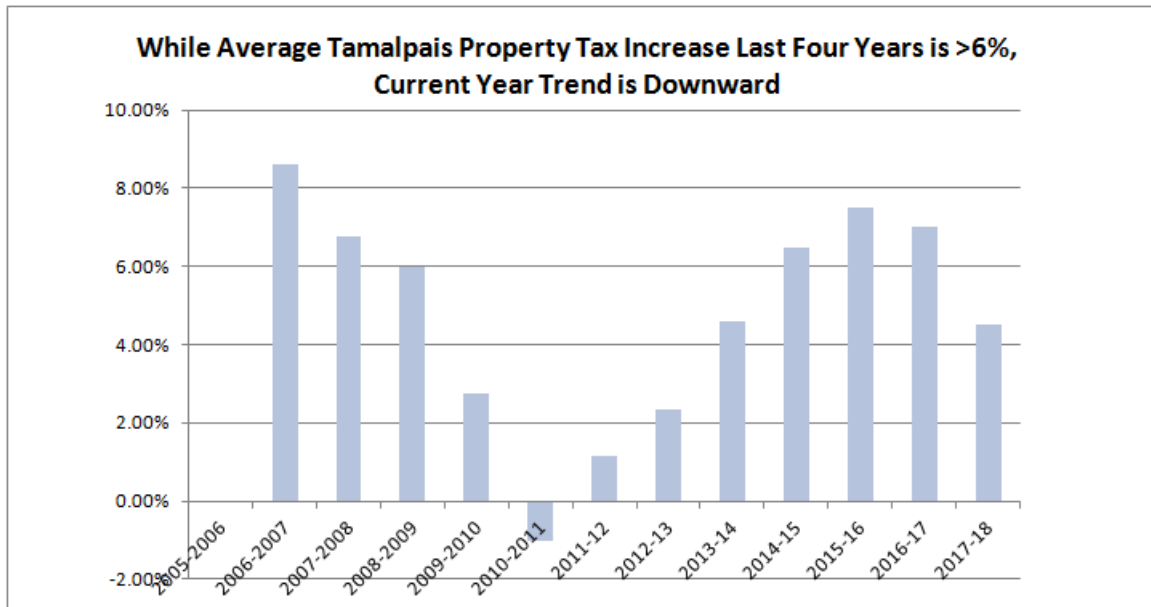
Aid”, the change in ADA from 2016-17 does not significantly impact operating revenues. In addition, the District receives approximately \$10M per year from a voter-approved parcel tax.



### Property Taxes

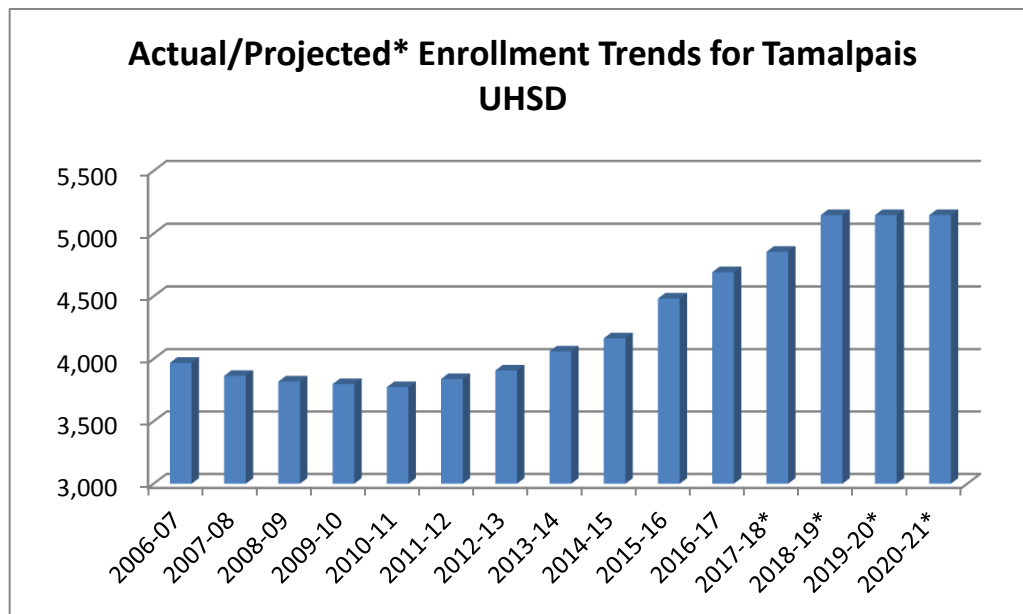
Property Taxes are projected to increase 4.75% and 4.5% in each of the two next years after growing 4.9% in the current year. The average over the last ten years has been over 5%, however, the rate of growth is volatile and the recent trend is a declining rate of growth. Once actual property taxes are known for 2018-19, the budget will be adjusted next fall.



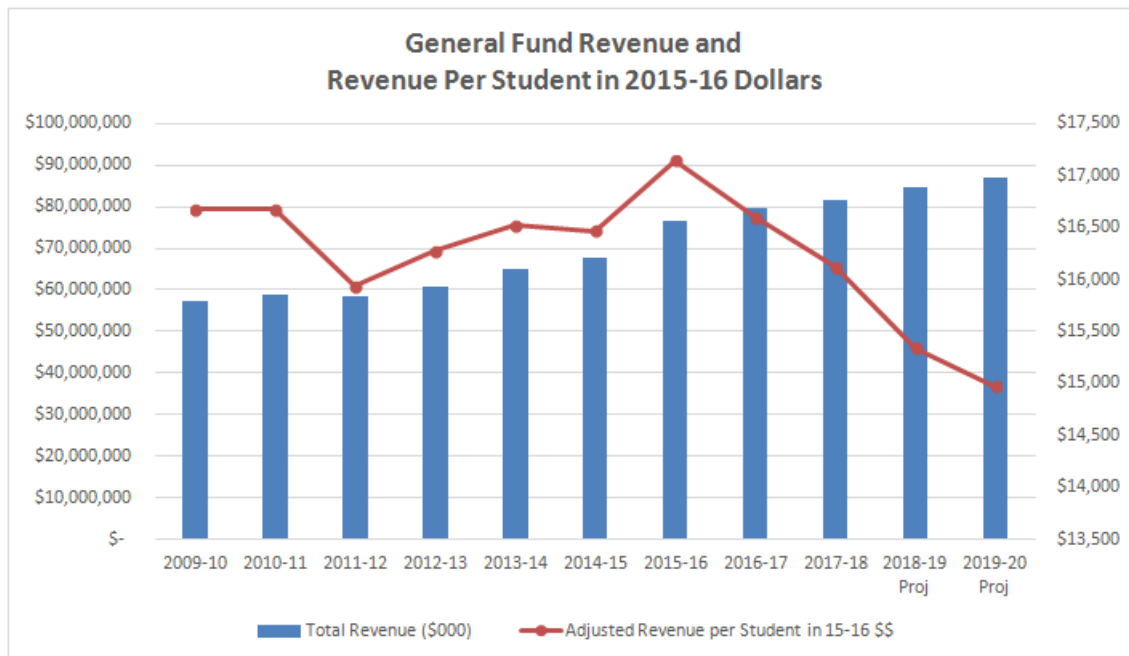


### **Enrollment**

Given that the District is Basic Aid, the growth in enrollment does not generate additional funding and, in fact, results in less revenue per student each year. Revenue is tied to property taxes, yet costs, especially teachers, are tied to the numbers of students. Additional teacher staffing is included in the budget and MYP. The projection is for enrollment to continue to increase for the next few years, then level off which will provide the District budget some breathing room.



As shown below, even though revenue increases each year, due to the rapid growth in students, there is less revenue per student available.



### **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. However, the EPA funding is **additional** state aid for the Tamalpais Union High School District and other basic aid districts.

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.

<b>Education Protection Account (EPA)</b>	
Description	Amount
Beginning Balance	\$0
Estimated EPA Funds	\$935,726
Certificated Salaries	\$651,540
Certificated Benefits	\$276,566
	<b>\$928,106</b>
Ending Balance	7,620

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.

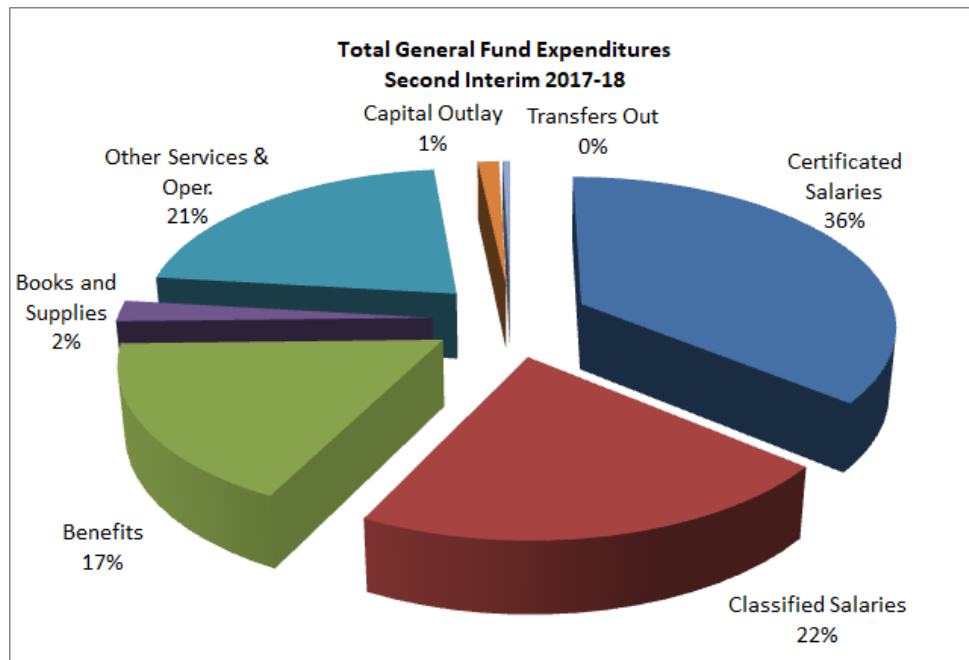
#### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 86% of the District's unrestricted budget, and approximately 50% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	33,252,789	3,875,971
Classified Salaries	7,859,717	2,546,233
Benefits	15,724,993	5,214,403
Books and Supplies	3,105,573	2,863,640
Other Services & Oper.	6,011,892	6,301,336
Capital Outlay	299,721	104,206
Other Outgo/Transfer	(684,475)	2,502,681
Transfers Out	862,488	0
<b>TOTAL</b>	<b>66,432,698</b>	<b>\$23,408,470</b>

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:

Summary of Contributions	2017-18 2nd Interim
Special Ed - Federal	1,255,254
Special Ed - State	7,937,018
Special Ed - Excess Costs	767,703
Special Ed - Transportation	776,077
Educator Effectiveness	174,423
Routine Restricted Maintenance Account	2,261,822
Other	0
	13,172,297
<b>Annual Increase in Contribution</b>	<b>19%</b>

### **General Fund Summary**

The District's 2017-18 Unrestricted General Fund projects a total operating deficit of \$6.7 million resulting in an estimated ending fund balance of \$16 million, a decline in fund balance of 30%. The components of the District's fund balance are as follows: revolving cash and other nonspendables - \$12,000; assignments - \$6.63 million; and economic uncertainty - \$9.4 million, or 10.5%, which is \$5.9 million short of meeting the District's policy of a 17% reserve. In accordance with SB 858 a detail description of assigned and unassigned balances is illustrated below.

### **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. All funds are projected to have a positive fund balance at the end of the year.

<b>All Funds of the District</b>				
<b>Funds</b>		<b>Beginning Fund Balance</b>	<b>Surplus/ (Deficit)</b>	<b>Ending Fund Balance</b>
01	General Fund	24,936,165	(8,398,595)	16,537,570
11	Adult Ed	475,085	(475,085)	0
13	Cafeteria	17,796	(16,238)	1,558
14	Deferred Maintenance	1,711,046	(176,968)	1,534,078
17	Special Reserve for Other Than Capital Outlay	6,530	3,000	9,530
19	Foundation Special Revenue	50,931	0	50,931
25	Capital Facilities (Developer Fees)	0	50,171	50,171
40	Special Reserve for Capital Outlay	3,926,770	(1,533,874)	2,392,896
51	Bond Interest Redemption	8,597,648	0	8,597,648
67	Self Insurance	68,471	0	68,471

### **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>			
<i>Planning Factor</i>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>COLA (DOF) – Minimal Effect</b>	0.00%	1.56%	2.51%	2.41%
<b>LCFF Gap Funding Percentage – Minimal Effect</b>	56.08%	44.97%	100%/Target	N/A - Target
<b>STRS Employer Rates</b>	12.58%	14.43%	16.28%	18.13%
<b>PERS Employer Rates (PERS Board / Actuary)</b>	13.888%	15.531%	17.70%	20.00%
<b>Lottery – Unrestricted per ADA</b>	\$144	\$146	\$146	\$146
<b>Lottery – Prop. 20 per ADA</b>	\$45	\$48	\$48	\$48
<b>Mandated Cost per ADA / One Time Allocations (DOF)</b>	\$214	\$147	\$295	\$0
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$28	\$30.34	\$31.10	\$31.10
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$56	\$58.25	\$59.71	\$59.71
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$14	\$15.90	\$16.30	\$16.30
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$42	\$44.04	\$45.15	\$45.15

<b>Routine Restricted Maintenance Account</b> <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
<b>Routine Restricted Maintenance Account (Prop 51)</b>  <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

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

#### **Revenue Assumptions:**

Per enrollment data and trends at the feeder districts, the District anticipates enrollment to increase over the next three years. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target. However, more importantly to the District is that property taxes are estimated to increase 4.75% and 4.5% in each of the next two years. Federal revenue is expected to decline for subsequent years. State revenue is expected to decline due to removing the 2017-18 one-time mandated funds, then remain constant for subsequent years. \$295 per ADA was proposed by the Governor to be received in 2018-19 but was not projected in 2018-19. If this amount does materialize, the budget for 2018-19 will need to be adjusted before adopted. Local revenue is expected to increase for the 3% COLA on the parcel tax.

#### **Expenditure Assumptions:**

Certificated step and column costs are expected to increase by 1.8% for certificated and 2.2% for classified each year. Unrestricted certificated salaries include an additional 8.6 certificated full time equivalent (FTE) teaching positions and 0.6 FTE counseling position to accommodate enrollment growth in 2018-19. 4.8 FTE increase is projected for the following year. Health and Welfare costs to the district are projected to increase by 7.5% each of the next two years based on prior trends. In addition, 3.0 special education teachers are anticipated to be added in the 2018-19 year to handle growth.

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.

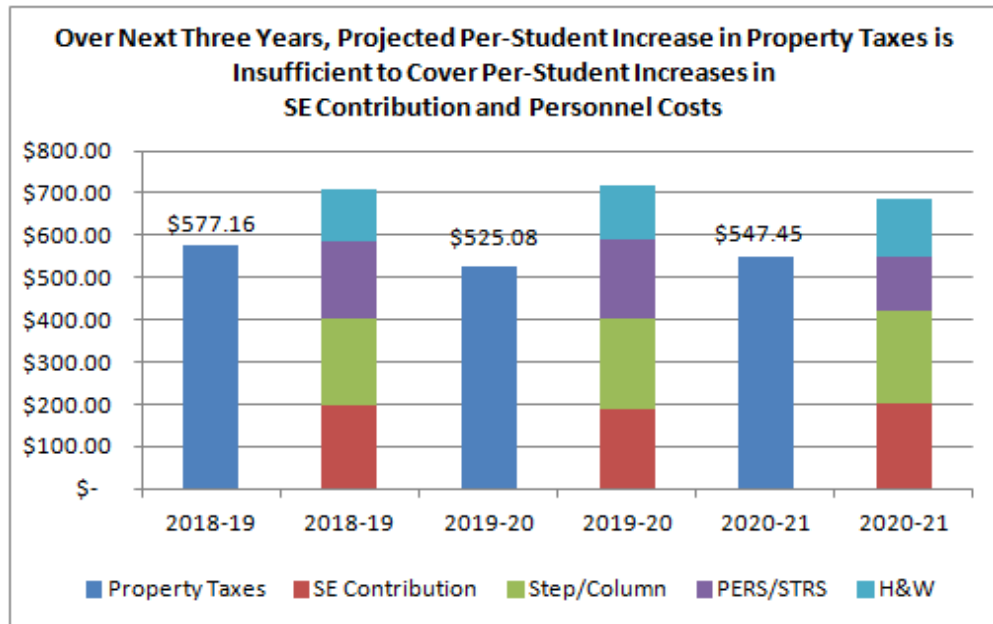
Illustrated below are the statutory rates through 2020-21 and maximum rates from 2021-22 through 2023-24:

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%

Adjustments to benefits reflect the effects of salary changes noted above, and expected increases to employer pension costs.

Supplies and services are expected to remain relatively constant for subsequent years, except that one-time costs in the current year are removed from the projections. Services and capital outlay are estimated to decrease due to removing one-time networking infrastructure costs.

Other outgo is expected to slightly increase relating to excess costs paid to SCOE. Increase of contributions to restricted programs is primarily due to budgeting for restricted step increases, expected pension increases, additional special education staffing, and bringing the contribution to the Routine Restricted Maintenance Account to 3% funding.



All districts are facing a tentative fiscal future. While the District is expected to grow over 4% per year in property tax revenues in the foreseeable future, state funded districts will only have revenue growth in the range of a 2-3% COLA each year. Even with the greater property tax growth projected by the District, the annual per-student increase in taxes is not projected to cover the annual increases in employee costs and special education contribution increases.

***Estimated Ending Fund Balances:***

During 2018-19, the District estimates that the unrestricted General Fund is projected to deficit spend by \$4.8 million – **after reducing on-going costs by \$3 million.**

During 2019-20, the District estimates that the unrestricted General Fund is projected to deficit spend by \$1.3 million **after another \$4 million of on-going budget reductions** resulting in an unrestricted ending General Fund balance of approximately \$9.9 million, or 10.4%.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of three percent of total general fund outgo are reserved for the following activities:

Multi-Year Fund Balance Component Summary									
Description	2017-18 Proposed 2nd Interim Budget			2018-19 Projected Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>									
Revolving Cash	12,000		12,000	12,000		12,000	12,000		12,000
Other	-		-	-		-	-		-
<b>TOTAL - NONSPENDABLE</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>
<b>RESTRICTED</b>									
Restricted Categorical Balances		482,604	482,604		162	162		12,162	12,162
<b>TOTAL - RESTRICTED</b>	<b>-</b>	<b>482,604</b>	<b>482,604</b>	<b>-</b>	<b>162</b>	<b>162</b>	<b>-</b>	<b>12,162</b>	<b>12,162</b>
<b>ASSIGNED</b>									
18-19 Projected Deficit	4,786,639		4,786,639			-	-		-
19-20 Projected Deficit	1,342,252		1,342,252	1,342,252		1,342,252			
Curriculum Development	100,000		100,000	100,000		100,000	100,000		100,000
Instructional Technology	150,000		150,000	150,000		150,000	150,000		150,000
Staff Development	120,000		120,000	120,000		120,000	120,000		120,000
Textbook Adoptions			-	391,292		391,292	323,341		323,341
<b>TOTAL - ASSIGNED</b>	<b>6,498,891</b>	<b>-</b>	<b>6,498,891</b>	<b>2,103,544</b>	<b>-</b>	<b>2,103,544</b>	<b>693,341</b>	<b>-</b>	<b>693,341</b>
<b>UNASSIGNED</b>									
Economic Uncertainty (REU-17%)	15,272,285		15,272,285	15,093,576		15,093,576	15,013,690		15,013,690
Amount Above (Below) REU	(5,724,012)		(5,724,012)	(5,936,595)		(5,936,595)	(5,788,758)		(5,788,758)
<b>TOTAL - UNASSIGNED</b>	<b>9,548,273</b>	<b>-</b>	<b>9,548,273</b>	<b>9,156,981</b>	<b>-</b>	<b>9,156,981</b>	<b>9,224,932</b>	<b>-</b>	<b>9,224,932</b>
<b>TOTAL - FUND BALANCE</b>	<b>16,059,164</b>	<b>482,604</b>	<b>16,541,768</b>	<b>11,272,524</b>	<b>162</b>	<b>11,272,687</b>	<b>9,930,273</b>	<b>12,162</b>	<b>9,942,435</b>

### Conclusion:

The multi-year projection supports that the District will be able to meet its financial obligations for the current and subsequent year, as long as the required \$3 million and \$4 million of budget balancing reductions are made for 2018-19 and 2019-20, respectively. Therefore, the Tamalpais Union High 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.

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

# TAMALPAIS UNION HIGH SCHOOL DISTRICT

## 2017-18 Second Interim

### Estimated Financial Activity: Operating Fund

Description	General Fund		
	Unrestricted	Restricted	Total
<b>REVENUES</b>			
General Purpose (LCFF) Revenues:			
State Aid & EPA	1,639,798	-	1,639,798
Property Taxes & Misc. Local	58,722,619	-	58,722,619
Total General Purpose	60,362,417	-	60,362,417
Federal Revenues	-	1,141,191	1,141,191
Other State Revenues	1,601,278	3,119,675	4,720,953
Other Local Revenues	10,962,137	4,255,875	15,218,012
<b>TOTAL - REVENUES</b>	<b>72,925,832</b>	<b>8,516,741</b>	<b>81,442,573</b>
<b>EXPENDITURES</b>			
Certificated Salaries	33,252,789	3,875,971	37,128,760
Classified Salaries	7,859,717	2,546,233	10,405,950
Employee Benefits (All)	15,724,993	5,214,403	20,939,396
Books & Supplies	3,097,071	2,863,640	5,960,711
Other Operating Expenses (Services)	6,016,196	6,301,336	12,317,532
Capital Outlay	299,721	104,206	403,927
Other Outgo	240,000	1,677,391	1,917,391
Direct Support/Indirect Costs	(924,475)	825,290	(99,185)
<b>TOTAL - EXPENDITURES</b>	<b>65,566,012</b>	<b>23,408,470</b>	<b>88,974,482</b>
<b>EXCESS (DEFICIENCY)</b>	<b>7,359,820</b>	<b>(14,891,729)</b>	<b>(7,531,909)</b>
<b>OTHER SOURCES/USES</b>			
Transfers In	-	-	-
Transfers (Out)	(862,488)	-	(862,488)
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(13,172,297)	13,172,297	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(14,034,785)</b>	<b>13,172,297</b>	<b>(862,488)</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(6,674,965)</b>	<b>(1,719,432)</b>	<b>(8,394,397)</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	22,734,129	2,202,036	24,936,165
Ending Balance, June 30	16,059,164	482,604	16,541,768

# TAMALPAIS UNION HIGH SCHOOL DISTRICT

## 2017-18 Second Interim Budget

### Estimated Financial Activity: All Funds

Description	General Fund (01)	Adult Education Fund (11)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Special Reserve Fund (17)	Foundation Special Revenue Fund (19)	Capital Facilities Fund (25)	Capital Outlay Reserve Fund (40)	Bond Interest & Redemption Fund (51)	Self Insurance Fund (67)	Total
<b>REVENUES</b>											
General Purpose Revenues:											
State Aid & EPA	1,639,798	-	-		-	-	-	-	-	-	1,639,798
Property Taxes & Misc. Local	58,722,619	-	-	357,000	-	-	-	-	-	-	59,079,619
Total General Purpose	60,362,417	-	-	357,000	-	-	-	-	-	-	60,719,417
Federal Revenues	1,141,191	85,774	143,200		-	-	-	-	-	-	1,370,165
Other State Revenues	4,720,953	681,065	9,500		-	-	-	-	-	-	5,411,518
Other Local Revenues	15,218,012	798,352	716,120	-	3,000	-	110,171	5,636	-	-	16,851,291
<b>TOTAL - REVENUES</b>	<b>81,442,573</b>	<b>1,565,191</b>	<b>868,820</b>	<b>357,000</b>	<b>3,000</b>	<b>-</b>	<b>110,171</b>	<b>5,636</b>	<b>-</b>	<b>-</b>	<b>84,352,391</b>
<b>EXPENDITURES</b>											
Certificated Salaries	37,128,760	439,711	-		-	-	-	-	-	-	37,568,471
Classified Salaries	10,405,950	802,316	584,356		-	-	-	-	-	-	11,792,622
Employee Benefits (All)	20,939,396	305,709	320,135		-	-	-	-	-	-	21,565,240
Books & Supplies	5,960,711	354,668	375,114	39,702	-	-	-	151,018	-	-	6,881,213
Other Operating Expenses (Services)	12,317,532	188,740	2,388	284,867	-	-	60,000	45,000	-	-	12,898,527
Capital Outlay	403,927	-	45,500	209,399	-	-	-	1,662,992	-	-	2,321,818
Other Outgo	1,917,391	-	-		-	-	-	-	-	-	1,917,391
Direct Support/Indirect Costs	(99,185)	99,185	-		-	-	-	-	-	-	-
<b>TOTAL - EXPENDITURES</b>	<b>88,974,482</b>	<b>2,190,329</b>	<b>1,327,493</b>	<b>533,968</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>1,859,010</b>	<b>-</b>	<b>-</b>	<b>94,945,282</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(7,531,909)</b>	<b>(625,138)</b>	<b>(458,673)</b>	<b>(176,968)</b>	<b>3,000</b>	<b>-</b>	<b>50,171</b>	<b>(1,853,374)</b>	<b>-</b>	<b>-</b>	<b>(10,592,891)</b>
<b>OTHER SOURCES/USES</b>											
Transfers In	-	150,053	442,435		-	-	-	270,000	-	-	862,488
Transfers (Out)	(862,488)	-	-		-	-	-	-	-	-	(862,488)
Net Other Sources (Uses)	-	-	-		-	-	-	-	-	-	-
Contributions to Restricted Programs	-	-	-		-	-	-	-	-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(862,488)</b>	<b>150,053</b>	<b>442,435</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(8,394,397)</b>	<b>(475,085)</b>	<b>(16,238)</b>	<b>(176,968)</b>	<b>3,000</b>	<b>-</b>	<b>50,171</b>	<b>(1,583,374)</b>	<b>-</b>	<b>-</b>	<b>(10,592,891)</b>
<b>FUND BALANCE</b>											
Beginning Fund Balance	24,936,165	475,085	17,796	1,711,046	6,530	50,931	-	3,926,770	8,597,648	68,471	39,790,442
<b>Ending Balance, June 30</b>	<b>16,541,768</b>	<b>(0)</b>	<b>1,558</b>	<b>1,534,078</b>	<b>9,530</b>	<b>50,931</b>	<b>50,171</b>	<b>2,343,396</b>	<b>8,597,648</b>	<b>68,471</b>	<b>29,197,551</b>



Tamalpais Union High School District  
2017-18 Second Interim Multi-Year Projections (MYP)

	Proposed 2nd Interim Budget 2017-18				Projection 2018-19				Projection 2019-20		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
<b>Revenue</b>											
LCFF Sources	60,362,417	0	60,362,417	1	63,246,379	0	63,246,379	1	66,073,505	0	66,073,505
Federal Revenue	0	1,141,191	1,141,191	2	0	1,036,723	1,036,723	2	0	1,007,547	1,007,547
State Revenue	1,601,278	3,119,675	4,720,953	3	912,022	2,841,988	3,754,011	3	933,468	2,857,763	3,791,231
Local Revenue	10,962,137	4,255,875	15,218,012	4	11,320,157	4,159,388	15,479,546	4	11,628,150	4,485,141	16,113,291
<b>Total Revenue</b>	<b>72,925,832</b>	<b>8,516,741</b>	<b>81,442,573</b>		<b>75,478,559</b>	<b>8,038,099</b>	<b>83,516,659</b>		<b>78,635,123</b>	<b>8,350,451</b>	<b>86,985,574</b>
<b>Expenditures</b>											
Certificated Salaries	33,252,789	3,875,971	37,128,760	5	34,652,819	4,204,901	38,857,720	5	35,699,924	4,539,853	40,239,776
Classified Salaries	7,859,717	2,546,233	10,405,950	6	8,091,469	2,597,922	10,689,391	6	8,254,260	2,650,659	10,904,920
Benefits	15,724,993	5,214,403	20,939,396	7	17,513,563	5,559,183	23,072,746	7	19,218,890	5,930,393	25,149,283
Books and Supplies	3,097,071	2,863,640	5,960,711	8	2,675,081	2,101,074	4,776,155	8	2,675,081	2,101,074	4,776,155
Other Services & Oper. Expenses	6,016,196	6,301,336	12,317,532	9	5,561,744	5,182,336	10,744,080	9	5,381,744	4,572,087	9,953,831
Capital Outlay	299,721	104,206	403,927		242,048	104,206	346,254		242,048	104,206	346,254
Other Outgo 7xxx	240,000	1,677,391	1,917,391	12	240,000	2,326,019	2,566,019	12	240,000	2,972,230	3,212,230
Transfer of Indirect 73xx	(924,475)	825,290	(99,185)		(924,475)	825,290	(99,185)		(924,475)	825,290	(99,185)
Unidentified Budget ((Cuts)/Increase)	0		0		(3,000,000)		(3,000,000)		(7,000,000)	0	(7,000,000)
<b>Total Expenditures</b>	<b>65,566,012</b>	<b>23,408,470</b>	<b>88,974,482</b>		<b>65,052,249</b>	<b>22,900,931</b>	<b>87,953,179</b>		<b>63,787,472</b>	<b>23,695,794</b>	<b>87,483,265</b>
Deficit/Surplus	7,359,820	(14,891,729)	(7,531,909)		10,426,311	(14,862,831)	(4,436,521)		14,847,651	(15,345,343)	(497,692)
Other Sources/(uses)	0	0	0		0	0	0		0	0	0
Transfers in/(out)	(862,488)	0	(862,488)	10	(832,560)	0	(832,560)		(832,560)	0	(832,560)
Contributions to Restricted	(13,172,297)	13,172,297	0	11	(14,380,390)	14,380,390	0	11	(15,357,342)	15,357,342	0
<b>Net incr (decr) in Fund Bal.</b>	<b>(6,674,965)</b>	<b>(1,719,432)</b>	<b>(8,394,397)</b>		<b>(4,786,639)</b>	<b>(482,442)</b>	<b>(5,269,081)</b>		<b>(1,342,252)</b>	<b>12,000</b>	<b>(1,330,252)</b>
Beginning Balance	22,734,129	2,202,036	24,936,165		16,059,164	482,604	16,541,768		11,272,524	162	11,272,687
<b>Ending Balance</b>	<b>16,059,164</b>	<b>482,604</b>	<b>16,541,768</b>		<b>11,272,524</b>	<b>162</b>	<b>11,272,687</b>		<b>9,930,273</b>	<b>12,162</b>	<b>9,942,435</b>
<b>Components of Fund Balance</b>											
Revolving/Stores/Prepays	12,000	0	12,000		12,000	0	12,000		12,000	0	12,000
Restricted Programs	0	482,604	482,604		0	162	162		0	12,162	12,162
Assigned	6,498,891	0	6,498,891		2,103,544	0	2,103,544		693,341		693,341
Unassigned - REU @ 17%	15,272,285	0	15,272,285		15,093,576	0	15,093,576		15,013,690	0	15,013,690
Amount Above/(below) 17% REU	(5,724,012)	0	(5,724,012)		(5,936,595)	0	(5,936,595)		(5,788,758)	0	(5,788,758)
<b>Total Fund Balance</b>	<b>16,059,164</b>	<b>482,604</b>	<b>16,541,768</b>		<b>11,272,524</b>	<b>162</b>	<b>11,272,687</b>		<b>9,930,273</b>	<b>12,162</b>	<b>9,942,435</b>
<i>Unassigned Fund Balance</i>			<i>10.6%</i>				<i>10.3%</i>				<i>10.4%</i>

**Notes:**

- <sup>1</sup> District is expected to continue to receive basic aid general purpose funding since property taxes are expected to be greater than what the District would receive from state aid. District expects secured roll property taxes to increase by 4.75% and 4.5% for 2018-19 and 2019-20. Education Protection Account Revenues also increase annually in correlation to projected ADA increases.
- <sup>2</sup> Federal Revenues are expected to decline slightly each year as the Federal government cuts funding.
- <sup>3</sup> Unrestricted revenues are reduced for the 2017-18 one-time Mandated Cost revenues of \$147/ADA, but was not increased for the Governor's proposed one-time money in 2018-19 of \$295/ADA due to the uncertainty.
- <sup>4</sup> Unrestricted revenues are increased by a 3% annual increase in parcel tax revenues and reduced for local grants and donations that will be budgeted once received.
- <sup>5</sup> Projections include step and column movement of 1.83% certificated. Additional staffing of 9.2 FTE in 2018-19 and 4.8 FTE in 2019-20 due to enrollment growth. .
- <sup>6</sup> Projections include step movement of 2.2% for classified, removal of CBO in 2017-18 added back 2018-19.
- <sup>7</sup> Projection includes estimated increases in state pension percentages for both STRS & PERS, expected health & welfare benefit increases of approximately 7.5% in 2018-19 and 2019-20, and increased statutory costs based on salary items noted above.
- <sup>8</sup> Books and Supplies are reduced for one-time expenditures and carryover dollars included in 2017-18 budget.
- <sup>9</sup> Unrestricted is reduced for one-time network infrastructure costs in current budget, and increased (every other year) for estimated election costs. CBO consultant costs removed in 2018-19.
- <sup>10</sup> Transfer to Cafeteria Fund is reduced as deficit is reduced in that fund.
- <sup>11</sup> Contribution to Special Education continues to increase approximately 9-10% annually as growth in students served and increasing salaries and pension costs outpaces funding. In addition, the contribution to the Routine Restricted Maintenance Account must be reinstated back to its pre-recession level of 3% of general fund expenditures to properly maintain district facilities.
- <sup>12</sup> Restricted services are increased each year to cover increasing special education costs for growth.

**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**2017-18 Second Interim**  
**Multi-Year Fund Balance Component Summary**

Description	2017-18 Proposed 2nd Interim Budget			2018-19 Projected Budget			2019-20 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>									
Revolving Cash	12,000		12,000	12,000		12,000	12,000		12,000
Other	-		-	-		-	-		-
<b>TOTAL - NONSPENDABLE</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>
<b>RESTRICTED</b>									
Restricted Categorical Balances		482,604	482,604		162	162		12,162	12,162
<b>TOTAL - RESTRICTED</b>	<b>-</b>	<b>482,604</b>	<b>482,604</b>	<b>-</b>	<b>162</b>	<b>162</b>	<b>-</b>	<b>12,162</b>	<b>12,162</b>
<b>ASSIGNED</b>									
18-19 Projected Deficit	4,786,639		4,786,639			-	-		-
19-20 Projected Deficit	1,342,252		1,342,252	1,342,252		1,342,252			
Curriculum Development	100,000		100,000	100,000		100,000	100,000		100,000
Instructional Technology	150,000		150,000	150,000		150,000	150,000		150,000
Staff Development	120,000		120,000	120,000		120,000	120,000		120,000
Textbook Adoptions			-	391,292		391,292	323,341		323,341
<b>TOTAL - ASSIGNED</b>	<b>6,498,891</b>	<b>-</b>	<b>6,498,891</b>	<b>2,103,544</b>	<b>-</b>	<b>2,103,544</b>	<b>693,341</b>	<b>-</b>	<b>693,341</b>
<b>UNASSIGNED</b>									
Economic Uncertainty (REU-17%)	15,272,285		15,272,285	15,093,576		15,093,576	15,013,690		15,013,690
Amount Above (Below) REU	(5,724,012)		(5,724,012)	(5,936,595)		(5,936,595)	(5,788,758)		(5,788,758)
<b>TOTAL - UNASSIGNED</b>	<b>9,548,273</b>	<b>-</b>	<b>9,548,273</b>	<b>9,156,981</b>	<b>-</b>	<b>9,156,981</b>	<b>9,224,932</b>	<b>-</b>	<b>9,224,932</b>
<b>TOTAL - FUND BALANCE</b>	<b>16,059,164</b>	<b>482,604</b>	<b>16,541,768</b>	<b>11,272,524</b>	<b>162</b>	<b>11,272,687</b>	<b>9,930,273</b>	<b>12,162</b>	<b>9,942,435</b>

**Tamalpais Union High School District - Second Interim Cash Flow Projections 2017-18**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	28,947,280	22,397,228	16,911,842	10,751,012	4,222,957	(2,237,148)	30,659,768	25,119,784	17,654,097	16,890,823	21,319,472	21,285,443		
B. RECEIPTS															
General Purpose (LCFF)															-
Property Taxes	8020-8079						32,995,236	175,598	-	6,478,946	6,478,946	6,478,946	6,478,946	-	59,086,619
State Aid & EPA	8010-8019	35,204	35,204	289,080	63,366	63,366	289,079	-	-	312,821	64,775	64,775	300,186	121,941	1,639,798
LCFF Transfer	8080-8099	-								-	-	-	(364,000)	-	(364,000)
Federal Revenue	8100-8299			2,794		2,061	33,368	577	-	111,238	1,437	132,704	745,709	111,303	1,141,191
Other State Revenue	8300-8599			400		440,441	691,813	-		45,198	294,337	114,227	2,678,345	456,192	4,720,953
Other Local Revenue	8600-8799	(3,532)	114,968	216,623	186,786	300,862	5,847,229	1,325,723	-	306,529	4,524,875	1,142,146	1,149,057	106,747	15,218,012
Interfund Transfers In	8910-8929								-	-	-	-	-	-	-
All Other Financing Sources	8930-8979								-	-	-	-	-	-	-
Non-Revenue Inflow (CIB)	9140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Revenue Inflow (Advances)	9210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Revenue Inflow (Misc)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		31,672	150,172	508,897	250,152	806,730	39,856,725	1,501,898	-	7,254,733	11,364,370	7,932,799	10,988,242	796,183	81,442,573
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	330,679	3,070,686	3,297,451	3,281,873	3,319,498	3,284,223	3,266,100	3,232,221	3,191,358	3,343,097	3,995,649	3,515,925	-	37,128,760
Classified Salaries	2000-2999	457,066	701,884	832,073	859,628	973,660	845,838	875,084	908,725	836,633	826,925	921,304	1,262,396	104,733	10,405,950
Benefits	3000-3999	337,011	1,407,676	1,458,432	1,531,766	1,547,487	1,759,182	1,626,287	1,587,489	1,535,465	1,557,323	1,671,979	4,919,299	-	20,939,396
Books & Supplies	4000-4999	36,998	273,100	547,129	286,939	225,548	260,810	224,603	240,564	537,677	232,073	277,223	2,072,263	745,784	5,960,711
Contracted Services	5000-5999	615,670	567,301	562,673	482,648	1,350,276	1,050,984	958,679	1,496,688	1,549,639	781,857	996,335	1,904,783	-	12,317,532
Capital Outlay	6000-6999		37,102	12,185	15,524	32,855	8,541	78,631	-	18,435	31,368	26,011	45,476	97,799	403,927
Other Outgo (exclude 73XX)	7000-7499	251,030	21,601	-	362,292				-	348,800	163,079	78,325	252,079	440,184	1,917,391
Other Outgo - Indirect Costs	73XX								-	-	-	-	(99,185)	-	(99,185)
Interfund Transfers Out	7600-7629								-	-	-	-	-	-	-
All Other Financing Uses	7600-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Reductions	XXXX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Expenditures (Other)	Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Expenditures (Other)	Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows/Non-Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		2,028,454	6,079,350	6,709,943	6,820,670	7,449,324	7,209,578	7,029,384	7,465,687	8,018,007	6,935,722	7,966,827	13,873,037	1,388,500	88,974,482
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-							-
Accounts Receivable (Regular)	9200	4,247,755	1,015,926	352,802	44,031	12,206	72,741	(19,125)					(796,183)		4,930,153
Accounts Receivable (Due From)	9310												-		-
Stores	9320												-		-
Other	9330												-		-
Accounts Payable	9500	(8,801,025)	(572,134)	(312,586)	(1,568)	170,283	177,028	6,627					1,388,500	10,000,000	2,055,125
Accounts Payable (Due To)	9610												-		-
Deferred Revenue	9650														-
Other Undefined															
TOTAL PRIOR YEAR TRANSACTIONS		(4,553,270)	443,792	40,216	42,463	182,489	249,769	(12,498)	-	-	-	-	592,317	(10,000,000)	6,985,278
E. NET INCREASE/DECREASE (B-C+D)		(6,550,052)	(5,485,386)	(6,160,830)	(6,528,055)	(6,460,105)	32,896,916	(5,539,984)	(7,465,687)	(763,273)	4,428,648	(34,028)	(2,292,478)	(10,592,317)	(546,631)
F. ENDING CASH (A + E)		22,397,228	16,911,842	10,751,012	4,222,957	(2,237,148)	30,659,768	25,119,784	17,654,097	16,890,823	21,319,472	21,285,443	18,992,966		
G. ENDING CASH, PLUS ACCRUALS															8,400,649

ACTUAL POSTED BALANCE BY TREASURY

\*\*from GLD310 report

**Tamalpais Union High School District - Second Interim Cash Flow Projections 2018-19**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	18,992,966	18,807,136	13,829,800	7,739,623	1,098,910	(5,436,398)	28,870,680	23,472,396	16,170,137	15,822,321	20,596,172	20,937,942		
B. RECEIPTS															
General Purpose (LCFF)															
Property Taxes	8020-8079	-	-	-	-	-	34,565,512	183,955	-	6,787,286	6,787,286	6,787,286	6,787,286	-	61,898,610
State Aid & EPA	8010-8019	36,034	36,034	295,898	64,860	64,860	295,897	-	-	320,199	66,303	66,303	307,265		1,553,654
LCFF Transfer	8080-8099	-	-	-	-	-	-	-	-	-	-	-	(364,000)		(364,000)
Federal Revenue	8100-8299	-	-	2,538	-	1,872	30,313	524	-	101,055	1,305	120,556	677,444		935,609
Other State Revenue	8300-8599	-	-	318	-	350,230	550,116	-	-	35,941	234,051	90,831	2,129,768		3,391,256
Other Local Revenue	8600-8799	(3,593)	116,944	220,346	189,996	306,033	5,947,718	1,348,507	-	311,797	4,602,638	1,161,774	1,168,804		15,370,965
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-		-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-		-
Non-Revenue Inflow (CIB)	9140	-	-	-	-	-	-	-	-	-	-	-	-		-
Non-Revenue Inflow (Advances)	9210	-	-	-	-	-	-	-	-	-	-	-	-		-
Non-Revenue Inflow (Misc)		-	-	-	-	-	-	-	-	-	-	-	-		-
TOTAL RECEIPTS		32,442	152,978	519,100	254,856	722,996	41,389,557	1,532,986	-	7,556,278	11,691,584	8,226,750	10,706,568	-	82,786,094
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	328,265	3,048,270	3,273,380	3,257,915	3,295,266	3,260,248	3,242,257	3,208,626	3,168,061	3,318,692	3,966,481	3,490,258	-	36,857,720
Classified Salaries	2000-2999	425,592	653,552	774,776	800,434	906,613	787,593	814,825	846,150	779,022	769,983	857,863	1,175,467	97,521	9,689,391
Benefits	3000-3999	371,346	1,551,093	1,607,020	1,687,826	1,705,148	1,938,411	1,791,977	1,749,226	1,691,901	1,715,986	1,842,324	5,420,488	-	23,072,746
Books & Supplies	4000-4999	29,645	218,828	438,400	229,916	180,725	208,980	179,968	192,757	430,826	185,954	222,132	1,660,448	597,576	4,776,155
Contracted Services	5000-5999	537,024	494,833	490,797	420,994	1,177,791	916,730	836,217	1,305,500	1,351,687	681,982	869,062	1,661,464	-	10,744,080
Capital Outlay	6000-6999	-	31,805	10,445	13,307	28,164	7,322	67,404	-	15,803	26,889	22,297	38,983	83,835	346,254
Other Outgo (exclude 73XX)	7000-7499	335,950	28,908	-	484,851	-	-	-	-	466,795	218,246	104,822	337,354	589,093	2,566,019
Other Outgo - Indirect Costs	73XX	-	-	-	-	-	-	-	-	-	-	-	(99,185)	-	(99,185)
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-		-
All Other Financing Uses	7600-7699	-	-	-	-	-	-	-	-	-	-	-	-		-
Expenditure Reductions	XXXX	-	-	-	-	-	-	-	-	-	-	-	-		-
Non-Expenditures (Other)	Misc	-	-	-	-	-	-	-	-	-	-	-	-		-
Non-Expenditures (Other)	Misc	-	-	-	-	-	-	-	-	-	-	-	-		-
Other Outflows/Non-Expenditures		-	-	-	-	-	-	-	-	-	-	-	-		-
TOTAL DISBURSEMENTS		2,027,823	6,027,289	6,594,817	6,895,243	7,293,707	7,119,284	6,932,648	7,302,259	7,904,095	6,917,733	7,884,980	13,685,278	1,368,025	87,953,180
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Regular)	9200	3,639,369	1,015,926	50,530	-	-	-	-	-	-	-	-	-	500,000	5,205,825
Accounts Receivable (Due From)	9310													-	-
Stores	9320													-	-
Other	9330													-	-
Accounts Payable	9500	(1,829,816)	(118,952)	(64,990)	(326)	35,403	36,806	1,378	-	-	-	-	1,368,025	3,000,000	2,427,528
Accounts Payable (Due To)	9610													-	-
Deferred Revenue	9650													-	-
Other Undefined														-	-
TOTAL PRIOR YEAR TRANSACTIONS		1,809,552	896,974	(14,459)	(326)	35,403	36,806	1,378	-	-	-	-	1,368,025	(2,500,000)	7,633,352
E. NET INCREASE/DECREASE (B-C+D)		(185,829)	(4,977,337)	(6,090,177)	(6,640,713)	(6,535,308)	34,307,078	(5,398,285)	(7,302,259)	(347,817)	4,773,851	341,770	(1,610,685)	(3,868,025)	2,466,266
F. ENDING CASH (A + E)		18,807,136	13,829,800	7,739,623	1,098,910	(5,436,398)	28,870,680	23,472,396	16,170,137	15,822,321	20,596,172	20,937,942	19,327,257		
G. ENDING CASH, PLUS ACCRUALS															15,459,232

ACTUAL POSTED BALANCE BY TREASURY

\*\*from GLD310 report

**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**2017-18 Second Interim**  
**Comparison of 2017-18 First Interim 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
<b>REVENUES</b>										
General Purpose Revenue	60,357,545	-	60,357,545	60,362,417	-	60,362,417		4,872	-	4,872
Federal Revenue	-	1,163,197	1,163,197	-	1,141,191	1,141,191		-	(22,006)	(22,006)
State Revenue	1,601,278	3,277,679	4,878,957	1,601,278	3,119,675	4,720,953		(0)	(158,004)	(158,004)
Local Revenue	10,953,682	3,953,477	14,907,159	10,962,137	4,255,875	15,218,012	A	8,455	302,398	310,853
<b>Total Revenues</b>	<b>72,912,505</b>	<b>8,394,353</b>	<b>81,306,858</b>	<b>72,925,832</b>	<b>8,516,741</b>	<b>81,442,573</b>		<b>13,327</b>	<b>122,388</b>	<b>135,715</b>
<b>EXPENDITURES</b>										
Certificated Salaries	33,037,831	3,812,592	36,850,423	33,252,789	3,875,971	37,128,760	B	214,958	63,379	278,337
Classified Salaries	8,059,211	2,579,926	10,639,137	7,859,717	2,546,233	10,405,950	B	(199,494)	(33,693)	(233,187)
Benefits	15,797,313	5,237,915	21,035,228	15,724,993	5,214,403	20,939,396	B	(72,320)	(23,512)	(95,832)
Books and Supplies	2,912,743	2,927,605	5,840,348	3,097,071	2,863,640	5,960,711	C	184,328	(63,965)	120,363
Other Services & Oper.	6,090,221	5,481,177	11,571,398	6,016,196	6,301,336	12,317,532	D	(74,025)	820,159	746,134
Capital Outlay	295,967	131,034	427,001	299,721	104,206	403,927		3,754	(26,828)	(23,074)
Other Outgo 7xxx	240,000	1,584,793	1,824,793	240,000	1,677,391	1,917,391	E	-	92,598	92,598
Transfer of Indirect 73xx	(916,627)	791,284	(125,343)	(924,475)	825,290	(99,185)		(7,848)	34,006	26,158
<b>Total Expenditures</b>	<b>65,516,659</b>	<b>22,546,326</b>	<b>88,062,985</b>	<b>65,566,012</b>	<b>23,408,470</b>	<b>88,974,482</b>		<b>49,353</b>	<b>862,144</b>	<b>911,497</b>
<b>Excess / (Deficiency)</b>	<b>7,395,846</b>	<b>(14,151,973)</b>	<b>(6,756,127)</b>	<b>7,359,820</b>	<b>(14,891,729)</b>	<b>(7,531,909)</b>		<b>(36,026)</b>	<b>(739,756)</b>	<b>(775,782)</b>
<b>OTHER SOURCES/USES</b>										
Transfers Out	(894,400)	-	(894,400)	(862,488)	-	(894,400)	F	31,912	-	31,912
Contributions to Restricted	(12,845,730)	12,845,730	0	(13,172,297)	13,172,297	0	E	(326,567)	326,567	(0)
<b>Total Financing Sources/Uses</b>	<b>(13,740,130)</b>	<b>12,845,730</b>	<b>(894,400)</b>	<b>(14,034,785)</b>	<b>13,172,297</b>	<b>(894,400)</b>		<b>(294,655)</b>	<b>326,567</b>	<b>31,912</b>
<b>Net Increase (Decrease)</b>	<b>(6,344,284)</b>	<b>(1,306,243)</b>	<b>(7,650,527)</b>	<b>(6,674,965)</b>	<b>(1,719,432)</b>	<b>(8,426,309)</b>		<b>(330,682)</b>	<b>(413,188)</b>	<b>(743,870)</b>
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance	22,734,129	2,202,036	24,936,165	22,734,129	2,202,036	24,936,165		(0)	(0)	(0)
<b>Ending Balance</b>	<b>16,389,845</b>	<b>895,793</b>	<b>17,285,638</b>	<b>16,059,164</b>	<b>482,604</b>	<b>16,509,856</b>		<b>(330,682)</b>	<b>(413,189)</b>	<b>(743,870)</b>

(A) Additional grants and donations

(B) Balance position control to payroll and actual hires, reduced OPEB costs, net increase to budgets since adopted for subs, stipends and extra duty.

(C) Post carryover, move budgets between object codes to cover planned expenditures, and increase budgets for equipment replacement.

(D) Reduced other contract services, added interim director services, increased staff development

(E) Excess cost increase to SELPA (\$108K) and increased costs added to special ed budgets caused increase to contribution

(F) Reduce transfer to cafeteria fund to cover operations, net of increased contribution to replace oven

**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**2017-18 Second Interim**  
**Comparison of 2018-19 First Interim to the 2018-19 Second Interim Budget**

Description	2018-19 First Interim Budget			2018-19 Second Interim Budget				Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
<b>REVENUES</b>										
General Purpose Revenue	63,303,550	-	63,303,550	63,246,379	-	63,246,379		(57,171)	-	(57,171)
Federal Revenue	-	1,163,197	1,163,197	-	1,036,723	1,036,723	A	-	(126,474)	(126,474)
State Revenue	2,469,515	3,277,679	5,747,194	912,022	2,841,988	3,754,011	B	(1,557,493)	(435,691)	(1,993,184)
Local Revenue	11,252,704	3,953,477	15,206,180	11,320,157	4,159,388	15,479,546	C	67,454	205,911	273,365
<b>Total Revenues</b>	<b>77,025,769</b>	<b>8,394,353</b>	<b>85,420,121</b>	<b>75,478,559</b>	<b>8,038,099</b>	<b>83,516,659</b>		<b>(1,547,209)</b>	<b>(356,253)</b>	<b>(1,903,463)</b>
<b>EXPENDITURES</b>										
Certificated Salaries	34,710,631	4,055,992	38,766,623	34,652,819	4,204,901	38,857,720		(57,812)	148,909	91,097
Classified Salaries	8,234,311	2,629,926	10,864,237	8,091,469	2,597,922	10,689,391		(142,842)	(32,004)	(174,846)
Benefits	16,635,278	5,269,798	21,905,076	17,513,563	5,559,183	23,072,746	D	878,285	289,385	1,167,670
Books and Supplies	2,975,367	2,927,201	5,902,568	2,675,081	2,101,074	4,776,155	E	(300,286)	(826,127)	(1,126,413)
Other Services & Oper.	6,401,161	5,481,581	11,882,742	5,561,744	5,182,336	10,744,080	F	(839,417)	(299,245)	(1,138,662)
Capital Outlay	295,967	131,034	427,001	242,048	104,206	346,254		(53,919)	(26,828)	(80,747)
Other Outgo 7xxx	240,000	1,584,793	1,824,793	240,000	2,326,019	2,566,019	G	-	741,226	741,226
Transfer of Indirect 73xx	(916,627)	791,284	(125,343)	(924,475)	825,290	(99,185)		(7,848)	34,006	26,158
<b>Total Expenditures</b>	<b>68,576,088</b>	<b>22,871,609</b>	<b>91,447,697</b>	<b>68,052,249</b>	<b>22,900,931</b>	<b>90,953,179</b>		<b>(523,839)</b>	<b>29,322</b>	<b>(494,517)</b>
<b>Excess / (Deficiency)</b>	<b>8,449,681</b>	<b>(14,477,256)</b>	<b>(6,027,575)</b>	<b>7,426,311</b>	<b>(14,862,831)</b>	<b>(7,436,521)</b>		<b>(1,023,370)</b>	<b>(385,575)</b>	<b>(1,408,946)</b>
<b>OTHER SOURCES/USES</b>										
Transfers Out	(894,400)	-	(894,400)	(832,560)	-	(894,400)		61,840	-	61,840
Contributions to Restricted	(14,068,822)	14,068,822	0	(14,380,390)	14,380,390	0	G	(311,568)	311,568	-
<b>Total Financing Sources/Uses</b>	<b>(14,963,222)</b>	<b>14,068,822</b>	<b>(894,400)</b>	<b>(15,212,950)</b>	<b>14,380,390</b>	<b>(894,400)</b>		<b>(249,728)</b>	<b>311,568</b>	<b>61,840</b>
<b>Net Increase (Decrease)</b>	<b>(6,513,541)</b>	<b>(408,434)</b>	<b>(6,921,975)</b>	<b>(7,786,639)</b>	<b>(482,442)</b>	<b>(8,330,921)</b>		<b>(1,273,098)</b>	<b>(74,007)</b>	<b>(1,347,106)</b>
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance	22,734,129	2,202,036	24,936,165	22,734,129	2,202,036	24,936,165		(0)	(0)	(0)
<b>Ending Balance</b>	<b>16,220,588</b>	<b>1,793,602</b>	<b>18,014,190</b>	<b>14,947,490</b>	<b>1,719,594</b>	<b>16,605,244</b>		<b>(1,273,098)</b>	<b>(74,007)</b>	<b>(1,347,106)</b>

- (A) Federal revenues projected to decline annually, in addition Title II is projected to be eliminated in 2018-9  
 (B) Loss of CA clean energy, College Readiness grants, and correction of error at first interim  
 (C) Growth in Special Ed allocation  
 (D) Recalculated step, STRS/PERS costs and increased estimated H&W increase  
 (E) Remove carryover and one-time network infrastructure costs  
 (F) Remove carryover and one-time network costs, plus add in bi-annual election costs  
 (G) Increased special education costs

**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**2017-18 Second Interim**  
**Comparison of 2019-20 First Interim to the 2019-20 Second Interim Budget**

Description	2019-20 First Interim Budget			2019-20 Second Interim Budget				Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
<b>REVENUES</b>										
General Purpose Revenue	66,343,683	-	66,343,683	66,073,505	-	66,073,505	A	(270,178)	-	(270,178)
Federal Revenue	-	1,163,197	1,163,197	-	1,007,547	1,007,547		-	(155,650)	(155,650)
State Revenue	2,469,857	3,277,679	5,747,536	933,468	2,857,763	3,791,231	B	(1,536,388)	(419,917)	(1,956,305)
Local Revenue	11,560,691	3,953,477	15,514,168	11,628,150	4,485,141	16,113,291		67,458	531,665	599,123
<b>Total Revenues</b>	<b>80,374,231</b>	<b>8,394,353</b>	<b>88,768,584</b>	<b>78,635,123</b>	<b>8,350,451</b>	<b>86,985,574</b>		<b>(1,739,108)</b>	<b>(43,902)</b>	<b>(1,783,010)</b>
<b>EXPENDITURES</b>										
Certificated Salaries	34,710,631	4,055,992	38,766,623	35,699,924	4,539,853	40,239,776	C	989,293	483,861	1,473,153
Classified Salaries	8,234,311	2,629,926	10,864,237	8,254,260	2,650,659	10,904,920		19,949	20,733	40,683
Benefits	16,635,278	5,269,798	21,905,076	19,218,890	5,930,393	25,149,283	D	2,583,612	660,595	3,244,207
Books and Supplies	2,975,367	2,927,201	5,902,568	2,675,081	2,101,074	4,776,155	E	(300,286)	(826,127)	(1,126,413)
Other Services & Oper.	6,401,161	5,481,581	11,882,742	5,381,744	4,572,087	9,953,831	E	(1,019,417)	(909,493)	(1,928,910)
Capital Outlay	295,967	131,034	427,001	242,048	104,206	346,254		(53,919)	(26,828)	(80,747)
Other Outgo 7xxx	240,000	1,584,793	1,824,793	240,000	2,972,230	3,212,230	F	-	1,387,437	1,387,437
Transfer of Indirect 73xx	(916,627)	791,284	(125,343)	(924,475)	825,290	(99,185)		(7,848)	34,006	26,158
<b>Total Expenditures</b>	<b>68,576,088</b>	<b>22,871,609</b>	<b>91,447,697</b>	<b>70,787,472</b>	<b>23,695,794</b>	<b>94,483,265</b>		<b>2,211,384</b>	<b>824,184</b>	<b>3,035,569</b>
<b>Excess / (Deficiency)</b>	<b>11,798,144</b>	<b>(14,477,256)</b>	<b>(2,679,113)</b>	<b>7,847,651</b>	<b>(15,345,343)</b>	<b>(7,497,692)</b>		<b>(3,950,493)</b>	<b>(868,086)</b>	<b>(4,818,579)</b>
<b>OTHER SOURCES/USES</b>										
Transfers Out	(894,400)	-	(894,400)	(832,560)	-	(894,400)		61,840	-	61,840
Contributions to Restricted	(14,068,822)	14,068,822	0	(15,357,342)	15,357,342	0	F	(1,288,520)	1,288,520	-
<b>Total Financing Sources/Uses</b>	<b>(14,963,222)</b>	<b>14,068,822</b>	<b>(894,400)</b>	<b>(16,189,902)</b>	<b>15,357,342</b>	<b>(894,400)</b>		<b>(1,226,680)</b>	<b>1,288,520</b>	<b>61,840</b>
<b>Net Increase (Decrease)</b>	<b>(3,165,078)</b>	<b>(408,434)</b>	<b>(3,573,513)</b>	<b>(8,342,252)</b>	<b>12,000</b>	<b>(8,392,092)</b>		<b>(5,177,173)</b>	<b>420,434</b>	<b>(4,756,739)</b>
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance	22,734,129	2,202,036	24,936,165	22,734,129	2,202,036	24,936,165		(0)	(0)	(0)
<b>Ending Balance</b>	<b>19,569,051</b>	<b>1,793,602</b>	<b>21,362,652</b>	<b>14,391,877</b>	<b>2,214,036</b>	<b>16,544,073</b>		<b>(5,177,173)</b>	<b>420,434</b>	<b>(4,756,739)</b>

- (A) Per latest property tax projections  
(B) Correction of over estimate of State Revenue carrying forward from 2018-19  
(C) Additional teachers for growth, plus step, column  
(D) Recalculated step, STRS/PERS costs and increased estimated H&W increase  
(E) Remove carryover and one-time network infrastructure costs  
(F) increased special education costs for growth



2017-18 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	60,584,786.00	60,357,545.00	33,946,132.88	60,362,417.00	4,872.00	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	1,649,584.00	1,601,278.16	778,765.91	1,601,278.16	0.00	0.0%
4) Other Local Revenue		8600-8799	10,961,516.00	10,953,682.00	5,948,226.54	10,962,137.00	8,455.00	0.1%
5) TOTAL, REVENUES			73,195,886.00	72,912,505.16	40,673,125.33	72,925,832.16		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	32,646,381.99	33,094,441.99	17,832,250.05	33,252,788.99	(158,347.00)	-0.5%
2) Classified Salaries		2000-2999	7,702,328.00	8,061,006.00	4,226,000.98	7,859,717.00	201,289.00	2.5%
3) Employee Benefits		3000-3999	16,023,165.00	15,766,109.00	8,188,799.34	15,724,993.00	41,116.00	0.3%
4) Books and Supplies		4000-4999	2,959,734.00	2,916,598.00	1,274,074.32	3,099,178.00	(182,580.00)	-6.3%
5) Services and Other Operating Expenditures		5000-5999	6,059,248.00	6,065,416.00	2,973,739.93	6,014,089.00	51,327.00	0.8%
6) Capital Outlay		6000-6999	237,408.00	344,267.00	155,341.89	299,721.00	44,546.00	12.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	240,000.00	240,000.00	119,898.00	240,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(909,281.00)	(916,627.16)	0.00	(924,475.11)	7,847.95	-0.9%
9) TOTAL, EXPENDITURES			64,958,983.99	65,571,210.83	34,770,104.51	65,566,011.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			8,236,902.01	7,341,294.33	5,903,020.82	7,359,820.28		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	894,400.00	941,488.00	0.00	862,488.00	79,000.00	8.4%
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	(12,376,908.00)	(12,855,065.09)	0.00	(13,172,297.19)	(317,232.10)	2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,271,308.00)	(13,796,553.09)	0.00	(14,034,785.19)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,034,405.99)	(6,455,258.76)	5,903,020.82	(6,674,964.91)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,734,128.95	22,734,128.95		22,734,128.95	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)			22,734,128.95	22,734,128.95		22,734,128.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,734,128.95	22,734,128.95		22,734,128.95		
2) Ending Balance, June 30 (E + F1e)			17,699,722.96	16,278,870.19		16,059,164.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	12,000.00	12,000.00		12,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,843,406.00	6,498,891.00		6,498,891.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,844,316.96	9,767,978.20		9,548,273.04		
Unassigned/Unappropriated Amount		9790	0.00	0.99		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	704,071.00	704,071.00	323,872.00	704,071.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	948,037.00	930,793.00	451,427.00	935,727.00	4,934.00	0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	286,888.00	283,506.00	43,180.11	283,506.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	57,888,709.00	57,629,928.00	32,003,748.05	57,629,928.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,121,081.00	1,130,718.00	1,042,912.42	1,096,234.00	(34,484.00)	-3.0%
Prior Years' Taxes		8043	0.00	42,529.00	56,567.87	42,529.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	24,425.43	34,422.00	34,422.00	New
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			60,948,786.00	60,721,545.00	33,946,132.88	60,726,417.00	4,872.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(357,000.00)	(357,000.00)	0.00	(357,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,000.00)	(7,000.00)	0.00	(7,000.00)	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%
<b>TOTAL, LCFF SOURCES</b>			<b>60,584,786.00</b>	<b>60,357,545.00</b>	<b>33,946,132.88</b>	<b>60,362,417.00</b>	<b>4,872.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	966,998.00	921,800.00	481,399.00	921,800.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	682,586.00	679,478.16	296,966.91	679,478.16	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	400.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,649,584.00	1,601,278.16	778,765.91	1,601,278.16	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	9,967,381.00	9,967,381.00	5,486,205.23	9,967,381.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	480,000.00	480,000.00	225,205.60	480,000.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	44,393.37	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	33,646.00	26,917.00	0.00	26,917.00	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	460,489.00	459,384.00	192,422.34	467,839.00	8,455.00	1.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,961,516.00</b>	<b>10,953,682.00</b>	<b>5,948,226.54</b>	<b>10,962,137.00</b>	<b>8,455.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>73,195,886.00</b>	<b>72,912,505.16</b>	<b>40,673,125.33</b>	<b>72,925,832.16</b>	<b>13,327.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	27,026,047.99	27,346,563.99	14,775,025.64	27,427,503.99	(80,940.00)	-0.3%
Certificated Pupil Support Salaries		1200	2,237,974.00	2,273,843.00	1,235,126.69	2,347,200.00	(73,357.00)	-3.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,025,209.00	3,054,058.00	1,757,427.79	3,054,058.00	0.00	0.0%
Other Certificated Salaries		1900	357,151.00	419,977.00	64,669.93	424,027.00	(4,050.00)	-1.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			32,646,381.99	33,094,441.99	17,832,250.05	33,252,788.99	(158,347.00)	-0.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	92,862.00	116,800.00	59,249.34	116,800.00	0.00	0.0%
Classified Support Salaries		2200	2,229,342.00	2,325,183.00	1,235,342.36	2,302,816.00	22,367.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	414,757.00	415,358.00	241,124.94	362,761.00	52,597.00	12.7%
Clerical, Technical and Office Salaries		2400	4,090,404.00	4,256,934.00	2,262,903.04	4,128,577.00	128,357.00	3.0%
Other Classified Salaries		2900	874,963.00	946,731.00	427,381.30	948,763.00	(2,032.00)	-0.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			7,702,328.00	8,061,006.00	4,226,000.98	7,859,717.00	201,289.00	2.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,707,227.00	4,760,774.00	2,538,455.89	4,771,634.00	(10,860.00)	-0.2%
PERS		3201-3202	1,631,173.00	1,650,242.00	873,287.24	1,606,650.00	43,592.00	2.6%
OASDI/Medicare/Alternative		3301-3302	1,054,124.00	1,114,724.00	586,551.46	1,106,253.00	8,471.00	0.8%
Health and Welfare Benefits		3401-3402	6,932,556.00	6,978,445.00	3,490,794.43	6,978,265.00	180.00	0.0%
Unemployment Insurance		3501-3502	20,190.00	20,826.00	11,068.58	20,819.00	7.00	0.0%
Workers' Compensation		3601-3602	694,704.00	711,264.00	381,084.89	711,538.00	(274.00)	0.0%
OPEB, Allocated		3701-3702	70,470.00	30,603.00	17,857.00	30,603.00	0.00	0.0%
OPEB, Active Employees		3751-3752	826,681.00	419,191.00	244,510.00	419,191.00	0.00	0.0%
Other Employee Benefits		3901-3902	86,040.00	80,040.00	45,189.85	80,040.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			16,023,165.00	15,766,109.00	8,188,799.34	15,724,993.00	41,116.00	0.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	163,407.00	115,903.00	102,101.93	114,312.00	1,591.00	1.4%
Books and Other Reference Materials		4200	88,971.00	99,968.00	48,403.17	98,662.00	1,306.00	1.3%
Materials and Supplies		4300	1,648,057.00	1,559,907.00	702,827.38	1,600,091.00	(40,184.00)	-2.6%
Noncapitalized Equipment		4400	1,059,299.00	1,140,820.00	420,741.84	1,286,113.00	(145,293.00)	-12.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,959,734.00	2,916,598.00	1,274,074.32	3,099,178.00	(182,580.00)	-6.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	208,410.00	352,013.00	107,993.45	351,632.00	381.00	0.1%
Dues and Memberships		5300	112,740.00	80,378.00	69,355.66	80,752.00	(374.00)	-0.5%
Insurance		5400-5450	424,441.00	424,227.00	426,852.50	424,227.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,773,520.00	1,766,020.00	1,056,992.23	1,766,020.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	183,630.00	188,460.00	47,939.48	186,990.00	1,470.00	0.8%
Transfers of Direct Costs		5710	(2,733.00)	(728.00)	(1,004.43)	(1,150.00)	422.00	-58.0%
Transfers of Direct Costs - Interfund		5750	(1,001.00)	(1,034.00)	(32.82)	(1,034.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,246,409.00	3,104,645.00	1,215,453.56	3,064,545.00	40,100.00	1.3%
Communications		5900	113,832.00	151,435.00	50,190.30	142,107.00	9,328.00	6.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			6,059,248.00	6,065,416.00	2,973,739.93	6,014,089.00	51,327.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	47,927.00	72,596.00	46,372.25	72,089.00	507.00	0.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	35,130.00	136,545.00	85,485.85	92,506.00	44,039.00	32.3%
Equipment Replacement		6500	154,351.00	135,126.00	23,483.79	135,126.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>237,408.00</b>	<b>344,267.00</b>	<b>155,341.89</b>	<b>299,721.00</b>	<b>44,546.00</b>	<b>12.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	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	60,000.00	60,000.00	27,496.35	60,000.00	0.00	0.0%
Other Debt Service - Principal		7439	180,000.00	180,000.00	92,401.65	180,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>240,000.00</b>	<b>240,000.00</b>	<b>119,898.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(812,433.00)	(791,284.40)	0.00	(825,289.85)	34,005.45	-4.3%
Transfers of Indirect Costs - Interfund		7350	(96,848.00)	(125,342.76)	0.00	(99,185.26)	(26,157.50)	20.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(909,281.00)</b>	<b>(916,627.16)</b>	<b>0.00</b>	<b>(924,475.11)</b>	<b>7,847.95</b>	<b>-0.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>64,958,983.99</b>	<b>65,571,210.83</b>	<b>34,770,104.51</b>	<b>65,566,011.88</b>	<b>5,198.95</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	270,000.00	270,000.00	0.00	270,000.00	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	379,683.00	501,560.00	0.00	422,560.00	79,000.00	15.8%
Other Authorized Interfund Transfers Out		7619	244,717.00	169,928.00	0.00	169,928.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			894,400.00	941,488.00	0.00	862,488.00	79,000.00	8.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(12,376,908.00)	(12,855,065.09)	0.00	(13,172,297.19)	(317,232.10)	2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,376,908.00)	(12,855,065.09)	0.00	(13,172,297.19)	(317,232.10)	2.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(13,271,308.00)	(13,796,553.09)	0.00	(14,034,785.19)	(238,232.10)	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,028,398.00	1,159,719.58	38,798.93	1,141,190.94	(18,528.64)	-1.6%
3) Other State Revenue		8300-8599	2,628,696.00	3,099,772.08	353,888.00	3,119,675.08	19,903.00	0.6%
4) Other Local Revenue		8600-8799	3,981,939.00	3,999,522.63	2,040,433.84	4,291,297.65	291,775.02	7.3%
5) TOTAL, REVENUES			7,639,033.00	8,259,014.29	2,433,120.77	8,552,163.67		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,714,382.00	3,830,732.03	2,018,259.71	3,875,971.41	(45,239.38)	-1.2%
2) Classified Salaries		2000-2999	2,590,996.00	2,581,395.00	1,319,232.74	2,546,232.94	35,162.06	1.4%
3) Employee Benefits		3000-3999	4,520,191.00	5,250,332.00	1,479,041.20	5,214,403.03	35,928.97	0.7%
4) Books and Supplies		4000-4999	2,042,686.00	3,055,364.91	581,052.88	2,859,177.98	196,186.93	6.4%
5) Services and Other Operating Expenditures		5000-5999	4,963,945.18	5,582,038.26	2,614,490.20	6,341,221.30	(759,183.04)	-13.6%
6) Capital Outlay		6000-6999	174,510.00	143,149.00	29,496.75	104,206.00	38,943.00	27.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,438,963.00	1,584,793.00	515,025.00	1,677,390.92	(92,597.92)	-5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	812,433.00	803,053.76	0.00	825,289.85	(22,236.09)	-2.8%
9) TOTAL, EXPENDITURES			20,258,106.18	22,830,857.96	8,556,598.48	23,443,893.43		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(12,619,073.18)	(14,571,843.67)	(6,123,477.71)	(14,891,729.76)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	12,376,908.00	12,855,065.09	0.00	13,172,297.19	317,232.10	2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,376,908.00	12,855,065.09	0.00	13,172,297.19		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(242,165.18)	(1,716,778.58)	(6,123,477.71)	(1,719,432.57)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(2,202,035.81)	2,202,035.81		2,202,035.81	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)			(2,202,035.81)	2,202,035.81		2,202,035.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,202,035.81)	2,202,035.81		2,202,035.81		
2) Ending Balance, June 30 (E + F1e)			(2,444,200.99)	485,257.23		482,603.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	485,257.41		482,603.42		
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	(2,444,200.99)	(0.18)		(0.18)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	636,311.00	636,311.00	0.00	636,311.00	0.00	0.0%
Special Education Discretionary Grants		8182	127,183.00	127,183.00	0.00	127,183.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	110,508.00	217,839.00	29,978.54	217,839.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	70,938.00	72,050.49	577.00	72,050.49	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	16,467.00	35,979.28	5,113.64	17,450.64	(18,528.64)	-51.5%
Title III, Part A, English Learner Program	4203	8290	3,031.00	7,371.06	0.00	7,371.06	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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	63,960.00	62,985.75	3,129.75	62,985.75	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,028,398.00</b>	<b>1,159,719.58</b>	<b>38,798.93</b>	<b>1,141,190.94</b>	<b>(18,528.64)</b>	<b>-1.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	213,308.00	223,390.08	0.00	223,390.08	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	336,341.00	222,546.00	174,646.00	222,546.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,079,047.00	2,653,836.00	179,242.00	2,673,739.00	19,903.00	0.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,628,696.00</b>	<b>3,099,772.08</b>	<b>353,888.00</b>	<b>3,119,675.08</b>	<b>19,903.00</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,827,185.00	1,844,768.63	838,436.84	2,136,543.65	291,775.02	15.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,154,754.00	2,154,754.00	1,201,997.00	2,154,754.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,981,939.00	3,999,522.63	2,040,433.84	4,291,297.65	291,775.02	7.3%
<b>TOTAL, REVENUES</b>			7,639,033.00	8,259,014.29	2,433,120.77	8,552,163.67	293,149.38	3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,640,872.00	2,683,940.03	1,381,552.98	2,704,886.41	(20,946.38)	-0.8%
Certificated Pupil Support Salaries		1200	915,507.00	974,089.00	546,038.83	998,382.00	(24,293.00)	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	158,003.00	158,303.00	92,318.30	158,303.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	14,400.00	(1,650.40)	14,400.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,714,382.00	3,830,732.03	2,018,259.71	3,875,971.41	(45,239.38)	-1.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,641,767.00	1,579,934.00	760,402.48	1,539,010.94	40,923.06	2.6%
Classified Support Salaries		2200	628,749.00	653,171.00	353,846.95	654,668.00	(1,497.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	145,900.00	145,900.00	85,083.31	145,900.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	174,580.00	175,180.00	102,298.42	179,180.00	(4,000.00)	-2.3%
Other Classified Salaries		2900	0.00	27,210.00	17,601.58	27,474.00	(264.00)	-1.0%
TOTAL, CLASSIFIED SALARIES			2,590,996.00	2,581,395.00	1,319,232.74	2,546,232.94	35,162.06	1.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,041,690.00	2,807,997.00	288,451.51	2,814,526.76	(6,529.76)	-0.2%
PERS		3201-3202	531,492.00	532,946.00	266,909.28	519,649.08	13,296.92	2.5%
OASDI/Medicare/Alternative		3301-3302	248,837.00	254,719.00	128,715.45	250,352.28	4,366.72	1.7%
Health and Welfare Benefits		3401-3402	1,478,547.00	1,425,681.00	671,343.73	1,400,708.00	24,973.00	1.8%
Unemployment Insurance		3501-3502	3,173.00	3,239.00	1,679.63	3,251.28	(12.28)	-0.4%
Workers' Compensation		3601-3602	109,038.00	110,816.00	57,700.08	110,981.63	(165.63)	-0.1%
OPEB, Allocated		3701-3702	8,136.00	7,712.00	4,494.00	7,712.00	0.00	0.0%
OPEB, Active Employees		3751-3752	85,778.00	93,722.00	54,677.00	93,722.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,500.00	13,500.00	5,070.52	13,500.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,520,191.00	5,250,332.00	1,479,041.20	5,214,403.03	35,928.97	0.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	207,863.00	206,803.00	8,647.08	205,803.39	999.61	0.5%
Books and Other Reference Materials		4200	34,851.00	85,406.28	13,393.94	83,614.58	1,791.70	2.1%
Materials and Supplies		4300	1,412,080.00	2,498,406.28	479,696.39	2,315,720.41	182,685.87	7.3%
Noncapitalized Equipment		4400	387,892.00	264,749.35	79,315.47	254,039.60	10,709.75	4.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,042,686.00	3,055,364.91	581,052.88	2,859,177.98	196,186.93	6.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	154,440.00	193,239.62	81,287.68	189,318.22	3,921.40	2.0%
Dues and Memberships		5300	1,861.00	14,954.68	12,481.66	14,954.68	0.00	0.0%
Insurance		5400-5450	0.00	2,500.00	239.75	2,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,700.00	19,700.00	11,733.65	19,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	526,511.00	573,995.37	179,534.87	578,890.37	(4,895.00)	-0.9%
Transfers of Direct Costs		5710	2,733.00	728.00	1,004.43	1,150.00	(422.00)	-58.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,262,726.18	4,775,859.59	2,327,864.24	5,533,647.03	(757,787.44)	-15.9%
Communications		5900	974.00	1,061.00	343.92	1,061.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,963,945.18	5,582,038.26	2,614,490.20	6,341,221.30	(759,183.04)	-13.6%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,265.00	20,265.00	0.00	0.00	20,265.00	100.0%
Buildings and Improvements of Buildings		6200	33,617.00	47,941.00	14,988.00	43,413.00	4,528.00	9.4%
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	65,128.00	56,143.00	14,508.75	41,993.00	14,150.00	25.2%
Equipment Replacement		6500	55,500.00	18,800.00	0.00	18,800.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			174,510.00	143,149.00	29,496.75	104,206.00	38,943.00	27.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	662,886.00	808,716.00	21,601.00	901,313.92	(92,597.92)	-11.4%
Payments to JPAs		7143	776,077.00	776,077.00	493,424.00	776,077.00	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 Transfers	All Other	7221-7223 7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,438,963.00	1,584,793.00	515,025.00	1,677,390.92	(92,597.92)	-5.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	812,433.00	803,053.76	0.00	825,289.85	(22,236.09)	-2.8%
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			812,433.00	803,053.76	0.00	825,289.85	(22,236.09)	-2.8%
TOTAL, EXPENDITURES			20,258,106.18	22,830,857.96	8,556,598.48	23,443,893.43	(613,035.47)	-2.7%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	12,376,908.00	12,855,065.09	0.00	13,172,297.19	317,232.10	2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			12,376,908.00	12,855,065.09	0.00	13,172,297.19	317,232.10	2.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			12,376,908.00	12,855,065.09	0.00	13,172,297.19	(317,232.10)	2.5%



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General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	60,584,786.00	60,357,545.00	33,946,132.88	60,362,417.00	4,872.00	0.0%
2) Federal Revenue		8100-8299	1,028,398.00	1,159,719.58	38,798.93	1,141,190.94	(18,528.64)	-1.6%
3) Other State Revenue		8300-8599	4,278,280.00	4,701,050.24	1,132,653.91	4,720,953.24	19,903.00	0.4%
4) Other Local Revenue		8600-8799	14,943,455.00	14,953,204.63	7,988,660.38	15,253,434.65	300,230.02	2.0%
5) TOTAL, REVENUES			80,834,919.00	81,171,519.45	43,106,246.10	81,477,995.83		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	36,360,763.99	36,925,174.02	19,850,509.76	37,128,760.40	(203,586.38)	-0.6%
2) Classified Salaries		2000-2999	10,293,324.00	10,642,401.00	5,545,233.72	10,405,949.94	236,451.06	2.2%
3) Employee Benefits		3000-3999	20,543,356.00	21,016,441.00	9,667,840.54	20,939,396.03	77,044.97	0.4%
4) Books and Supplies		4000-4999	5,002,420.00	5,971,962.91	1,855,127.20	5,958,355.98	13,606.93	0.2%
5) Services and Other Operating Expenditures		5000-5999	11,023,193.18	11,647,454.26	5,588,230.13	12,355,310.30	(707,856.04)	-6.1%
6) Capital Outlay		6000-6999	411,918.00	487,416.00	184,838.64	403,927.00	83,489.00	17.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,678,963.00	1,824,793.00	634,923.00	1,917,390.92	(92,597.92)	-5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(96,848.00)	(113,573.40)	0.00	(99,185.26)	(14,388.14)	12.7%
9) TOTAL, EXPENDITURES			85,217,090.17	88,402,068.79	43,326,702.99	89,009,905.31		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(4,382,171.17)	(7,230,549.34)	(220,456.89)	(7,531,909.48)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	894,400.00	941,488.00	0.00	862,488.00	79,000.00	8.4%
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			(894,400.00)	(941,488.00)	0.00	(862,488.00)		

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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,276,571.17)	(8,172,037.34)	(220,456.89)	(8,394,397.48)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(24,936,164.76)	24,936,164.76		24,936,164.76	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)			(24,936,164.76)	24,936,164.76		24,936,164.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(24,936,164.76)	24,936,164.76		24,936,164.76		
2) Ending Balance, June 30 (E + F1e)			(30,212,735.93)	16,764,127.42		16,541,767.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	485,257.41		482,603.42		
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	(30,212,735.93)	16,278,870.01		16,059,163.86		

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<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	704,071.00	704,071.00	323,872.00	704,071.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	948,037.00	930,793.00	451,427.00	935,727.00	4,934.00	0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	286,888.00	283,506.00	43,180.11	283,506.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	57,888,709.00	57,629,928.00	32,003,748.05	57,629,928.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,121,081.00	1,130,718.00	1,042,912.42	1,096,234.00	(34,484.00)	-3.0%
Prior Years' Taxes		8043	0.00	42,529.00	56,567.87	42,529.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	24,425.43	34,422.00	34,422.00	New
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			60,948,786.00	60,721,545.00	33,946,132.88	60,726,417.00	4,872.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(357,000.00)	(357,000.00)	0.00	(357,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,000.00)	(7,000.00)	0.00	(7,000.00)	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%
<b>TOTAL, LCFF SOURCES</b>			<b>60,584,786.00</b>	<b>60,357,545.00</b>	<b>33,946,132.88</b>	<b>60,362,417.00</b>	<b>4,872.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	636,311.00	636,311.00	0.00	636,311.00	0.00	0.0%
Special Education Discretionary Grants		8182	127,183.00	127,183.00	0.00	127,183.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	110,508.00	217,839.00	29,978.54	217,839.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	70,938.00	72,050.49	577.00	72,050.49	0.00	0.0%

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Description	Resource Codes	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	16,467.00	35,979.28	5,113.64	17,450.64	(18,528.64)	-51.5%
Title III, Part A, English Learner Program	4203	8290	3,031.00	7,371.06	0.00	7,371.06	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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	63,960.00	62,985.75	3,129.75	62,985.75	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,028,398.00</b>	<b>1,159,719.58</b>	<b>38,798.93</b>	<b>1,141,190.94</b>	<b>(18,528.64)</b>	<b>-1.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	966,998.00	921,800.00	481,399.00	921,800.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	895,894.00	902,868.24	296,966.91	902,868.24	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	336,341.00	222,546.00	174,646.00	222,546.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,079,047.00	2,653,836.00	179,642.00	2,673,739.00	19,903.00	0.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,278,280.00</b>	<b>4,701,050.24</b>	<b>1,132,653.91</b>	<b>4,720,953.24</b>	<b>19,903.00</b>	<b>0.4%</b>

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	9,967,381.00	9,967,381.00	5,486,205.23	9,967,381.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	480,000.00	480,000.00	225,205.60	480,000.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	44,393.37	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	33,646.00	26,917.00	0.00	26,917.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,287,674.00	2,304,152.63	1,030,859.18	2,604,382.65	300,230.02	13.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,154,754.00	2,154,754.00	1,201,997.00	2,154,754.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,943,455.00</b>	<b>14,953,204.63</b>	<b>7,988,660.38</b>	<b>15,253,434.65</b>	<b>300,230.02</b>	<b>2.0%</b>
<b>TOTAL, REVENUES</b>			<b>80,834,919.00</b>	<b>81,171,519.45</b>	<b>43,106,246.10</b>	<b>81,477,995.83</b>	<b>306,476.38</b>	<b>0.4%</b>

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	29,666,919.99	30,030,504.02	16,156,578.62	30,132,390.40	(101,886.38)	-0.3%
Certificated Pupil Support Salaries		1200	3,153,481.00	3,247,932.00	1,781,165.52	3,345,582.00	(97,650.00)	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,183,212.00	3,212,361.00	1,849,746.09	3,212,361.00	0.00	0.0%
Other Certificated Salaries		1900	357,151.00	434,377.00	63,019.53	438,427.00	(4,050.00)	-0.9%
TOTAL, CERTIFICATED SALARIES			36,360,763.99	36,925,174.02	19,850,509.76	37,128,760.40	(203,586.38)	-0.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,734,629.00	1,696,734.00	819,651.82	1,655,810.94	40,923.06	2.4%
Classified Support Salaries		2200	2,858,091.00	2,978,354.00	1,589,189.31	2,957,484.00	20,870.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	560,657.00	561,258.00	326,208.25	508,661.00	52,597.00	9.4%
Clerical, Technical and Office Salaries		2400	4,264,984.00	4,432,114.00	2,365,201.46	4,307,757.00	124,357.00	2.8%
Other Classified Salaries		2900	874,963.00	973,941.00	444,982.88	976,237.00	(2,296.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			10,293,324.00	10,642,401.00	5,545,233.72	10,405,949.94	236,451.06	2.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,748,917.00	7,568,771.00	2,826,907.40	7,586,160.76	(17,389.76)	-0.2%
PERS		3201-3202	2,162,665.00	2,183,188.00	1,140,196.52	2,126,299.08	56,888.92	2.6%
OASDI/Medicare/Alternative		3301-3302	1,302,961.00	1,369,443.00	715,266.91	1,356,605.28	12,837.72	0.9%
Health and Welfare Benefits		3401-3402	8,411,103.00	8,404,126.00	4,162,138.16	8,378,973.00	25,153.00	0.3%
Unemployment Insurance		3501-3502	23,363.00	24,065.00	12,748.21	24,070.28	(5.28)	0.0%
Workers' Compensation		3601-3602	803,742.00	822,080.00	438,784.97	822,519.63	(439.63)	-0.1%
OPEB, Allocated		3701-3702	78,606.00	38,315.00	22,351.00	38,315.00	0.00	0.0%
OPEB, Active Employees		3751-3752	912,459.00	512,913.00	299,187.00	512,913.00	0.00	0.0%
Other Employee Benefits		3901-3902	99,540.00	93,540.00	50,260.37	93,540.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,543,356.00	21,016,441.00	9,667,840.54	20,939,396.03	77,044.97	0.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	371,270.00	322,706.00	110,749.01	320,115.39	2,590.61	0.8%
Books and Other Reference Materials		4200	123,822.00	185,374.28	61,797.11	182,276.58	3,097.70	1.7%
Materials and Supplies		4300	3,060,137.00	4,058,313.28	1,182,523.77	3,915,811.41	142,501.87	3.5%
Noncapitalized Equipment		4400	1,447,191.00	1,405,569.35	500,057.31	1,540,152.60	(134,583.25)	-9.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,002,420.00	5,971,962.91	1,855,127.20	5,958,355.98	13,606.93	0.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	362,850.00	545,252.62	189,281.13	540,950.22	4,302.40	0.8%
Dues and Memberships		5300	114,601.00	95,332.68	81,837.32	95,706.68	(374.00)	-0.4%
Insurance		5400-5450	424,441.00	426,727.00	427,092.25	426,727.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,788,220.00	1,785,720.00	1,068,725.88	1,785,720.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	710,141.00	762,455.37	227,474.35	765,880.37	(3,425.00)	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,001.00)	(1,034.00)	(32.82)	(1,034.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,509,135.18	7,880,504.59	3,543,317.80	8,598,192.03	(717,687.44)	-9.1%
Communications		5900	114,806.00	152,496.00	50,534.22	143,168.00	9,328.00	6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,023,193.18	11,647,454.26	5,588,230.13	12,355,310.30	(707,856.04)	-6.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,265.00	20,265.00	0.00	0.00	20,265.00	100.0%
Buildings and Improvements of Buildings		6200	81,544.00	120,537.00	61,360.25	115,502.00	5,035.00	4.2%
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	100,258.00	192,688.00	99,994.60	134,499.00	58,189.00	30.2%
Equipment Replacement		6500	209,851.00	153,926.00	23,483.79	153,926.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>411,918.00</b>	<b>487,416.00</b>	<b>184,838.64</b>	<b>403,927.00</b>	<b>83,489.00</b>	<b>17.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	662,886.00	808,716.00	21,601.00	901,313.92	(92,597.92)	-11.4%
Payments to JPAs		7143	776,077.00	776,077.00	493,424.00	776,077.00	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 Transfers	All Other	7221-7223 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	60,000.00	60,000.00	27,496.35	60,000.00	0.00	0.0%
Other Debt Service - Principal		7439	180,000.00	180,000.00	92,401.65	180,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,678,963.00</b>	<b>1,824,793.00</b>	<b>634,923.00</b>	<b>1,917,390.92</b>	<b>(92,597.92)</b>	<b>-5.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	11,769.36	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(96,848.00)	(125,342.76)	0.00	(99,185.26)	(26,157.50)	20.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(96,848.00)</b>	<b>(113,573.40)</b>	<b>0.00</b>	<b>(99,185.26)</b>	<b>(14,388.14)</b>	<b>12.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>85,217,090.17</b>	<b>88,402,068.79</b>	<b>43,326,702.99</b>	<b>89,009,905.31</b>	<b>(607,836.52)</b>	<b>-0.7%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	270,000.00	270,000.00	0.00	270,000.00	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	379,683.00	501,560.00	0.00	422,560.00	79,000.00	15.8%
Other Authorized Interfund Transfers Out		7619	244,717.00	169,928.00	0.00	169,928.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			894,400.00	941,488.00	0.00	862,488.00	79,000.00	8.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(894,400.00)	(941,488.00)	0.00	(862,488.00)	(79,000.00)	-8.4%



Resource	Description	2017-18
		Projected Year Totals
6512	Special Ed: Mental Health Services	2,319.00
9010	Other Restricted Local	480,284.42
Total, Restricted Balance		482,603.42

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,740.18	4,653.96	4,640.29	4,640.29	(13.67)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	4,740.18	4,653.96	4,640.29	4,640.29	(13.67)	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,740.18	4,653.96	4,640.29	4,640.29	(13.67)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Signed: \_\_\_\_\_

District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2018

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

##### X POSITIVE CERTIFICATION

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

##### QUALIFIED CERTIFICATION

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

##### NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Terri Ryland

Telephone: 415-945-1043

Title: Consultant

E-mail: tryland@tamdistrict.org

### Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

### 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) 2,993,636.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### 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) 65,442,155.37

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.57%

### 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)	2,417,068.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,761,745.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	45,038.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	427,000.74
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)	5,650,851.74
9. Carry-Forward Adjustment (Part IV, Line F)	26,286.73
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,677,138.47

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	50,921,255.58
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,944,062.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,580,753.26
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,424,290.76
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	426,760.00
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)	687,664.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,697.00
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)	297.00
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)	8,916,560.35
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)	2,091,143.64
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,281,993.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	84,280,476.59

**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)	6.70%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	6.74%
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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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	5,650,851.74
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(340,179.13)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.27%) times Part III, Line B18); zero if negative	26,286.73
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.27%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.39%) times Part III, Line B18); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	26,286.73
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	26,286.73



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	60,362,417.00	4.78%	63,246,379.00	4.47%	66,073,505.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,601,278.16	-43.04%	912,022.00	2.35%	933,468.00
4. Other Local Revenues	8600-8799	10,962,137.00	3.27%	11,320,157.00	2.72%	11,628,150.00
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	(13,172,297.19)	9.17%	(14,380,390.00)	6.79%	(15,357,342.00)
6. Total (Sum lines A1 thru A5c)		59,753,534.97	2.25%	61,098,168.00	3.57%	63,277,781.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				33,252,788.99		34,652,818.99
b. Step & Column Adjustment				608,526.00		634,147.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				791,504.00		412,958.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,252,788.99	4.21%	34,652,818.99	3.02%	35,699,923.99
2. Classified Salaries						
a. Base Salaries				7,859,717.00		8,091,469.00
b. Step & Column Adjustment				159,552.00		162,791.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				72,200.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,859,717.00	2.95%	8,091,469.00	2.01%	8,254,260.00
3. Employee Benefits	3000-3999	15,724,993.00	11.37%	17,513,563.00	9.74%	19,218,890.00
4. Books and Supplies	4000-4999	3,099,178.00	-13.68%	2,675,081.00	0.00%	2,675,081.00
5. Services and Other Operating Expenditures	5000-5999	6,014,089.00	-7.52%	5,561,744.00	-3.24%	5,381,744.00
6. Capital Outlay	6000-6999	299,721.00	-19.24%	242,048.00	0.00%	242,048.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	240,000.00	0.00%	240,000.00	0.00%	240,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(924,475.11)	0.00%	(924,475.00)	0.00%	(924,475.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	862,488.00	-3.47%	832,560.00	0.00%	832,560.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(3,000,000.00)		(7,000,000.00)
11. Total (Sum lines B1 thru B10)		66,428,499.88	-0.82%	65,884,808.99	-1.92%	64,620,031.99
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(6,674,964.91)		(4,786,640.99)		(1,342,250.99)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,734,128.95		16,059,164.04		11,272,523.05
2. Ending Fund Balance (Sum lines C and D1)		16,059,164.04		11,272,523.05		9,930,272.06
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		12,000.00		12,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		2,103,544.00		693,341.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		9,156,979.00		9,224,931.00
2. Unassigned/Unappropriated	9790	16,059,164.04		0.05		0.06
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,059,164.04		11,272,523.05		9,930,272.06

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		9,156,979.00		9,224,931.00
c. Unassigned/Unappropriated	9790	16,059,164.04		0.05		0.06
(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	9,530.10				
3. Total Available Reserves (Sum lines E1a thru E2c)		16,068,694.14		9,156,979.05		9,224,931.06
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Added 9.2 FTE teachers, including .6 counselor, in 18-19 and 4.8 FTE teachers in 19-20. Budget balancing reductions of \$3M in 2018-19 and \$4M in 2019-20 are reflected above and being discussed at various district committee meetings and with the County Office of Education.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	1,141,190.94	-9.15%	1,036,723.00	-2.81%	1,007,547.00
3. Other State Revenues	8300-8599	3,119,675.08	-8.90%	2,841,988.00	0.56%	2,857,763.00
4. Other Local Revenues	8600-8799	4,291,297.65	-3.07%	4,159,388.00	7.83%	4,485,141.00
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	13,172,297.19	9.17%	14,380,390.00	6.79%	15,357,342.00
6. Total (Sum lines A1 thru A5c)		21,724,460.86	3.19%	22,418,489.00	5.75%	23,707,793.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,875,971.41		4,204,901.41
b. Step & Column Adjustment				70,930.00		76,952.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				258,000.00		258,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,875,971.41	8.49%	4,204,901.41	7.97%	4,539,853.41
2. Classified Salaries						
a. Base Salaries				2,546,232.94		2,597,921.94
b. Step & Column Adjustment				51,689.00		52,737.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,546,232.94	2.03%	2,597,921.94	2.03%	2,650,658.94
3. Employee Benefits	3000-3999	5,214,403.03	6.61%	5,559,183.00	6.68%	5,930,393.00
4. Books and Supplies	4000-4999	2,859,177.98	-26.51%	2,101,074.00	0.00%	2,101,074.00
5. Services and Other Operating Expenditures	5000-5999	6,341,221.30	-18.28%	5,182,336.00	-11.78%	4,572,087.00
6. Capital Outlay	6000-6999	104,206.00	0.00%	104,206.00	0.00%	104,206.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,677,390.92	38.67%	2,326,019.00	27.78%	2,972,230.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	825,289.85	0.00%	825,290.00	0.00%	825,290.00
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)		23,443,893.43	-2.32%	22,900,931.35	3.47%	23,695,792.35
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,719,432.57)		(482,442.35)		12,000.65
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,202,035.81		482,603.24		160.89
2. Ending Fund Balance (Sum lines C and D1)		482,603.24		160.89		12,161.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	482,603.42		160.89		12,161.54
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	(0.18)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		482,603.24		160.89		12,161.54

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	60,362,417.00	4.78%	63,246,379.00	4.47%	66,073,505.00
2. Federal Revenues	8100-8299	1,141,190.94	-9.15%	1,036,723.00	-2.81%	1,007,547.00
3. Other State Revenues	8300-8599	4,720,953.24	-20.48%	3,754,010.00	0.99%	3,791,231.00
4. Other Local Revenues	8600-8799	15,253,434.65	1.48%	15,479,545.00	4.09%	16,113,291.00
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)		81,477,995.83	2.50%	83,516,657.00	4.15%	86,985,574.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				37,128,760.40		38,857,720.40
b. Step & Column Adjustment				679,456.00		711,099.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,049,504.00		670,958.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,128,760.40	4.66%	38,857,720.40	3.56%	40,239,777.40
2. Classified Salaries						
a. Base Salaries				10,405,949.94		10,689,390.94
b. Step & Column Adjustment				211,241.00		215,528.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				72,200.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,405,949.94	2.72%	10,689,390.94	2.02%	10,904,918.94
3. Employee Benefits	3000-3999	20,939,396.03	10.19%	23,072,746.00	9.00%	25,149,283.00
4. Books and Supplies	4000-4999	5,958,355.98	-19.84%	4,776,155.00	0.00%	4,776,155.00
5. Services and Other Operating Expenditures	5000-5999	12,355,310.30	-13.04%	10,744,080.00	-7.36%	9,953,831.00
6. Capital Outlay	6000-6999	403,927.00	-14.28%	346,254.00	0.00%	346,254.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,917,390.92	33.83%	2,566,019.00	25.18%	3,212,230.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(99,185.26)	0.00%	(99,185.00)	0.00%	(99,185.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	862,488.00	-3.47%	832,560.00	0.00%	832,560.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(3,000,000.00)		(7,000,000.00)
11. Total (Sum lines B1 thru B10)		89,872,393.31	-1.21%	88,785,740.34	-0.53%	88,315,824.34
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(8,394,397.48)		(5,269,083.34)		(1,330,250.34)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,936,164.76		16,541,767.28		11,272,683.94
2. Ending Fund Balance (Sum lines C and D1)		16,541,767.28		11,272,683.94		9,942,433.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		12,000.00		12,000.00
b. Restricted	9740	482,603.42		160.89		12,161.54
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		2,103,544.00		693,341.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		9,156,979.00		9,224,931.00
2. Unassigned/Unappropriated	9790	16,059,163.86		0.05		0.06
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,541,767.28		11,272,683.94		9,942,433.60

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		9,156,979.00		9,224,931.00
c. Unassigned/Unappropriated	9790	16,059,164.04		0.05		0.06
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.18)		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	9,530.10		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		16,068,693.96		9,156,979.05		9,224,931.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.88%		10.31%		10.45%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,640.29		4,910.00		5,016.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		89,872,393.31		88,785,740.34		88,315,824.34
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)		89,872,393.31		88,785,740.34		88,315,824.34
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)		2,696,171.80		2,663,572.21		2,649,474.73
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)		2,696,171.80		2,663,572.21		2,649,474.73
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	(1,034.00)	0.00	(99,185.26)				
Other Sources/Uses Detail					0.00	862,488.00		
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	721.00	0.00	99,185.26	0.00				
Other Sources/Uses Detail					150,053.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	313.00	0.00	0.00	0.00				
Other Sources/Uses Detail					442,435.00	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					270,000.00	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					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,034.00	(1,034.00)	99,185.26	(99,185.26)	862,488.00	862,488.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,487.00	85,774.00	0.00	85,774.00	0.00	0.0%
3) Other State Revenue		8300-8599	732,867.00	681,065.00	226,021.64	681,065.00	0.00	0.0%
4) Other Local Revenue		8600-8799	770,200.00	798,352.13	349,186.86	798,352.13	0.00	0.0%
5) TOTAL, REVENUES			1,585,554.00	1,565,191.13	575,208.50	1,565,191.13		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	192,657.00	439,711.00	181,556.69	439,711.00	0.00	0.0%
2) Classified Salaries		2000-2999	809,649.00	801,816.00	454,562.71	802,316.00	(500.00)	-0.1%
3) Employee Benefits		3000-3999	222,546.00	305,660.00	146,326.18	305,709.00	(49.00)	0.0%
4) Books and Supplies		4000-4999	207,636.00	372,866.74	19,401.17	354,667.74	18,199.00	4.9%
5) Services and Other Operating Expenditures		5000-5999	202,210.00	164,807.40	91,399.54	188,739.90	(23,932.50)	-14.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	96,848.00	125,342.76	0.00	99,185.26	26,157.50	20.9%
9) TOTAL, EXPENDITURES			1,731,546.00	2,210,203.90	893,246.29	2,190,328.90		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(145,992.00)	(645,012.77)	(318,037.79)	(625,137.77)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	244,717.00	169,928.00	0.00	150,053.00	(19,875.00)	-11.7%
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			244,717.00	169,928.00	0.00	150,053.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			98,725.00	(475,084.77)	(318,037.79)	(475,084.77)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(475,084.77)	475,084.77		475,084.77	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)			(475,084.77)	475,084.77		475,084.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(475,084.77)	475,084.77		475,084.77		
2) Ending Balance, June 30 (E + F1e)			(376,359.77)	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) 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	(160,810.57)	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(215,549.20)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								
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	82,487.00	85,774.00	0.00	85,774.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			82,487.00	85,774.00	0.00	85,774.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	732,867.00	681,065.00	226,021.64	681,065.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			732,867.00	681,065.00	226,021.64	681,065.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	120.50	200.00	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	770,000.00	770,000.00	347,501.97	770,000.00	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	0.00	28,152.13	1,564.39	28,152.13	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			770,200.00	798,352.13	349,186.86	798,352.13	0.00	0.0%
TOTAL, REVENUES			1,585,554.00	1,565,191.13	575,208.50	1,565,191.13		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	73,383.00	296,062.00	99,367.70	296,062.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	51,070.00	139,427.00	77,967.65	139,427.00	0.00	0.0%
Other Certificated Salaries		1900	68,204.00	4,222.00	4,221.34	4,222.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			192,657.00	439,711.00	181,556.69	439,711.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	21,605.00	22,449.00	11,225.91	22,449.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	555,813.00	68,901.00	40,179.75	68,901.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	226,531.00	220,576.00	118,657.70	221,076.00	(500.00)	-0.2%
Other Classified Salaries		2900	5,700.00	489,890.00	284,499.35	489,890.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			809,649.00	801,816.00	454,562.71	802,316.00	(500.00)	-0.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	24,004.00	62,168.00	18,727.54	62,168.00	0.00	0.0%
PERS		3201-3202	65,498.00	65,619.00	35,585.27	65,619.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,245.00	68,493.00	34,323.53	68,532.00	(39.00)	-0.1%
Health and Welfare Benefits		3401-3402	87,870.00	75,875.00	39,850.91	75,875.00	0.00	0.0%
Unemployment Insurance		3501-3502	266.00	634.00	297.83	635.00	(1.00)	-0.2%
Workers' Compensation		3601-3602	8,819.00	21,409.00	10,984.49	21,418.00	(9.00)	0.0%
OPEB, Allocated		3701-3702	685.00	718.00	420.00	718.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,599.00	8,184.00	4,774.00	8,184.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,560.00	2,560.00	1,362.61	2,560.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			222,546.00	305,660.00	146,326.18	305,709.00	(49.00)	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	19,250.00	26,691.99	5,457.53	26,691.99	0.00	0.0%
Materials and Supplies		4300	161,109.00	345,574.75	13,343.64	327,375.75	18,199.00	5.3%
Noncapitalized Equipment		4400	27,277.00	600.00	600.00	600.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			207,636.00	372,866.74	19,401.17	354,667.74	18,199.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,700.00	2,817.00	656.35	5,467.00	(2,650.00)	-94.1%
Dues and Memberships		5300	4,550.00	4,570.00	1,355.00	4,570.00	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	1,209.00	1,209.00	1,294.00	1,209.00	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	688.00	721.00	32.82	721.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	167,899.00	136,976.40	70,630.34	152,258.90	(15,282.50)	-11.2%
Communications		5900	12,164.00	18,514.00	17,431.03	24,514.00	(6,000.00)	-32.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>202,210.00</b>	<b>164,807.40</b>	<b>91,399.54</b>	<b>188,739.90</b>	<b>(23,932.50)</b>	<b>-14.5%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	96,848.00	125,342.76	0.00	99,185.26	26,157.50	20.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>96,848.00</b>	<b>125,342.76</b>	<b>0.00</b>	<b>99,185.26</b>	<b>26,157.50</b>	<b>20.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,731,546.00</b>	<b>2,210,203.90</b>	<b>893,246.29</b>	<b>2,190,328.90</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	244,717.00	169,928.00	0.00	150,053.00	(19,875.00)	-11.7%
(a) TOTAL, INTERFUND TRANSFERS IN			244,717.00	169,928.00	0.00	150,053.00	(19,875.00)	-11.7%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			244,717.00	169,928.00	0.00	150,053.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	103,200.00	103,200.00	72,571.42	143,200.00	40,000.00	38.8%
3) Other State Revenue		8300-8599	9,500.00	9,500.00	5,555.43	9,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	716,120.00	716,120.00	396,093.30	716,120.00	0.00	0.0%
5) TOTAL, REVENUES			828,820.00	828,820.00	474,220.15	868,820.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	516,125.00	578,014.00	294,894.48	559,356.00	18,658.00	3.2%
3) Employee Benefits		3000-3999	317,114.00	331,602.00	165,835.86	341,135.00	(9,533.00)	-2.9%
4) Books and Supplies		4000-4999	379,700.00	379,114.00	204,368.46	369,114.00	10,000.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	11,802.00	12,388.00	5,357.54	12,388.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	45,500.00	0.00	45,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,224,741.00	1,346,618.00	670,456.34	1,327,493.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(395,921.00)	(517,798.00)	(196,236.19)	(458,673.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	379,683.00	501,560.00	0.00	442,435.00	(59,125.00)	-11.8%
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			379,683.00	501,560.00	0.00	442,435.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,238.00)	(16,238.00)	(196,236.19)	(16,238.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(17,796.25)	17,796.25		17,796.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(17,796.25)	17,796.25		17,796.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(17,796.25)	17,796.25		17,796.25		
2) Ending Balance, June 30 (E + F1e)			(34,034.25)	1,558.25		1,558.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	1,558.25		1,558.25		
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	(34,034.25)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	103,200.00	103,200.00	72,571.42	143,200.00	40,000.00	38.8%
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			103,200.00	103,200.00	72,571.42	143,200.00	40,000.00	38.8%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	9,500.00	9,500.00	5,555.43	9,500.00	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			9,500.00	9,500.00	5,555.43	9,500.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	708,100.00	708,100.00	392,184.30	708,100.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20.00	20.00	0.00	20.00	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	8,000.00	8,000.00	3,909.00	8,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			716,120.00	716,120.00	396,093.30	716,120.00	0.00	0.0%
TOTAL, REVENUES			828,820.00	828,820.00	474,220.15	868,820.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	224,646.00	287,327.00	135,808.22	268,669.00	18,658.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	282,227.00	284,230.00	155,369.90	284,230.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,252.00	6,457.00	3,716.36	6,457.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			516,125.00	578,014.00	294,894.48	559,356.00	18,658.00	3.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	103,817.00	111,925.00	56,102.90	107,955.00	3,970.00	3.5%
OASDI/Medicare/Alternative		3301-3302	39,101.00	44,327.00	21,040.94	44,815.00	(488.00)	-1.1%
Health and Welfare Benefits		3401-3402	151,958.00	150,492.00	74,958.66	163,394.00	(12,902.00)	-8.6%
Unemployment Insurance		3501-3502	260.00	292.00	141.39	296.00	(4.00)	-1.4%
Workers' Compensation		3601-3602	8,905.00	9,988.00	5,086.97	10,097.00	(109.00)	-1.1%
OPEB, Allocated		3701-3702	1,273.00	1,249.00	728.00	1,249.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,800.00	13,329.00	7,777.00	13,329.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			317,114.00	331,602.00	165,835.86	341,135.00	(9,533.00)	-2.9%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,696.00	43,210.00	12,174.80	33,210.00	10,000.00	23.1%
Noncapitalized Equipment		4400	3,344.00	10,244.00	10,010.92	10,244.00	0.00	0.0%
Food		4700	325,660.00	325,660.00	182,182.74	325,660.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			379,700.00	379,114.00	204,368.46	369,114.00	10,000.00	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,534.00	5,534.00	1,299.11	5,534.00	0.00	0.0%
Dues and Memberships		5300	540.00	542.00	542.00	542.00	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	313.00	313.00	0.00	313.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,255.00	5,839.00	3,516.43	5,839.00	0.00	0.0%
Communications		5900	160.00	160.00	0.00	160.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,802.00</b>	<b>12,388.00</b>	<b>5,357.54</b>	<b>12,388.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	45,500.00	0.00	45,500.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>45,500.00</b>	<b>0.00</b>	<b>45,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,224,741.00</b>	<b>1,346,618.00</b>	<b>670,456.34</b>	<b>1,327,493.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	379,683.00	501,560.00	0.00	442,435.00	(59,125.00)	-11.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			379,683.00	501,560.00	0.00	442,435.00	(59,125.00)	-11.8%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			379,683.00	501,560.00	0.00	442,435.00		

Resource	Description	2017/18
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,558.25
Total, Restricted Balance		1,558.25

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	357,000.00	357,000.00	0.00	357,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,432.26	0.00	0.00	0.0%
5) TOTAL, REVENUES			357,000.00	357,000.00	2,432.26	357,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	39,702.00	22,660.59	39,702.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,143.00	248,847.00	130,665.82	284,867.00	(36,020.00)	-14.5%
6) Capital Outlay		6000-6999	313,857.00	245,419.00	0.00	209,399.00	36,020.00	14.7%
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			359,000.00	533,968.00	153,326.41	533,968.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,000.00)	(176,968.00)	(150,894.15)	(176,968.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,000.00)	(176,968.00)	(150,894.15)	(176,968.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(1,711,045.78)	1,711,045.78		1,711,045.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,711,045.78)	1,711,045.78		1,711,045.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,711,045.78)	1,711,045.78		1,711,045.78		
2) Ending Balance, June 30 (E + F1e)			(1,713,045.78)	1,534,077.78		1,534,077.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	(1,713,045.78)	1,534,077.78		1,534,077.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	357,000.00	357,000.00	0.00	357,000.00	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			357,000.00	357,000.00	0.00	357,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,432.26	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,432.26	0.00	0.00	0.0%
TOTAL, REVENUES			357,000.00	357,000.00	2,432.26	357,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	5,695.00	5,694.85	5,695.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	34,007.00	16,965.74	34,007.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	39,702.00	22,660.59	39,702.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,809.00	248,847.00	130,665.82	284,867.00	(36,020.00)	-14.5%
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	14,334.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,143.00	248,847.00	130,665.82	284,867.00	(36,020.00)	-14.5%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	175,990.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	121,231.00	245,419.00	0.00	209,399.00	36,020.00	14.7%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	16,636.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			313,857.00	245,419.00	0.00	209,399.00	36,020.00	14.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			359,000.00	533,968.00	153,326.41	533,968.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	1,885.52	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	1,885.52	3,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	3,000.00	1,885.52	3,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	3,000.00	1,885.52	3,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(6,530.10)	6,530.10		6,530.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(6,530.10)	6,530.10		6,530.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(6,530.10)	6,530.10		6,530.10		
2) Ending Balance, June 30 (E + F1e)			(3,530.10)	9,530.10		9,530.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	(3,530.10)	9,530.10		9,530.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,885.52	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	1,885.52	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	1,885.52	3,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	96.32	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	96.32	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	96.32	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	96.32	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(50,931.39)	50,931.39		50,931.39	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)			(50,931.39)	50,931.39		50,931.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(50,931.39)	50,931.39		50,931.39		
2) Ending Balance, June 30 (E + F1e)			(50,931.39)	50,931.39		50,931.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	(50,931.39)	50,931.39		50,931.39		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	96.32	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	96.32	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	96.32	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	87,588.43	109,310.77	110,171.18	22,582.75	25.8%
5) TOTAL, REVENUES			60,000.00	87,588.43	109,310.77	110,171.18		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	67,812.33	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	60,000.00	60,000.00	293,224.21	60,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	499,922.91	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,000.00	60,000.00	860,959.45	60,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	27,588.43	(751,648.68)	50,171.18		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	27,588.43	(751,648.68)	50,171.18		
<b>F. FUND BALANCE, RESERVES</b>								
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	27,588.43		50,171.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	27,588.43		50,171.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(860.41)	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 Mitigation/Developer Fees		8681	60,000.00	87,588.43	110,171.18	110,171.18	22,582.75	25.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			60,000.00	87,588.43	109,310.77	110,171.18	22,582.75	25.8%
<b>TOTAL, REVENUES</b>			60,000.00	87,588.43	109,310.77	110,171.18		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	10,027.21	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	57,785.12	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	67,812.33	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	249,643.74	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	60,000.00	60,000.00	43,580.47	60,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,000.00	60,000.00	293,224.21	60,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	124,981.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	374,941.91	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	499,922.91	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			60,000.00	60,000.00	860,959.45	60,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,636.00	5,636.00	2,026.18	5,636.00	0.00	0.0%
5) TOTAL, REVENUES			5,636.00	5,636.00	2,026.18	5,636.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	151,018.00	151,018.00	0.00	151,018.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,337,144.00	1,662,992.00	228,840.30	1,662,992.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,533,162.00	1,859,010.00	228,840.30	1,859,010.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,527,526.00)	(1,853,374.00)	(226,814.12)	(1,853,374.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	270,000.00	270,000.00	0.00	270,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			270,000.00	270,000.00	0.00	270,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,257,526.00)	(1,583,374.00)	(226,814.12)	(1,583,374.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(3,926,770.19)	3,926,770.19		3,926,770.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(3,926,770.19)	3,926,770.19		3,926,770.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(3,926,770.19)	3,926,770.19		3,926,770.19		
2) Ending Balance, June 30 (E + F1e)			(5,184,296.19)	2,343,396.19		2,343,396.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	(5,184,296.19)	2,343,396.19		2,343,396.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,636.00	5,636.00	2,026.18	5,636.00	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			5,636.00	5,636.00	2,026.18	5,636.00	0.00	0.0%
TOTAL, REVENUES			5,636.00	5,636.00	2,026.18	5,636.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	39,450.00	39,450.00	0.00	39,450.00	0.00	0.0%
Noncapitalized Equipment		4400	111,568.00	111,568.00	0.00	111,568.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			151,018.00	151,018.00	0.00	151,018.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,300,983.00	1,300,983.00	198,875.43	1,300,983.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	325,848.00	19,141.25	325,848.00	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	30,677.00	30,677.00	0.00	30,677.00	0.00	0.0%
Equipment Replacement		6500	5,484.00	5,484.00	10,823.62	5,484.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,337,144.00	1,662,992.00	228,840.30	1,662,992.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,533,162.00	1,859,010.00	228,840.30	1,859,010.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	270,000.00	270,000.00	0.00	270,000.00	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			270,000.00	270,000.00	0.00	270,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			270,000.00	270,000.00	0.00	270,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(8,597,648.00)	8,597,648.00		8,597,648.00	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)			(8,597,648.00)	8,597,648.00		8,597,648.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(8,597,648.00)	8,597,648.00		8,597,648.00		
2) Ending Balance, June 30 (E + F1e)			(8,597,648.00)	8,597,648.00		8,597,648.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	(8,597,648.00)	8,597,648.00		8,597,648.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		



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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	3,153.46	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	3,153.46	0.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	1,488.40	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	1,940.92	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	3,429.32	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(275.86)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(275.86)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(68,471.04)	68,471.04		68,471.04	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)			(68,471.04)	68,471.04		68,471.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(68,471.04)	68,471.04		68,471.04		
2) Ending Net Position, June 30 (E + F1e)			(68,471.04)	68,471.04		68,471.04		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	(68,471.04)	68,471.04		68,471.04		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	132.48	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								
In-District Premiums/Contributions		8674	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	3,020.98	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	3,153.46	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3,153.46	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	964.46	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	523.94	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	1,488.40	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	1,940.92	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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 EXPENSES			0.00	0.00	1,940.92	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	3,429.32	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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



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	4,653.96	4,640.29		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>4,653.96</b>	<b>4,640.29</b>	<b>-0.3%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	4,976.81	4,910.00		
Charter School				
<b>Total ADA</b>	<b>4,976.81</b>	<b>4,910.00</b>	<b>-1.3%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	5,049.62	5,016.00		
Charter School				
<b>Total ADA</b>	<b>5,049.62</b>	<b>5,016.00</b>	<b>-0.7%</b>	<b>Met</b>

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

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

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

**Explanation:**

(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	4,858	4,835		
Charter School				
<b>Total Enrollment</b>	<b>4,858</b>	<b>4,835</b>	<b>-0.5%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	5,195	5,147		
Charter School				
<b>Total Enrollment</b>	<b>5,195</b>	<b>5,147</b>	<b>-0.9%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	5,271	5,258		
Charter School				
<b>Total Enrollment</b>	<b>5,271</b>	<b>5,258</b>	<b>-0.2%</b>	<b>Met</b>

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

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

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

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	3,955	4,165	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,955</b>	<b>4,165</b>	<b>95.0%</b>
Second Prior Year (2015-16)			
District Regular	4,243	4,483	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,243</b>	<b>4,483</b>	<b>94.6%</b>
First Prior Year (2016-17)			
District Regular	4,514	4,693	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,514</b>	<b>4,693</b>	<b>96.2%</b>
Historical Average Ratio:			95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>95.8%</b>

#### 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	4,640	4,835		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,640</b>	<b>4,835</b>	<b>96.0%</b>	<b>Not Met</b>
1st Subsequent Year (2018-19)				
District Regular	4,910	5,147		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,910</b>	<b>5,147</b>	<b>95.4%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	5,016	5,258		
Charter School				
<b>Total ADA/Enrollment</b>	<b>5,016</b>	<b>5,258</b>	<b>95.4%</b>	<b>Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

ADA yield in current year is 0.2% above the average for the last several years.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	60,721,545.00	60,726,417.00	0.0%	Met
1st Subsequent Year (2018-19)	63,654,138.00	63,449,796.00	-0.3%	Met
2nd Subsequent Year (2019-20)	66,696,761.00	66,243,900.00	-0.7%	Met

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

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

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

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

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	45,873,942.51	52,497,020.32	87.4%
Second Prior Year (2015-16)	49,521,277.76	55,540,052.08	89.2%
First Prior Year (2016-17)	53,302,041.00	60,202,601.00	88.5%
	Historical Average Ratio:		88.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%

### 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)	56,837,498.99	65,566,011.88	86.7%	Met
1st Subsequent Year (2018-19)	60,257,850.99	65,052,248.99	92.6%	Not Met
2nd Subsequent Year (2019-20)	63,173,073.99	63,787,471.99	99.0%	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)

Unallocated budget cuts reduce total expenditures and will impact salaries and benefits once implemented. Ratio of salaries and benefits to total expenditures is likely to be similar to the past.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	1,163,196.94	1,141,190.94	-1.9%	No
1st Subsequent Year (2018-19)	1,163,197.00	1,036,723.00	-10.9%	Yes
2nd Subsequent Year (2019-20)	1,163,197.00	1,007,547.00	-13.4%	Yes

**Explanation:**  
(required if Yes)

further analysis resulted in making reductions in future years' federal revenue amounts.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	4,878,957.48	4,720,953.24	-3.2%	No
1st Subsequent Year (2018-19)	5,747,194.00	3,754,010.00	-34.7%	Yes
2nd Subsequent Year (2019-20)	5,747,536.00	3,791,231.00	-34.0%	Yes

**Explanation:**  
(required if Yes)

one-time revenues removed in 18-19

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	14,907,158.63	15,253,434.65	2.3%	No
1st Subsequent Year (2018-19)	15,206,181.00	15,479,545.00	1.8%	No
2nd Subsequent Year (2019-20)	15,514,168.00	16,113,291.00	3.9%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	5,840,348.03	5,958,355.98	2.0%	No
1st Subsequent Year (2018-19)	5,902,568.00	4,776,155.00	-19.1%	Yes
2nd Subsequent Year (2019-20)	5,972,489.00	4,776,155.00	-20.0%	Yes

**Explanation:**  
(required if Yes)

Carryover and one-time expenditures removed

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	11,571,397.78	12,355,310.30	6.8%	Yes
1st Subsequent Year (2018-19)	11,882,742.00	10,744,080.00	-9.6%	Yes
2nd Subsequent Year (2019-20)	12,028,939.00	9,953,831.00	-17.3%	Yes

**Explanation:**  
(required if Yes)

carryover removed and one-time expenditures removed.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	20,949,313.05	21,115,578.83	0.8%	Met
1st Subsequent Year (2018-19)	22,116,572.00	20,270,278.00	-8.3%	Not Met
2nd Subsequent Year (2019-20)	22,424,901.00	20,912,069.00	-6.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	17,411,745.81	18,313,666.28	5.2%	Not Met
1st Subsequent Year (2018-19)	17,785,310.00	15,520,235.00	-12.7%	Not Met
2nd Subsequent Year (2019-20)	18,001,428.00	14,729,986.00	-18.2%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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)

further analysis resulted in making reductions in future years' federal revenue amounts.

**Explanation:**

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

one-time revenues removed in 18-19

**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)

Carryover and one-time expenditures removed

**Explanation:**

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

carryover removed and one-time expenditures removed.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,924,727.00	2,261,822.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,258,464.00	

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

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

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



## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.9%	10.3%	10.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>6.0%</b>	<b>3.4%</b>	<b>3.5%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(6,674,964.91)	66,428,499.88	10.0%	Not Met
1st Subsequent Year (2018-19)	(4,786,640.99)	65,884,808.99	7.3%	Not Met
2nd Subsequent Year (2019-20)	(1,342,250.99)	64,620,031.99	2.1%	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)

District recognizes levels of deficit spending and is preparing to reduce deficits gradually over the next several years, using current fund balances to cover the deficits until the budget is balanced.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2017-18)	16,541,767.28	Met	
1st Subsequent Year (2018-19)	11,272,683.94	Met	
2nd Subsequent Year (2019-20)	9,942,433.60	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)	18,992,966.00	Met	

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

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

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

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

## 10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	4,640	4,910	5,016
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

	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	0.00	0.00

### 10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	89,872,393.31	88,785,740.34	88,315,824.34
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	89,872,393.31	88,785,740.34	88,315,824.34
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,696,171.80	2,663,572.21	2,649,474.73
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,696,171.80</b>	<b>2,663,572.21</b>	<b>2,649,474.73</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	9,156,979.00	9,224,931.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	16,059,164.04	0.05	0.06
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)	(0.18)	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)	9,530.10		
8. District's Available Reserve Amount (Lines C1 thru C7)	16,068,693.96	9,156,979.05	9,224,931.06
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.88%	10.31%	10.45%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,696,171.80</b>	<b>2,663,572.21</b>	<b>2,649,474.73</b>
Status:	Met	Met	Met

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(12,845,730.09)	(13,172,297.19)	2.5%	326,567.10	Met
1st Subsequent Year (2018-19)	(14,068,822.00)	(14,402,390.00)	2.4%	333,568.00	Met
2nd Subsequent Year (2019-20)	(14,762,000.00)	(15,367,342.00)	4.1%	605,342.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	894,400.00	862,488.00	-3.6%	(31,912.00)	Met
1st Subsequent Year (2018-19)	894,400.00	832,560.00	-6.9%	(61,840.00)	Not Met
2nd Subsequent Year (2019-20)	894,400.00	832,560.00	-6.9%	(61,840.00)	Not Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

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

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

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

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

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

food services program should require less of a contribution than originally projected.

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

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

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## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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	9	Fund 01/ 80xx	Fund 01/ 74xx	2,404,815
Certificates of Participation				
General Obligation Bonds	15	Fund 51 /8xxx	Fund 51/ 7xxx	124,435,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Annual	All Funds		252,289

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

	15	Full Accruals	Full Accrual	16,921,217
	n/a	Full Accruals	Full Accrual	57,699,928
TOTAL:				201,713,249

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	235,799	243,902	252,227	252,227
Certificates of Participation				
General Obligation Bonds	13,026,313	12,775,300	12,735,700	12,735,700
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	13,262,112	13,019,202	12,987,927	12,987,927
Has total annual payment increased over prior year (2016-17)?	No	No	No	No



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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
6,588,735.00	6,588,735.00
3,053,537.00	3,053,537.00
Actuarial	Actuarial
Jun 30 2015	June 20 2015

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
505,711.00	505,711.00
505,711.00	505,711.00
505,711.00	505,711.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

574,708.00	574,708.00
574,708.00	574,708.00
574,708.00	574,708.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)

541,774.00	541,774.00
611,441.00	611,441.00
611,441.00	611,441.00

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

35	35
35	35
35	35

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	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2017-18)  
1st Subsequent Year (2018-19)  
2nd Subsequent Year (2019-20)  
  
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	0.00	0.00
Current Year (2017-18)	0.00	0.00
1st Subsequent Year (2018-19)	0.00	0.00
2nd Subsequent Year (2019-20)	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00
Current Year (2017-18)	0.00	0.00
1st Subsequent Year (2018-19)	0.00	0.00
2nd Subsequent Year (2019-20)	0.00	0.00

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	295.8	308.8	318.0	322.8

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

362,300

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
4,697,000	5,025,000	5,377,000
capped	capped	capped
7.5%	7.5%	7.5%

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

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

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

If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
578,000	604,000	623,000
1.8%	1.8%	1.8%

**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)
No	No	No
No	No	No

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

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

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

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

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

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

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	140.9	161.1	161.1	161.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

126,800

7. Amount included for any tentative salary schedule increases

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

0

0

0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,644,000	1,767,000	1,899,000
capped	capped	capped
750.0%	750.0%	750.0%

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

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
130,000	132,800	135,800
2.2%	2.2%	2.2%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
No	No	No

**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?

No

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	29.4	35.6	35.6	35.6

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.

No

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

If Yes, complete questions 3 and 4.

Yes

#### **Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

#### **Negotiations Not Settled**

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

51,500

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
636,000	683,000	735,000
capped	capped	capped
7.5%	7.5%	7.5%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
51,000	52,000	53,000
2.0%	2.0%	2.0%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
0	0	0
0.0%	0.0%	0.0%



## S9. Status of Other Funds

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

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

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

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

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.

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

A9. CBO position vacant at second interim

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

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