

2017-2018

SECOND INTERIM

GATEWAY UNIFIED SCHOOL DISTRICT



PRESENTED TO THE BOARD OF TRUSTEES

March 14, 2018

Providing Excellence in Learning: Every Student, Every Day



GATEWAY UNIFIED SCHOOL DISTRICT

2017-2018 SECOND INTERIM BUDGET

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**GATEWAY UNIFIED SCHOOL DISTRICT
SECOND INTERIM BUDGET ASSUMPTIONS
MARCH 14, 2018**

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Second Interim Budget document reflects current expected revenues and planned expenditures for the 2017-2018 school year. The Second Interim update of the 2017-2018 Preliminary Budget is required by March 15, 2018.

The Second Interim Budget is presented based on the Governor's January Budget Proposal, where he revised his economic projections for both the current year and next.

REVENUES

The LCFF COLA is 1.56% with GAP Funding of 44.97% and unduplicated percentage of 70.85%. The GAP Funding rate was projected at 43.19% at the Governor's Budget Adoption, so this is an increase of 1.78% GAP funding since Budget Adoption. The District ADA is projected to continue to decline, however, at Second Interim funding is projected based on current year estimated ADA OF 2,154.94; a decrease of (1.55) ADA over the First Interim projection of 2156.49. The LCFF funded dollars are projected at \$21,515,876; a \$17,668 increase from the First Interim projection. The Governor's Budget Proposal includes full funding of base grant targets two years early, in the 2018-19 fiscal year. With LCFF funding at target, only COLA or an increase in Average Daily Attendance (ADA) increases the target funding. Because of declining enrollment, the only increases the District are projecting after achieving the funding target in the 2018-19 fiscal year are based on COLA, which is anticipated at percentages that do not cover the cost of retirement benefits. Funding rates are estimated based on the state economic growth continuing. A portion of the LCFF revenue is generated from the unduplicated count of low income, English learner and foster youth students. Known as Supplemental and Concentration Grants, these funds need to be used to improve or enhance services for the targeted students. The District will need to plan expenditures carefully to avoid adding to the structural deficit while also complying with the LCAP Percentage to Increase or Improve Services expenditure requirement. The District

continues to provide supplemental services to targeted students that are not funded from supplemental and concentration income.

Federal Revenue is projected to be \$2,527,387; an increase of \$24,956 since First Interim, but still a decrease of \$257,754 when compared to prior year. Title I and II revenues were reduced 16% at Budget Adoption based on Shasta County Office of Educations projections/recommendations.

Other State Revenue is projected at \$3,290,488; a decrease of (\$68,598). The change is a combination of a projected decrease of \$372 in Restricted Lottery, deferring \$127,153 of the CTE Grant revenue budgeted at First Interim to be expended in 2018-19, an increase in the California Clean Energy Grant of \$57,891, and a net increase in unrestricted revenue of \$1,036 with a projected decrease in Lottery of (\$1,132) and an increase in pupil testing reimbursement of \$2,168.

Other Local Revenue is projected to be \$4,148,390, a net increase of \$167,170. Redevelopment Agency Pass-Through Revenue is budgeted at \$263,571 at Second Interim, as the District received \$172,728 on January 1, 2018. This revenue, technically unrestricted, has spending guidelines based on functional or geographic restrictions set forth in Redevelopment Agreements. Other projected increases are \$9,105 for the CalTrans lease, \$11,000 for iPad sales, \$17,550 for Sports fundraising and gate proceeds, \$5,000 for Future Homemakers of America, and the remaining \$2,396 is comprised of stale dated checks and a refund for a chair purchased in the prior fiscal year. The Unrestricted Local revenue projection decreased \$141,452, which is made up of a (\$33,629) decrease in the SELPA allocation, a (\$28,313) decrease in the Clean Energy reimbursement from Rocky Point Charter School, a (\$8,305) decrease in site specific fundraising, and Interagency revenues decreased \$74,005 for GREAT Partnership. The projected decrease in GREAT Partnership revenue is mainly due to turnover and vacancies decreasing the cost of the program.

Transfers in remain at \$86,395.

Total General Fund Revenues (including GREAT) are projected to be \$31,568,536 at Second Interim; an increase from First Interim of \$141,196.

EXPENDITURES

FTE: Certificated non-management: 148.4 FTE, Classified non-management 183.6 FTE, Management/Supervisor/Confidential positions 28.8 FTE.

Certificated salaries are projected at \$11,975,936; a decrease of (\$64,734) since First Interim. This reduction is due to vacancy savings.

Classified salaries are projected at \$6,373,828; a decrease of \$11,692 since First Interim. Paraprofessional Positions are difficult to fill and there have been many vacancies, particularly in GREAT Partnership and the After School Program. Position salaries have been reduced for current year to reflect potential savings for the District.

Employee benefits are projected at \$7,472,602; a decrease of (\$60,537).

Books and supplies are budgeted at \$1,883,151; a net decrease of (\$78,572). The projected unrestricted books and supplies budget has a net increase of \$20,740 because the District was invoiced \$26,022 for damaged and missing iPads. The projected restricted budget decreased (\$99,312) overall, mainly because \$127,115 in CTE grant expenditures have been deferred until the 2018-19 fiscal year. Site budgets increased due to additional fundraising revenue.

Services and other operating expenses are projected to be \$6,016,273; an increase of \$39,782. The net unrestricted increase of \$13,798 was due to Title Company Fees, the Bus Yard alarm system update, horn replacements and ceiling horn strobes at Shasta Lake School, and electronic locks at Central Valley High School. The net restricted increase of \$25,984 is due to a \$29,578 increase in California Clean Energy expenditures, which are related to the increase in income.

Capital Outlay is projected to be \$452,269; the same as First Interim due to the CTE Grant and Bus Replacement Grant.

Other Outgo is projected to be \$137,354, an increase of \$13,790. The components of this are the SCOE Transportation chargeback budgeted at \$69,845, a lease payment of \$43,718, and the transfer of Average Daily Attendance Apportionment LCFF funding for District students in the Shasta County Office of Education Deaf and Hard of Hearing class, \$23,791.

Direct Support/Indirect Costs are projected to be (\$71,968). The budget has increased \$6,918 since First Interim. The main increase is the indirect from the Cafeteria Fund which is \$5,213 more than First Interim.

Interfund Transfer In is the same as First Interim, \$86,395. This is a transfer from Fund 20, Special Reserve Fund for Retiree Benefits.

Transfers Out are budgeted at \$382,548; an increase of \$290,681. The increase is mainly because the District has eight new retirees and the budget reflects a transfer of \$285,468 to Fund 20 to designate the District's liability for Retiree Health Benefits According to Article XXII 22.1 of the Contract with the Gateway Teacher's Association. The projected contribution to the Cafeteria Fund increased \$5,213 since First Interim, for a total of \$97,080.

The Beginning Balance is \$9,897,826.

The Ending Balance is projected to be \$6,917,141, an increase of \$92,168.

The District's Second Interim Budget includes deficit spending (expenditures exceed revenues) in the amount of (\$2,980,685). This is a decrease in the deficit from First Interim Budget of (\$92,168). This decrease in the deficit is mainly due to a combination of projected increases in LCFF, Federal, and Local revenue combined with budget savings from unfilled vacancies. All Unrestricted Fund Balances that do not have specific spending requirements, such as Forest Reserve and Mandated Cost Reimbursement, have been included in the Reserve for Economic Uncertainty. There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based the budget on assumptions, the best information available at the time the budget is prepared. The Second Interim Budget should be considered a "financial snapshot" on the date it is adopted by the Board of Trustees.



OTHER FUNDS

Cafeteria Fund: The beginning balance is budgeted at \$79,981 and it is projected to end the year with \$30,000. The General Fund is expected to make a contribution of \$97,080.

Special Reserve Fund for Post-Employment Benefits: The beginning balance is \$139,046 and a transfer of \$285,468 is budgeted to cover District liability for Retiree benefits. A transfer of \$86,395 from Fund 20 to the General Fund is budgeted to help offset the current fiscal year cost of retiree benefits. Ending balance is projected to be \$339,119.

Bond Construction Fund: The beginning balance is \$1,858,944 and the ending balance is budgeted to be \$1,706,001.

Capital Facilities Fund (Developer Fees): The beginning balance is \$179,318 and the ending balance is projected to be \$352,604.

Special Reserve for Capital Outlay Fund: The beginning balance is \$2,213 and the ending balance is projected to be \$2,237.

Bond Fund: Fund 51 beginning balance is \$1,460,889 and the ending balance budget is \$1,507,889. Fund 52 beginning balance is \$824,698 and the ending balance budget is \$769,509. The combined ending balance is \$2,277,398.

**GATEWAY UNIFIED SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS
March 14, 2018**

2018-19

Income:

The LCFF is based on prior year ADA of 2,154.94. Used 2.51% COLA, 100% GAP closed percentage and 73.05% for unduplicated percentage. Funding is projected to increase \$1,283,868. Of this increase, 80.88% is the base grant, or approximately \$1,038,434, and approximately 19.12% is Supplemental and Concentration revenue, or \$245,434 in LCAP funding.

Federal income decreased (\$224,767); mainly the projected deferred income for Title I & II. State income has a net projected decrease of (\$1,210,136); (\$526,894) is the Prop. 39 Energy grant, (\$315,707) is the One-Time Funding for Outstanding Mandate Claims, (\$402,439) is the grant for the electric bus, (\$1,205) Mandate Block Grant revenue, and (\$2,168) is pupil testing reimbursement, and \$38,277 is deferred revenue for the Career Technical Incentive Grant.

Local income has a projected net decrease of (\$456,458); the \$257,746 budgeted for the Prop. 39 energy projects reimbursement from Rocky Point Charter School is removed along with the \$126,759 for the GAPS grant. The \$15,000 First Five Grant expires, and lease/rental income from CalTrans and the Medical Therapy Unit is reduced (\$21,245) and (\$37,825), respectively.

Transfers In increased \$45,896 due to the increase in Retiree benefit expenditures.

Expenditures:

FTE: Certificated non-management: 145.5 FTE, Classified non-management 181.3 FTE, Management/Supervisor/Confidential positions 28.8 FTE.

Include cost of step and column, \$179,456, and projected professional growth increases \$26,000

Savings from 5.5 FTE Certificated retiree replacements

Reductions of (2.5) FTE Certificated retirees not being replaced.

Reduction of (1.5) FTE Certificated positions

Addition of 1.0 FTE Certificated Speech Pathologist

Savings from a (2.3) FTE Classified Position restructure

Reduction of (1.72) FTE Classified grant funded positions.

Increased STRS rate from 14.43% to 16.28% and PERS from 15.53% to 17.7% for a projected increase of \$373,786.

Transfers out \$349,275; a decrease of \$33,273

Eliminated expenses for above expiring grants and programs

No one-time expenditures budgeted

2019-20

Income:

The LCFF is based on prior year ADA of 2,120.60. Used 2.41% COLA, 100% GAP and 73.55% unduplicated percentage. Funding increased \$209,207. Of this increase, 80.65% is the base grant, or approximately \$168,736, and approximately 19.35% is Supplemental and Concentration revenue, or \$40,471 in LCAP funding.

Federal funding shows a \$25,864 increase due to the Title I deferred revenue estimate.

State funding is projected to decrease \$142,391 due to the culmination of the CTE Grant.

Local funding is projected to increase \$21,608, mainly due to GREAT Partnership revenue, which will offset some of the GREAT Partnership expenditures.

Expenditures:

FTE: Certificated non-management: 145.5 FTE, Classified non-management 181.3 FTE, Management/Supervisor/Confidential positions 28.8 FTE.

Include cost of step and column, \$134,373 and projected professional growth increases \$40,000. STRS increased to 18.13% and PERS 20.0%, for a projected increase of \$380,193.

Savings from two certificated retiree replacements; no retiree benefit costs budgeted for these retirees.

**GATEWAY UNIFIED SCHOOL DISTRICT
BOARD ACTION
March 14, 2018**

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

In certifying the 2017-2018 Second Interim Budget Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

ACTION REQUESTED:

It is recommended that the Board qualify the 2017-2018 Second Interim Budget Report based on the Multi-Year projection showing that the District will NOT be able to meet the required 3% Economic Uncertainty.

GATEWAY UNIFIED SCHOOL DISTRICT
2017-2018 SECOND INTERIM BUDGET REVENUE DETAIL
March 14, 2018

| OBJECT | RESOURCE | DESCRIPTION | PROJECTION |
|---------------------------------|----------|---|-------------------|
| REVENUE LIMIT: 8010-8099 | | | |
| 8011 | 0000 | LCFF | 9,785,027 |
| 8012 | 1400 | Education Protection Account | 946,406 |
| 8021 | 0000 | Home Owners Exemption | 158,445 |
| 8022 | 0000 | Timber Yield Tax | 40,340 |
| 8041 | 0000 | Secured Roll Taxes | 10,474,927 |
| 8042 | 0000 | Unsecured Roll | 470,455 |
| 8043 | 0000 | Prior Year Taxes | 4,206 |
| 8044 | 0000 | Supplemental Taxes | 119,008 |
| 8045 | 0000 | ERAF | (360,368) |
| 8047 | 0000 | RDA Funds -Tax Portion | 1,937,428 |
| 8096 | 0000 | Transfers to Charter Schools In-lieu Taxes | (2,059,998) |
| SUBTOTAL | | | 21,515,876 |
| FEDERAL: 8100-8299 | | | |
| 8181 | 3310 | Special Ed: IDEA Part B (Formerly PL-94-142) | 526,809 |
| 8181 | 3315 | Special Ed: IDEA Preschool Non-RIS | 138,886 |
| 8290 | 3010 | Title I | 1,501,760 |
| 8290 | 3550 | Voc & Applied Secondary | 40,261 |
| 8290 | 4035 | Title II Part A Teacher Quality | 203,073 |
| 8290 | 4510 | Indian Education | 44,361 |
| 8290 | 5640 | Medi-Cal | 72,237 |
| SUBTOTAL | | | 2,527,387 |
| STATE: 8300-8599 | | | |
| 8550 | 0809 | Mandated Costs | 398,342 |
| 8560 | 1100 | Lottery - Unrestricted | 312,323 |
| 8560 | 6300 | Lottery - Restricted | 102,682 |
| 8590 | 0121 | Testing Fees | 5,668 |
| 8590 | 6010 | After School Lrng & Safe Neighborhoods (ASES) | 435,708 |
| 8590 | 6387 | CTE Grant | 103,876 |
| 8590 | 7010 | Ag Grant | 15,465 |
| 8590 | 7210 | American Indian Early Childhood Education | 46,583 |
| 7236 | 8590 | Electric Bus Grant | 402,439 |
| 8590 | 7690 | STRS On-Behalf | 940,508 |
| 8590 | 6230 | California Clean Energy Jobs Act | 526,894 |
| SUBTOTAL | | | 3,290,488 |

**GATEWAY UNIFIED SCHOOL DISTRICT
2017-2018 SECOND INTERIM BUDGET REVENUE DETAIL
March 14, 2018**

| OBJECT | RESOURCE | DESCRIPTION | PROJECTION |
|---------------------------------|-----------------|------------------------------------|-------------------------|
| LOCAL REVENUE: 8600-8799 | | | |
| 8625 | 0810 | Redevelopment Funds | 263,571 |
| 8639 | 0070 | Athletics | 21,578 |
| 8650 | 0000-0954 | Lease Income | 143,763 |
| 8660 | 0000 | Interest Income | 50,000 |
| 8677 | 0000 | Other Local Income | 165,886 |
| 8677 | 9010 | GREAT Partnership | 1,865,878 |
| 8699 | 0000 | Other Local Income | 54,543 |
| 8699 | 9005 | GAPS/First 5 Grants | 144,159 |
| 8699 | 9073-9089 | CVHS Athletics | 88,298 |
| 8699 | 9105 | Site Specific | 43,552 |
| 8792 | 6500 | Special Ed Apportionment from SCOE | 1,049,416 |
| 8699 | 6230 | California Clean Energy Jobs Act | 257,746 |
| <i>SUBTOTAL</i> | | | <i>4,148,390</i> |

| | | 2017-18 First Interim | | 2017-18 Second Interim | | Changes | |
|--|---------------|-----------------------|-------------------|------------------------|-------------------|-------------------|-------------------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| REVENUES | Object | | | | | | |
| LCFF Revenue Sources | 8010 - 8099 | 21,498,208 | 0 | 21,498,208 | 21,515,876 | 0 | 21,515,876 |
| Federal Revenues | 8100 - 8299 | 0 | 2,502,431 | 2,502,431 | 0 | 2,527,387 | 2,527,387 |
| Other State Revenues | 8300 - 8599 | 761,880 | 2,597,206 | 3,359,086 | 762,916 | 2,527,572 | 3,290,488 |
| Other Local Revenues | 8600 - 8799 | 484,949 | 3,496,271 | 3,981,220 | 793,571 | 3,354,819 | 4,148,390 |
| Interfund Transfers In | 8910 - 8929 | 80,869 | 5,526 | 86,395 | 80,869 | 5,526 | 86,395 |
| Other Sources | 8930 - 8979 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions | 8980 - 8999 | (4,313,277) | 4,313,277 | 0 | (4,372,499) | 4,372,499 | 0 |
| TOTAL REVENUES | | 18,512,629 | 12,914,711 | 31,427,340 | 18,780,733 | 12,787,803 | 31,568,536 |
| | | | | | 268,104 | (126,908) | 141,196 |
| EXPENDITURES | Object | | | | | | |
| Certificated Salaries | 1000 - 1999 | 8,933,080 | 3,107,590 | 12,040,670 | 8,868,346 | 3,116,763 | 11,985,109 |
| Classified Salaries | 2000 - 2999 | 3,721,258 | 2,664,262 | 6,385,520 | 3,709,566 | 2,594,420 | 6,303,986 |
| Employee Benefits | 3000 - 3999 | 4,688,416 | 2,844,723 | 7,533,139 | 4,627,879 | 2,830,915 | 7,458,794 |
| Books and Supplies | 4000 - 4999 | 1,129,662 | 832,061 | 1,961,723 | 1,150,402 | 732,749 | 1,883,151 |
| Services, Other Operating Expenses | 5000 - 5999 | 2,677,285 | 3,299,206 | 5,976,491 | 2,691,083 | 3,325,190 | 6,016,273 |
| Capital Outlay | 6000 - 6599 | 0 | 452,269 | 452,269 | 0 | 452,269 | 452,269 |
| Other Outgo | 7100 - 7499 | 53,719 | 69,845 | 123,564 | 67,509 | 69,845 | 137,354 |
| Direct Support / Indirect Costs | 7300 - 7399 | (279,822) | 214,772 | (65,050) | (286,740) | 216,477 | (70,263) |
| Interfund Transfers Out | 7610 - 7629 | 91,867 | 0 | 91,867 | 382,548 | 0 | 382,548 |
| Other Uses | 7630 - 7699 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 21,015,465 | 13,484,728 | 34,500,193 | 21,210,593 | 13,338,628 | 34,549,221 |
| | | | | | | | (146,100) |
| NET INCREASE/DECREASE IN FUND BALANCE | | | | | | | |
| | | (2,502,836) | (570,017) | (3,072,853) | (2,429,860) | (550,825) | (2,980,685) |
| | | | | | | | 92,168 |
| BEGINNING BALANCE | | 8,743,189 | 1,154,637 | 9,897,826 | 8,743,189 | 1,154,637 | 9,897,826 |
| Audit Adjustment | | | 0 | 0 | | 0 | 0 |
| ENDING BALANCE | | 6,240,353 | 584,620 | 6,824,973 | 6,313,329 | 603,812 | 6,917,141 |
| | | | | | | | 19,192 |
| | | | | | | | 92,168 |

Components of Ending Fund Balance

| | | | | | | | |
|----------------------------------|------------------|----------------|------------------|------------------|------------------|---------------|---------------|
| Reserved Rev Cash/GAINS/Stores | 11,900 | - | 11,900 | 11,900 | - | - | - |
| Economic Uncertainty | 2,489,415 | - | 2,489,415 | 3,969,278 | - | - | 1,479,863 |
| Board Designated/Assigned | 3,739,038 | - | 3,739,038 | 2,332,151 | - | - | (1,406,887) |
| Restricted | - | 584,620 | 584,620 | 603,812 | 603,812 | 19,192 | 19,192 |
| Undesignated | - | - | - | - | - | - | - |
| Total Ending Fund Balance | 6,240,353 | 584,620 | 6,824,973 | 6,917,141 | 6,313,329 | 19,192 | 92,168 |

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

| | | | |
|------------------------------------|----------------|----------------|--------------|
| Funded LCFF ADA (Projected) | 2146.55 | 2145.00 | -1.55 |
| District Funded County Program ADA | 9.94 | 9.94 | |
| Projected Funded LCFF ADA | <u>2156.49</u> | <u>2154.94</u> | <u>-1.55</u> |

GATEWAY UNIFIED SCHOOL DISTRICT
2017-2018 ENDING FUND BALANCE COMPARISON
March 14, 2018

| | 2017-18 FIRST INTERIM BUDGET | 2017-18 SECOND INTERIM BUDGET |
|--|------------------------------------|-------------------------------------|
| REVOLVING CASH/STORES/PREPAIDS | 11,900 | 11,900 |
| UNREALIZED GAINS | 0 | 0 |
| ECONOMIC UNCERTAINTY | 2,489,415 | 3,969,278 |
| RESTRICTED | | |
| Medi-Cal | 279,872 | 266,415 |
| California Clean Energy | 0 | 0 |
| Lottery - Restricted | 211,358 | 210,986 |
| RDA Funds | 0 | 0 |
| Gen Ed Site Specific | 57,730 | 90,751 |
| College Readiness Block Grant | 35,660 | 35,660 |
| TOTAL RESTRICTED | 584,620 | 603,812 |
| UNRESTRICTED WITH SPECIFIC USE | | |
| LCAP | 0 | 56,578 |
| Deferred Maintenance | 0 | 104,289 |
| Mandated Costs | 1,833,985 | |
| Forest Reserve - Replacement Equipment | 439,682 | |
| Lottery - Unrestricted | 230,069 | 226,013 |
| Technology Infrastructure | 104,608 | 109,608 |
| MediCal Administrative Activities | 86,838 | 86,838 |
| Potential MediCal Repayment: Backcasted Invoices | 0 | 471,486 |
| RDA Funds | 1,005,109 | 1,235,292 |
| Student Sports | 27,337 | 33,236 |
| Student Programs | 11,410 | 8,810 |
| TOTAL UNRESTRICTED WITH SPECIFIC USE | 3,739,038 | 2,332,150 |
| UNDESIGNATED/UNAPPROPRIATED | 0 | 0 |
| TOTAL ENDING BALANCE | 6,824,973 | 6,917,140 |

Mandated Costs balance, \$1,830,627, and Forest Reserve balance, \$365,856 moved to Economic Uncertainty at 2nd Interim. The potential MediCal repayment has been identified in ending balance.

2017-18 SECOND INTERIM
MULTI-YEAR PROJECTION
Gateway Unified School District

| 2017-18 Second Interim | | | | 2018-19 Projected | | | 2019-20 Projected | | | |
|---------------------------------------|---------------------------|--------------|------------|-------------------|--------------|------------|-------------------|--------------|------------|-------------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| REVENUES | Object | | | | | | | | | |
| | 8010 - 8099 | 21,515,876 | 0 | 21,515,876 | 22,799,744 | | 22,799,744 | 23,008,951 | | 23,008,951 |
| | 8100 - 8299 | 0 | 2,527,387 | 2,527,387 | 0 | 2,302,620 | 2,302,620 | 0 | 2,328,484 | 2,328,484 |
| | 8300 - 8599 | 762,916 | 2,527,572 | 3,290,488 | 443,836 | 1,636,516 | 2,080,352 | 443,598 | 1,494,363 | 1,937,961 |
| | 8600 - 8799 | 793,571 | 3,354,819 | 4,148,390 | 612,945 | 3,078,987 | 3,691,932 | 612,982 | 3,100,558 | 3,713,540 |
| | 8910 - 8929 | 80,869 | 5,526 | 86,395 | 127,291 | 5,000 | 132,291 | 62,140 | 5,000 | 67,140 |
| | 8930 - 8979 | 0 | 0 | 0 | | | | | | 0 |
| | 8980 - 8999 | (4,372,499) | 4,372,499 | 0 | (4,540,682) | 4,540,682 | 0 | (4,659,765) | 4,659,765 | 0 |
| | TOTAL REVENUES | 18,780,733 | 12,787,803 | 31,568,536 | 19,443,134 | 11,563,805 | 31,006,939 | 19,467,906 | 11,588,170 | 31,056,076 |
| | | | | | | | | | | |
| EXPENDITURES | Object | | | | | | | | | |
| | 1000 - 1999 | 8,868,346 | 3,116,763 | 11,985,109 | 8,734,734 | 2,954,907 | 11,689,641 | 8,732,776 | 2,971,997 | 11,704,773 |
| | 2000 - 2999 | 3,709,566 | 2,594,420 | 6,303,986 | 3,755,569 | 2,648,931 | 6,404,500 | 3,788,484 | 2,675,207 | 6,463,691 |
| | 3100-3299 | 1,785,937 | 1,750,547 | 3,536,484 | 2,055,524 | 1,854,746 | 3,910,270 | 2,315,831 | 1,974,632 | 4,290,463 |
| | 3300-3999 | 2,841,942 | 1,080,368 | 3,922,310 | 2,728,755 | 1,052,113 | 3,780,868 | 2,655,178 | 1,056,242 | 3,711,420 |
| | Other Employee Benefits | | | | | | | | | |
| | Total Employee Benefits | 4,627,879 | 2,830,915 | 7,458,794 | 4,784,279 | 2,906,859 | 7,691,138 | 4,971,009 | 3,030,874 | 8,001,883 |
| | Total Salary and Benefits | 17,205,791 | 8,542,098 | 25,747,889 | 17,274,582 | 8,510,697 | 25,785,279 | 17,492,269 | 8,678,078 | 26,170,347 |
| | Books and Supplies | 1,150,402 | 732,749 | 1,883,151 | 942,391 | 582,396 | 1,524,787 | 934,301 | 433,956 | 1,368,257 |
| | 5000 - 5999 | 2,691,083 | 3,325,190 | 6,016,273 | 2,785,805 | 2,341,235 | 5,127,040 | 2,740,685 | 2,314,925 | 5,055,610 |
| 6000 - 6599 | 0 | 452,269 | 452,269 | 194,310 | 0 | 194,310 | 0 | | 0 | |
| 7100 - 7499 | 67,509 | 69,845 | 137,354 | 10,000 | 69,845 | 79,845 | 10,000 | 69,845 | 79,845 | |
| 7300 - 7399 | (286,740) | 216,477 | (70,263) | (261,182) | 190,848 | (70,334) | (265,345) | 193,891 | (71,454) | |
| 7610 - 7629 | 382,548 | 0 | 382,548 | 349,275 | 0 | 349,275 | 136,432 | 136,432 | | |
| 7630 - 7699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | 21,210,593 | 13,338,628 | 34,549,221 | 21,295,181 | 11,695,021 | 32,990,202 | 21,048,342 | 11,690,695 | 32,739,037 | |
| | | | | | | | | | | |
| NET INCREASE/DECREASE IN FUND BALANCE | | (2,429,860) | (550,825) | (2,980,685) | (1,852,047) | (131,216) | (1,983,263) | (1,580,436) | (102,525) | (1,682,961) |
| | | | | | | | | | | |
| BEGINNING BALANCE | | 8,743,189 | 1,154,637 | 9,897,826 | 6,313,329 | 603,812 | 6,917,141 | 4,461,282 | 472,596 | 4,933,878 |
| Audit Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ENDING BALANCE | | 6,313,329 | 603,812 | 6,917,141 | 4,461,282 | 472,596 | 4,933,878 | 2,880,846 | 370,071 | 3,250,917 |

Components of Ending Fund Balance

| | | | | | | | | | |
|--------------------------------|-----------|---------|-----------|-----------|---------|-----------|-----------|---------|-----------|
| Reserved Rev Cash/GAINS/Stores | 11,900 | - | 11,900 | 11,900 | - | 11,900 | 11,900 | - | 11,900 |
| Economic Uncertainty | 3,969,278 | - | 3,969,278 | 2,329,679 | - | 2,329,679 | 774,052 | - | 774,052 |
| Board Designated/Assigned | 2,332,151 | - | 2,332,151 | 2,119,703 | - | 2,119,703 | 2,094,894 | - | 2,094,894 |
| Restricted | - | 603,812 | 603,812 | - | 472,596 | 472,596 | - | 370,071 | 370,071 |
| Undesignated | | - | - | - | - | - | - | - | - |
| Total Ending Fund Balance | 6,313,329 | 603,812 | 6,917,141 | 4,461,282 | 472,596 | 4,933,878 | 2,880,846 | 370,071 | 3,250,917 |

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

ECONOMIC UNCERTAINTY

11.5%

Funded LCFF ADA (Projected)

District Funded County Program ADA

Total Projected Funded LCFF ADA

7.1%

2145.00

9.94

2154.94

2.4%

2110.66

9.94

2120.60

-34.34

**GATEWAY UNIFIED SCHOOL DISTRICT
OTHER FUNDS
March 14, 2018**

CAFETERIA:

2017-2018 Projected Ending Balance: **\$30,000**

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:

2017-2018 Projected Ending Balance: **\$339,119**

BUILDING FUND:

2017-2018 Projected Ending Balance: **\$1,706,001**

CAPITAL FACILITIES FUND:

2017-2018 Projected Ending Balance: **\$352,604**

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:

2017-2018 Projected Ending Balance: **\$2,237**

BOND INTEREST AND REDEMPTION FUND:

2017-2018 Projected Ending Balance: **\$2,277,398**

FOUNDATION TRUST FUND:

2017-2018 Projected Ending Balance: **\$285,962**

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 14, 2018

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☐ POSITIVE CERTIFICATION

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

☒ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Jennifer Kiff

Telephone: 530.245.7915

Title: Director of Business Services

E-mail: jkiff@gwusd.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? | n/a | |
| 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 | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 21,518,436.00 | 21,498,208.00 | 15,054,109.34 | 21,515,876.00 | 17,668.00 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 389,308.00 | 761,880.00 | 322,724.25 | 762,916.00 | 1,036.00 | 0.1% |
| 4) Other Local Revenue | | 8600-8799 | 379,918.00 | 484,949.00 | 464,900.00 | 793,571.00 | 308,622.00 | 63.6% |
| 5) TOTAL, REVENUES | | | 22,287,662.00 | 22,745,037.00 | 15,841,733.59 | 23,072,363.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,732,526.00 | 8,933,080.00 | 4,822,913.75 | 8,868,346.00 | 64,734.00 | 0.7% |
| 2) Classified Salaries | | 2000-2999 | 3,658,016.00 | 3,721,258.00 | 2,048,644.43 | 3,709,566.00 | 11,692.00 | 0.3% |
| 3) Employee Benefits | | 3000-3999 | 4,620,179.00 | 4,688,416.00 | 2,592,064.64 | 4,627,879.00 | 60,537.00 | 1.3% |
| 4) Books and Supplies | | 4000-4999 | 909,684.00 | 1,130,731.00 | 473,861.96 | 1,150,402.00 | (19,671.00) | -1.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,615,204.00 | 2,678,216.00 | 1,718,333.15 | 2,691,083.00 | (12,867.00) | -0.5% |
| 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 | 53,719.00 | 53,719.00 | 43,718.93 | 67,510.00 | (13,791.00) | -25.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (272,496.00) | (279,822.00) | 0.00 | (286,740.00) | 6,918.00 | -2.5% |
| 9) TOTAL, EXPENDITURES | | | 20,316,832.00 | 20,925,598.00 | 11,699,536.86 | 20,828,046.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 1,970,830.00 | 1,819,439.00 | 4,142,196.73 | 2,244,317.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 80,869.00 | 80,869.00 | 0.00 | 80,869.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 95,768.00 | 91,867.00 | 0.00 | 382,548.00 | (290,681.00) | -316.4% |
| 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 | (4,278,625.00) | (4,313,277.00) | (115,702.72) | (4,372,499.00) | (59,222.00) | 1.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (4,293,524.00) | (4,324,275.00) | (115,702.72) | (4,674,178.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,322,694.00) | (2,504,836.00) | 4,026,494.01 | (2,429,861.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,156,895.00 | 8,743,189.00 | | 8,743,189.00 | 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) | | | 7,156,895.00 | 8,743,189.00 | | 8,743,189.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,156,895.00 | 8,743,189.00 | | 8,743,189.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,834,201.00 | 6,238,353.00 | | 6,313,328.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 11,900.00 | 11,900.00 | | 11,900.00 | | |
| 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 | 1,907,859.00 | 3,737,038.00 | | 2,332,150.00 | | |
| LCAP | 0000 | 9780 | | | | 56,578.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 104,289.00 | | |
| Technology Infrastructure: Erate Match | 0000 | 9780 | | | | 109,608.00 | | |
| MediCal Administrative Activities | 0000 | 9780 | | | | 86,838.00 | | |
| Potential MediCal Repayment: Backca | 0000 | 9780 | | | | 471,486.00 | | |
| RDA Funds | 0000 | 9780 | | | | 1,235,292.00 | | |
| Student Sports and Programs Fundrais | 0000 | 9780 | | | | 42,046.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,914,442.00 | 2,489,415.00 | | 3,969,278.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 9,780,261.00 | 9,758,800.00 | 6,541,638.00 | 9,785,027.00 | 26,227.00 | 0.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,288,124.00 | 1,289,357.00 | 1,192,380.00 | 946,406.00 | (342,951.00) | -26.6% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 161,271.00 | 161,271.00 | 79,222.53 | 158,445.00 | (2,826.00) | -1.8% |
| Timber Yield Tax | | 8022 | 38,793.00 | 38,793.00 | 44,683.13 | 40,340.00 | 1,547.00 | 4.0% |
| 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 | 9,912,577.00 | 9,912,577.00 | 6,116,768.72 | 10,474,927.00 | 562,350.00 | 5.7% |
| Unsecured Roll Taxes | | 8042 | 469,402.00 | 469,402.00 | 461,575.69 | 470,455.00 | 1,053.00 | 0.2% |
| Prior Years' Taxes | | 8043 | 3,073.00 | 3,073.00 | 17,398.38 | 4,206.00 | 1,133.00 | 36.9% |
| Supplemental Taxes | | 8044 | 69,566.00 | 69,566.00 | 53,547.23 | 119,008.00 | 49,442.00 | 71.1% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (399,713.00) | (399,713.00) | 0.00 | (360,368.00) | 39,345.00 | -9.8% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,796,530.00 | 1,796,530.00 | 1,345,770.16 | 1,937,428.00 | 140,898.00 | 7.8% |
| 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 | | | 23,119,884.00 | 23,099,656.00 | 15,852,983.84 | 23,575,874.00 | 476,218.00 | 2.1% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (1,601,448.00) | (1,601,448.00) | (798,874.50) | (2,059,998.00) | (458,550.00) | 28.6% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 21,518,436.00 | 21,498,208.00 | 15,054,109.34 | 21,515,876.00 | 17,668.00 | 0.1% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Educator Quality | 4035 | 8290 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---------------------------------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| 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 | 81,363.00 | 398,342.00 | 187,871.00 | 398,342.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 304,445.00 | 313,455.00 | 120,879.25 | 312,323.00 | (1,132.00) | -0.4% |
| 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 | 3,500.00 | 50,083.00 | 13,974.00 | 52,251.00 | 2,168.00 | 4.3% |
| TOTAL, OTHER STATE REVENUE | | | 389,308.00 | 761,880.00 | 322,724.25 | 762,916.00 | 1,036.00 | 0.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 172,728.03 | 263,571.00 | | |
| 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 | 22,400.00 | 21,035.00 | 19,329.35 | 21,578.00 | 543.00 | 2.6% |
| Leases and Rentals | | 8650 | 141,928.00 | 134,658.00 | 63,518.00 | 143,763.00 | 9,105.00 | 6.8% |
| Interest | | 8660 | 50,000.00 | 50,000.00 | 44,965.86 | 50,000.00 | 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 | 85,790.00 | 172,138.00 | 9,937.80 | 172,139.00 | 1.00 | 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 | 79,800.00 | 107,118.00 | 154,420.96 | 142,520.00 | 35,402.00 | 33.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 379,918.00 | 484,949.00 | 464,900.00 | 793,571.00 | 308,622.00 | 63.6% |
| TOTAL, REVENUES | | | 22,287,662.00 | 22,745,037.00 | 15,841,733.59 | 23,072,363.00 | 327,326.00 | 1.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 6,796,173.00 | 6,997,654.00 | 3,737,728.21 | 6,961,027.00 | 36,627.00 | 0.5% |
| Certificated Pupil Support Salaries | | 1200 | 764,895.00 | 763,248.00 | 401,722.54 | 735,021.00 | 28,227.00 | 3.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,037,698.00 | 1,038,418.00 | 605,436.31 | 1,038,538.00 | (120.00) | 0.0% |
| Other Certificated Salaries | | 1900 | 133,760.00 | 133,760.00 | 78,026.69 | 133,760.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 8,732,526.00 | 8,933,080.00 | 4,822,913.75 | 8,868,346.00 | 64,734.00 | 0.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 601,206.00 | 659,455.00 | 338,015.41 | 658,713.00 | 742.00 | 0.1% |
| Classified Support Salaries | | 2200 | 1,161,608.00 | 1,165,924.00 | 642,363.49 | 1,162,290.00 | 3,634.00 | 0.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 468,113.00 | 468,113.00 | 273,066.71 | 468,113.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,092,774.00 | 1,086,357.00 | 613,468.66 | 1,091,016.00 | (4,659.00) | -0.4% |
| Other Classified Salaries | | 2900 | 334,315.00 | 341,409.00 | 181,730.16 | 329,434.00 | 11,975.00 | 3.5% |
| TOTAL, CLASSIFIED SALARIES | | | 3,658,016.00 | 3,721,258.00 | 2,048,644.43 | 3,709,566.00 | 11,692.00 | 0.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,223,882.00 | 1,252,489.00 | 672,660.85 | 1,242,235.00 | 10,254.00 | 0.8% |
| PERS | | 3201-3202 | 529,331.00 | 546,559.00 | 300,581.86 | 543,702.00 | 2,857.00 | 0.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 391,213.00 | 395,761.00 | 215,251.49 | 395,187.00 | 574.00 | 0.1% |
| Health and Welfare Benefits | | 3401-3402 | 1,689,673.00 | 1,696,344.00 | 930,101.04 | 1,676,565.00 | 19,779.00 | 1.2% |
| Unemployment Insurance | | 3501-3502 | 17,197.00 | 17,727.00 | 7,125.35 | 17,689.00 | 38.00 | 0.2% |
| Workers' Compensation | | 3601-3602 | 520,284.00 | 530,937.00 | 288,966.39 | 528,176.00 | 2,761.00 | 0.5% |
| OPEB, Allocated | | 3701-3702 | 248,599.00 | 248,599.00 | 177,377.66 | 224,325.00 | 24,274.00 | 9.8% |
| 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 | | | 4,620,179.00 | 4,688,416.00 | 2,592,064.64 | 4,627,879.00 | 60,537.00 | 1.3% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 25,000.00 | 125,000.00 | 37,468.02 | 125,000.00 | 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 | 764,484.00 | 886,589.00 | 336,081.62 | 844,935.00 | 41,654.00 | 4.7% |
| Noncapitalized Equipment | | 4400 | 120,200.00 | 119,142.00 | 100,312.32 | 180,467.00 | (61,325.00) | -51.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 909,684.00 | 1,130,731.00 | 473,861.96 | 1,150,402.00 | (19,671.00) | -1.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 244,816.00 | 240,816.00 | 107,563.00 | 240,816.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 181,160.00 | 188,878.00 | 42,492.97 | 175,820.00 | 13,058.00 | 6.9% |
| Dues and Memberships | | 5300 | 28,585.00 | 36,530.00 | 23,201.05 | 37,830.00 | (1,300.00) | -3.6% |
| Insurance | | 5400-5450 | 230,512.00 | 230,512.00 | 230,512.00 | 230,512.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 747,312.00 | 743,568.00 | 454,239.31 | 725,578.00 | 17,990.00 | 2.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 381,762.00 | 379,768.00 | 343,402.15 | 376,872.00 | 2,896.00 | 0.8% |
| Transfers of Direct Costs | | 5710 | (218,223.00) | (228,448.00) | (9,389.71) | (222,680.00) | (5,768.00) | 2.5% |
| Transfers of Direct Costs - Interfund | | 5750 | (1,300.00) | (1,500.00) | (1,063.39) | (1,500.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 856,968.00 | 924,455.00 | 489,245.57 | 982,305.00 | (57,850.00) | -6.3% |
| Communications | | 5900 | 163,612.00 | 163,637.00 | 38,130.20 | 145,530.00 | 18,107.00 | 11.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,615,204.00 | 2,678,216.00 | 1,718,333.15 | 2,691,083.00 | (12,867.00) | -0.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| 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 | 10,000.00 | 10,000.00 | 0.00 | 23,791.00 | (13,791.00) | -137.9% |
| 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 | 2,518.00 | 2,518.00 | 1,277.81 | 1,278.00 | 1,240.00 | 49.2% |
| Other Debt Service - Principal | | 7439 | 41,201.00 | 41,201.00 | 42,441.12 | 42,441.00 | (1,240.00) | -3.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 53,719.00 | 53,719.00 | 43,718.93 | 67,510.00 | (13,791.00) | -25.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (207,446.00) | (214,772.00) | 0.00 | (216,477.00) | 1,705.00 | -0.8% |
| Transfers of Indirect Costs - Interfund | | 7350 | (65,050.00) | (65,050.00) | 0.00 | (70,263.00) | 5,213.00 | -8.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (272,496.00) | (279,822.00) | 0.00 | (286,740.00) | 6,918.00 | -2.5% |
| TOTAL, EXPENDITURES | | | 20,316,832.00 | 20,925,598.00 | 11,699,536.86 | 20,828,046.00 | 97,552.00 | 0.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 80,869.00 | 80,869.00 | 0.00 | 80,869.00 | 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 | | | 80,869.00 | 80,869.00 | 0.00 | 80,869.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 285,468.00 | (285,468.00) | New |
| 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 | 95,768.00 | 91,867.00 | 0.00 | 97,080.00 | (5,213.00) | -5.7% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 95,768.00 | 91,867.00 | 0.00 | 382,548.00 | (290,681.00) | -316.4% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (4,278,625.00) | (4,313,277.00) | (115,702.72) | (4,372,499.00) | (59,222.00) | 1.4% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (4,278,625.00) | (4,313,277.00) | (115,702.72) | (4,372,499.00) | (59,222.00) | 1.4% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (4,293,524.00) | (4,324,275.00) | (115,702.72) | (4,674,178.00) | (349,903.00) | 8.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,478,229.00 | 2,502,431.00 | 927,257.49 | 2,527,387.00 | 24,956.00 | 1.0% |
| 3) Other State Revenue | | 8300-8599 | 1,633,190.00 | 2,597,206.00 | 995,121.66 | 2,527,572.00 | (69,634.00) | -2.7% |
| 4) Other Local Revenue | | 8600-8799 | 3,235,488.00 | 3,496,271.00 | 851,665.21 | 3,354,819.00 | (141,452.00) | -4.0% |
| 5) TOTAL, REVENUES | | | 7,346,907.00 | 8,595,908.00 | 2,774,044.36 | 8,409,778.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,011,627.00 | 3,107,590.00 | 1,611,974.76 | 3,116,763.00 | (9,173.00) | -0.3% |
| 2) Classified Salaries | | 2000-2999 | 2,679,761.00 | 2,664,262.00 | 1,357,540.77 | 2,594,420.00 | 69,842.00 | 2.6% |
| 3) Employee Benefits | | 3000-3999 | 2,542,120.00 | 2,844,723.00 | 993,789.26 | 2,830,915.00 | 13,808.00 | 0.5% |
| 4) Books and Supplies | | 4000-4999 | 545,587.00 | 832,595.00 | 205,757.22 | 732,749.00 | 99,846.00 | 12.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,597,482.00 | 3,298,672.00 | 1,345,642.85 | 3,325,190.00 | (26,518.00) | -0.8% |
| 6) Capital Outlay | | 6000-6999 | 66,850.00 | 452,269.00 | 35,970.87 | 452,269.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 100,245.00 | 69,845.00 | 69,845.00 | 69,845.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 207,446.00 | 214,772.00 | 0.00 | 216,477.00 | (1,705.00) | -0.8% |
| 9) TOTAL, EXPENDITURES | | | 11,751,118.00 | 13,484,728.00 | 5,620,520.73 | 13,338,628.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,404,211.00) | (4,888,820.00) | (2,846,476.37) | (4,928,850.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 5,526.00 | 5,526.00 | 0.00 | 5,526.00 | 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 | 4,278,625.00 | 4,313,277.00 | 115,702.72 | 4,372,499.00 | 59,222.00 | 1.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 4,284,151.00 | 4,318,803.00 | 115,702.72 | 4,378,025.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (120,060.00) | (570,017.00) | (2,730,773.65) | (550,825.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,685,084.00 | 1,154,637.00 | | 1,154,637.00 | 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) | | | 1,685,084.00 | 1,154,637.00 | | 1,154,637.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,685,084.00 | 1,154,637.00 | | 1,154,637.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,565,024.00 | 584,620.00 | | 603,812.00 | | |
| 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 | 1,565,024.00 | 584,620.00 | | 603,812.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 526,909.00 | 526,909.00 | 0.00 | 526,836.00 | (73.00) | 0.0% |
| Special Education Discretionary Grants | | 8182 | 138,859.00 | 138,859.00 | 0.00 | 138,859.00 | 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 | 1,426,294.00 | 1,453,894.00 | 722,015.83 | 1,501,760.00 | 47,866.00 | 3.3% |
| 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 | 220,681.00 | 216,408.00 | 148,582.33 | 203,073.00 | (13,335.00) | -6.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 36,125.00 | 37,000.00 | 3,340.74 | 40,261.00 | 3,261.00 | 8.8% |
| All Other Federal Revenue | All Other | 8290 | 129,361.00 | 129,361.00 | 53,318.59 | 116,598.00 | (12,763.00) | -9.9% |
| TOTAL, FEDERAL REVENUE | | | 2,478,229.00 | 2,502,431.00 | 927,257.49 | 2,527,387.00 | 24,956.00 | 1.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 95,139.00 | 103,054.00 | 0.00 | 102,682.00 | (372.00) | -0.4% |
| 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 | 399,000.00 | 435,708.00 | 283,210.20 | 435,708.00 | 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 | 231,029.00 | 231,029.46 | 103,876.00 | (127,153.00) | -55.0% |
| 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 | 462,091.00 | 469,003.00 | 469,283.00 | 526,894.00 | 57,891.00 | 12.3% |
| 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 | 676,960.00 | 1,358,412.00 | 11,599.00 | 1,358,412.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,633,190.00 | 2,597,206.00 | 995,121.66 | 2,527,572.00 | (69,634.00) | -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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 100,000.00 | 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 | 1,917,547.00 | 1,933,630.00 | 2,242.58 | 1,859,625.00 | (74,005.00) | -3.8% |
| 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 | 156,597.00 | 479,596.00 | 288,093.63 | 445,778.00 | (33,818.00) | -7.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 1,061,344.00 | 1,083,045.00 | 561,329.00 | 1,049,416.00 | (33,629.00) | -3.1% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,235,488.00 | 3,496,271.00 | 851,665.21 | 3,354,819.00 | (141,452.00) | -4.0% |
| TOTAL, REVENUES | | | 7,346,907.00 | 8,595,908.00 | 2,774,044.36 | 8,409,778.00 | (186,130.00) | -2.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,625,408.00 | 2,718,114.00 | 1,378,510.16 | 2,700,760.00 | 17,354.00 | 0.6% |
| Certificated Pupil Support Salaries | | 1200 | 86,939.00 | 89,806.00 | 63,363.58 | 116,333.00 | (26,527.00) | -29.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 68,893.00 | 68,894.00 | 40,188.05 | 68,894.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 230,387.00 | 230,776.00 | 129,912.97 | 230,776.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 3,011,627.00 | 3,107,590.00 | 1,611,974.76 | 3,116,763.00 | (9,173.00) | -0.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,019,003.00 | 1,983,614.00 | 995,221.91 | 1,940,086.00 | 43,528.00 | 2.2% |
| Classified Support Salaries | | 2200 | 357,916.00 | 350,095.00 | 196,648.28 | 350,822.00 | (727.00) | -0.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 98,150.00 | 100,302.00 | 58,509.57 | 100,302.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 137,215.00 | 164,734.00 | 74,315.21 | 137,693.00 | 27,041.00 | 16.4% |
| Other Classified Salaries | | 2900 | 67,477.00 | 65,517.00 | 32,845.80 | 65,517.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,679,761.00 | 2,664,262.00 | 1,357,540.77 | 2,594,420.00 | 69,842.00 | 2.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,054,305.00 | 1,354,306.00 | 215,117.78 | 1,353,540.00 | 766.00 | 0.1% |
| PERS | | 3201-3202 | 408,599.00 | 402,818.00 | 210,009.51 | 397,007.00 | 5,811.00 | 1.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 250,761.00 | 250,091.00 | 126,038.50 | 245,930.00 | 4,161.00 | 1.7% |
| Health and Welfare Benefits | | 3401-3402 | 558,801.00 | 563,781.00 | 303,368.12 | 563,001.00 | 780.00 | 0.1% |
| Unemployment Insurance | | 3501-3502 | 2,835.00 | 2,882.00 | 1,490.35 | 2,853.00 | 29.00 | 1.0% |
| Workers' Compensation | | 3601-3602 | 246,515.00 | 250,541.00 | 130,205.79 | 248,280.00 | 2,261.00 | 0.9% |
| OPEB, Allocated | | 3701-3702 | 20,304.00 | 20,304.00 | 7,559.21 | 20,304.00 | 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 | | | 2,542,120.00 | 2,844,723.00 | 993,789.26 | 2,830,915.00 | 13,808.00 | 0.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 211,025.00 | 191,229.00 | 1,067.14 | 191,229.00 | 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 | 311,100.00 | 435,762.00 | 166,615.35 | 460,123.00 | (24,361.00) | -5.6% |
| Noncapitalized Equipment | | 4400 | 23,462.00 | 205,604.00 | 38,074.73 | 81,397.00 | 124,207.00 | 60.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 545,587.00 | 832,595.00 | 205,757.22 | 732,749.00 | 99,846.00 | 12.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 761,704.00 | 873,929.00 | 115,889.43 | 923,929.00 | (50,000.00) | -5.7% |
| Travel and Conferences | | 5200 | 211,397.00 | 163,332.00 | 42,425.50 | 153,195.00 | 10,137.00 | 6.2% |
| Dues and Memberships | | 5300 | 1,199.00 | 1,199.00 | 1,325.00 | 1,325.00 | (126.00) | -10.5% |
| 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 | 70,394.00 | 71,894.00 | 44,525.95 | 71,534.00 | 360.00 | 0.5% |
| Transfers of Direct Costs | | 5710 | 218,223.00 | 228,448.00 | 9,394.00 | 222,680.00 | 5,768.00 | 2.5% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,330,725.00 | 1,954,901.00 | 1,130,331.34 | 1,947,258.00 | 7,643.00 | 0.4% |
| Communications | | 5900 | 3,840.00 | 4,969.00 | 1,751.63 | 5,269.00 | (300.00) | -6.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,597,482.00 | 3,298,672.00 | 1,345,642.85 | 3,325,190.00 | (26,518.00) | -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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 66,850.00 | 54,830.00 | 35,970.87 | 54,830.00 | 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 | 397,439.00 | 0.00 | 397,439.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 66,850.00 | 452,269.00 | 35,970.87 | 452,269.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 100,245.00 | 69,845.00 | 69,845.00 | 69,845.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 100,245.00 | 69,845.00 | 69,845.00 | 69,845.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 207,446.00 | 214,772.00 | 0.00 | 216,477.00 | (1,705.00) | -0.8% |
| 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 | | | 207,446.00 | 214,772.00 | 0.00 | 216,477.00 | (1,705.00) | -0.8% |
| TOTAL, EXPENDITURES | | | 11,751,118.00 | 13,484,728.00 | 5,620,520.73 | 13,338,628.00 | 146,100.00 | 1.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 5,526.00 | 5,526.00 | 0.00 | 5,526.00 | 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 | | | 5,526.00 | 5,526.00 | 0.00 | 5,526.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 4,278,625.00 | 4,313,277.00 | 115,702.72 | 4,372,499.00 | 59,222.00 | 1.4% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 4,278,625.00 | 4,313,277.00 | 115,702.72 | 4,372,499.00 | 59,222.00 | 1.4% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 4,284,151.00 | 4,318,803.00 | 115,702.72 | 4,378,025.00 | (59,222.00) | 1.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 21,518,436.00 | 21,498,208.00 | 15,054,109.34 | 21,515,876.00 | 17,668.00 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 2,478,229.00 | 2,502,431.00 | 927,257.49 | 2,527,387.00 | 24,956.00 | 1.0% |
| 3) Other State Revenue | | 8300-8599 | 2,022,498.00 | 3,359,086.00 | 1,317,845.91 | 3,290,488.00 | (68,598.00) | -2.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,615,406.00 | 3,981,220.00 | 1,316,565.21 | 4,148,390.00 | 167,170.00 | 4.2% |
| 5) TOTAL, REVENUES | | | 29,634,569.00 | 31,340,945.00 | 18,615,777.95 | 31,482,141.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 11,744,153.00 | 12,040,670.00 | 6,434,888.51 | 11,985,109.00 | 55,561.00 | 0.5% |
| 2) Classified Salaries | | 2000-2999 | 6,337,777.00 | 6,385,520.00 | 3,406,185.20 | 6,303,986.00 | 81,534.00 | 1.3% |
| 3) Employee Benefits | | 3000-3999 | 7,162,299.00 | 7,533,139.00 | 3,585,853.90 | 7,458,794.00 | 74,345.00 | 1.0% |
| 4) Books and Supplies | | 4000-4999 | 1,455,271.00 | 1,963,326.00 | 679,619.18 | 1,883,151.00 | 80,175.00 | 4.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,212,686.00 | 5,976,888.00 | 3,063,976.00 | 6,016,273.00 | (39,385.00) | -0.7% |
| 6) Capital Outlay | | 6000-6999 | 66,850.00 | 452,269.00 | 35,970.87 | 452,269.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 153,964.00 | 123,564.00 | 113,563.93 | 137,355.00 | (13,791.00) | -11.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (65,050.00) | (65,050.00) | 0.00 | (70,263.00) | 5,213.00 | -8.0% |
| 9) TOTAL, EXPENDITURES | | | 32,067,950.00 | 34,410,326.00 | 17,320,057.59 | 34,166,674.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,433,381.00) | (3,069,381.00) | 1,295,720.36 | (2,684,533.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 86,395.00 | 86,395.00 | 0.00 | 86,395.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 95,768.00 | 91,867.00 | 0.00 | 382,548.00 | (290,681.00) | -316.4% |
| 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 | | | (9,373.00) | (5,472.00) | 0.00 | (296,153.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,442,754.00) | (3,074,853.00) | 1,295,720.36 | (2,980,686.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,841,979.00 | 9,897,826.00 | | 9,897,826.00 | 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) | | | 8,841,979.00 | 9,897,826.00 | | 9,897,826.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,841,979.00 | 9,897,826.00 | | 9,897,826.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,399,225.00 | 6,822,973.00 | | 6,917,140.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 11,900.00 | 11,900.00 | | 11,900.00 | | |
| 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 | 1,565,024.00 | 584,620.00 | | 603,812.00 | | |
| 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 | 1,907,859.00 | 3,737,038.00 | | 2,332,150.00 | | |
| LCAP | 0000 | 9780 | | | | 56,578.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 104,289.00 | | |
| Technology Infrastructure: E-rate Match | 0000 | 9780 | | | | 109,608.00 | | |
| MediCal Administrative Activities | 0000 | 9780 | | | | 86,838.00 | | |
| Potential MediCal Repayment: Backca | 0000 | 9780 | | | | 471,486.00 | | |
| RDA Funds | 0000 | 9780 | | | | 1,235,292.00 | | |
| Student Sports and Programs Fundrais | 0000 | 9780 | | | | 42,046.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,914,442.00 | 2,489,415.00 | | 3,969,278.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 9,780,261.00 | 9,758,800.00 | 6,541,638.00 | 9,785,027.00 | 26,227.00 | 0.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,288,124.00 | 1,289,357.00 | 1,192,380.00 | 946,406.00 | (342,951.00) | -26.6% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 161,271.00 | 161,271.00 | 79,222.53 | 158,445.00 | (2,826.00) | -1.8% |
| Timber Yield Tax | | 8022 | 38,793.00 | 38,793.00 | 44,683.13 | 40,340.00 | 1,547.00 | 4.0% |
| 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 | 9,912,577.00 | 9,912,577.00 | 6,116,768.72 | 10,474,927.00 | 562,350.00 | 5.7% |
| Unsecured Roll Taxes | | 8042 | 469,402.00 | 469,402.00 | 461,575.69 | 470,455.00 | 1,053.00 | 0.2% |
| Prior Years' Taxes | | 8043 | 3,073.00 | 3,073.00 | 17,398.38 | 4,206.00 | 1,133.00 | 36.9% |
| Supplemental Taxes | | 8044 | 69,566.00 | 69,566.00 | 53,547.23 | 119,008.00 | 49,442.00 | 71.1% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (399,713.00) | (399,713.00) | 0.00 | (360,368.00) | 39,345.00 | -9.8% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,796,530.00 | 1,796,530.00 | 1,345,770.16 | 1,937,428.00 | 140,898.00 | 7.8% |
| 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 | | | 23,119,884.00 | 23,099,656.00 | 15,852,983.84 | 23,575,874.00 | 476,218.00 | 2.1% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF | | | | | | | | |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (1,601,448.00) | (1,601,448.00) | (798,874.50) | (2,059,998.00) | (458,550.00) | 28.6% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 21,518,436.00 | 21,498,208.00 | 15,054,109.34 | 21,515,876.00 | 17,668.00 | 0.1% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 526,909.00 | 526,909.00 | 0.00 | 526,836.00 | (73.00) | 0.0% |
| Special Education Discretionary Grants | | 8182 | 138,859.00 | 138,859.00 | 0.00 | 138,859.00 | 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 | 1,426,294.00 | 1,453,894.00 | 722,015.83 | 1,501,760.00 | 47,866.00 | 3.3% |
| 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 | 220,681.00 | 216,408.00 | 148,582.33 | 203,073.00 | (13,335.00) | -6.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 36,125.00 | 37,000.00 | 3,340.74 | 40,261.00 | 3,261.00 | 8.8% |
| All Other Federal Revenue | All Other | 8290 | 129,361.00 | 129,361.00 | 53,318.59 | 116,598.00 | (12,763.00) | -9.9% |
| TOTAL, FEDERAL REVENUE | | | 2,478,229.00 | 2,502,431.00 | 927,257.49 | 2,527,387.00 | 24,956.00 | 1.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 81,363.00 | 398,342.00 | 187,871.00 | 398,342.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 399,584.00 | 416,509.00 | 120,879.25 | 415,005.00 | (1,504.00) | -0.4% |
| 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 | 399,000.00 | 435,708.00 | 283,210.20 | 435,708.00 | 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 | 231,029.00 | 231,029.46 | 103,876.00 | (127,153.00) | -55.0% |
| 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 | 462,091.00 | 469,003.00 | 469,283.00 | 526,894.00 | 57,891.00 | 12.3% |
| 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 | 680,460.00 | 1,408,495.00 | 25,573.00 | 1,410,663.00 | 2,168.00 | 0.2% |
| TOTAL, OTHER STATE REVENUE | | | 2,022,498.00 | 3,359,086.00 | 1,317,845.91 | 3,290,488.00 | (68,598.00) | -2.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 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 | 100,000.00 | 0.00 | 172,728.03 | 263,571.00 | 263,571.00 | New |
| 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 | 22,400.00 | 21,035.00 | 19,329.35 | 21,578.00 | 543.00 | 2.6% |
| Leases and Rentals | | 8650 | 141,928.00 | 134,658.00 | 63,518.00 | 143,763.00 | 9,105.00 | 6.8% |
| Interest | | 8660 | 50,000.00 | 50,000.00 | 44,965.86 | 50,000.00 | 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 | 2,003,337.00 | 2,105,768.00 | 12,180.38 | 2,031,764.00 | (74,004.00) | -3.5% |
| 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 | 236,397.00 | 586,714.00 | 442,514.59 | 588,298.00 | 1,584.00 | 0.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 1,061,344.00 | 1,083,045.00 | 561,329.00 | 1,049,416.00 | (33,629.00) | -3.1% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,615,406.00 | 3,981,220.00 | 1,316,565.21 | 4,148,390.00 | 167,170.00 | 4.2% |
| TOTAL, REVENUES | | | 29,634,569.00 | 31,340,945.00 | 18,615,777.95 | 31,482,141.00 | 141,196.00 | 0.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 9,421,581.00 | 9,715,768.00 | 5,116,238.37 | 9,661,787.00 | 53,981.00 | 0.6% |
| Certificated Pupil Support Salaries | | 1200 | 851,834.00 | 853,054.00 | 465,086.12 | 851,354.00 | 1,700.00 | 0.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,106,591.00 | 1,107,312.00 | 645,624.36 | 1,107,432.00 | (120.00) | 0.0% |
| Other Certificated Salaries | | 1900 | 364,147.00 | 364,536.00 | 207,939.66 | 364,536.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 11,744,153.00 | 12,040,670.00 | 6,434,888.51 | 11,985,109.00 | 55,561.00 | 0.5% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,620,209.00 | 2,643,069.00 | 1,333,237.32 | 2,598,799.00 | 44,270.00 | 1.7% |
| Classified Support Salaries | | 2200 | 1,519,524.00 | 1,516,019.00 | 839,011.77 | 1,513,112.00 | 2,907.00 | 0.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 566,263.00 | 568,415.00 | 331,576.28 | 568,415.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,229,989.00 | 1,251,091.00 | 687,783.87 | 1,228,709.00 | 22,382.00 | 1.8% |
| Other Classified Salaries | | 2900 | 401,792.00 | 406,926.00 | 214,575.96 | 394,951.00 | 11,975.00 | 2.9% |
| TOTAL, CLASSIFIED SALARIES | | | 6,337,777.00 | 6,385,520.00 | 3,406,185.20 | 6,303,986.00 | 81,534.00 | 1.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,278,187.00 | 2,606,795.00 | 887,778.63 | 2,595,775.00 | 11,020.00 | 0.4% |
| PERS | | 3201-3202 | 937,930.00 | 949,377.00 | 510,591.37 | 940,709.00 | 8,668.00 | 0.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 641,974.00 | 645,852.00 | 341,289.99 | 641,117.00 | 4,735.00 | 0.7% |
| Health and Welfare Benefits | | 3401-3402 | 2,248,474.00 | 2,260,125.00 | 1,233,469.16 | 2,239,566.00 | 20,559.00 | 0.9% |
| Unemployment Insurance | | 3501-3502 | 20,032.00 | 20,609.00 | 8,615.70 | 20,542.00 | 67.00 | 0.3% |
| Workers' Compensation | | 3601-3602 | 766,799.00 | 781,478.00 | 419,172.18 | 776,456.00 | 5,022.00 | 0.6% |
| OPEB, Allocated | | 3701-3702 | 268,903.00 | 268,903.00 | 184,936.87 | 244,629.00 | 24,274.00 | 9.0% |
| 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 | | | 7,162,299.00 | 7,533,139.00 | 3,585,853.90 | 7,458,794.00 | 74,345.00 | 1.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 236,025.00 | 316,229.00 | 38,535.16 | 316,229.00 | 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 | 1,075,584.00 | 1,322,351.00 | 502,696.97 | 1,305,058.00 | 17,293.00 | 1.3% |
| Noncapitalized Equipment | | 4400 | 143,662.00 | 324,746.00 | 138,387.05 | 261,864.00 | 62,882.00 | 19.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,455,271.00 | 1,963,326.00 | 679,619.18 | 1,883,151.00 | 80,175.00 | 4.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 1,006,520.00 | 1,114,745.00 | 223,452.43 | 1,164,745.00 | (50,000.00) | -4.5% |
| Travel and Conferences | | 5200 | 392,557.00 | 352,210.00 | 84,918.47 | 329,015.00 | 23,195.00 | 6.6% |
| Dues and Memberships | | 5300 | 29,784.00 | 37,729.00 | 24,526.05 | 39,155.00 | (1,426.00) | -3.8% |
| Insurance | | 5400-5450 | 230,512.00 | 230,512.00 | 230,512.00 | 230,512.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 747,312.00 | 743,568.00 | 454,239.31 | 725,578.00 | 17,990.00 | 2.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 452,156.00 | 451,662.00 | 387,928.10 | 448,406.00 | 3,256.00 | 0.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 4.29 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (1,300.00) | (1,500.00) | (1,063.39) | (1,500.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,187,693.00 | 2,879,356.00 | 1,619,576.91 | 2,929,563.00 | (50,207.00) | -1.7% |
| Communications | | 5900 | 167,452.00 | 168,606.00 | 39,881.83 | 150,799.00 | 17,807.00 | 10.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,212,686.00 | 5,976,888.00 | 3,063,976.00 | 6,016,273.00 | (39,385.00) | -0.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 66,850.00 | 54,830.00 | 35,970.87 | 54,830.00 | 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 | 397,439.00 | 0.00 | 397,439.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 66,850.00 | 452,269.00 | 35,970.87 | 452,269.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 100,245.00 | 69,845.00 | 69,845.00 | 69,845.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 10,000.00 | 10,000.00 | 0.00 | 23,791.00 | (13,791.00) | -137.9% |
| 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 | 2,518.00 | 2,518.00 | 1,277.81 | 1,278.00 | 1,240.00 | 49.2% |
| Other Debt Service - Principal | | 7439 | 41,201.00 | 41,201.00 | 42,441.12 | 42,441.00 | (1,240.00) | -3.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 153,964.00 | 123,564.00 | 113,563.93 | 137,355.00 | (13,791.00) | -11.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (65,050.00) | (65,050.00) | 0.00 | (70,263.00) | 5,213.00 | -8.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (65,050.00) | (65,050.00) | 0.00 | (70,263.00) | 5,213.00 | -8.0% |
| TOTAL, EXPENDITURES | | | 32,067,950.00 | 34,410,326.00 | 17,320,057.59 | 34,166,674.00 | 243,652.00 | 0.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 86,395.00 | 86,395.00 | 0.00 | 86,395.00 | 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 | | | 86,395.00 | 86,395.00 | 0.00 | 86,395.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 285,468.00 | (285,468.00) | New |
| 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 | 95,768.00 | 91,867.00 | 0.00 | 97,080.00 | (5,213.00) | -5.7% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 95,768.00 | 91,867.00 | 0.00 | 382,548.00 | (290,681.00) | -316.4% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (9,373.00) | (5,472.00) | 0.00 | (296,153.00) | 290,681.00 | 5312.2% |

| Resource | Description | 2017-18 Projected Year Totals |
|---------------------------|----------------------------------|--|
| 5640 | Medi-Cal Billing Option | 266,415.00 |
| 6300 | Lottery: Instructional Materials | 210,986.00 |
| 7338 | College Readiness Block Grant | 35,660.00 |
| 9010 | Other Restricted Local | 90,751.00 |
| Total, Restricted Balance | | 603,812.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 925,000.00 | 1,000,000.00 | 366,099.30 | 1,001,500.00 | 1,500.00 | 0.2% |
| 3) Other State Revenue | | 8300-8599 | 70,000.00 | 70,000.00 | 28,777.58 | 70,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 190,700.00 | 190,400.00 | 47,465.27 | 190,165.00 | (235.00) | -0.1% |
| 5) TOTAL, REVENUES | | | 1,185,700.00 | 1,260,400.00 | 442,342.15 | 1,261,665.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 467,780.00 | 474,685.00 | 256,344.06 | 477,893.00 | (3,208.00) | -0.7% |
| 3) Employee Benefits | | 3000-3999 | 178,329.00 | 179,083.00 | 98,823.14 | 176,430.00 | 2,653.00 | 1.5% |
| 4) Books and Supplies | | 4000-4999 | 564,050.00 | 650,250.00 | 314,465.90 | 650,960.00 | (710.00) | -0.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 28,965.00 | 33,180.00 | 12,818.13 | 33,180.00 | 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 | 65,050.00 | 65,050.00 | 0.00 | 70,263.00 | (5,213.00) | -8.0% |
| 9) TOTAL, EXPENDITURES | | | 1,304,174.00 | 1,402,248.00 | 682,451.23 | 1,408,726.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (118,474.00) | (141,848.00) | (240,109.08) | (147,061.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 95,768.00 | 91,867.00 | 0.00 | 97,080.00 | 5,213.00 | 5.7% |
| 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 | | | 95,768.00 | 91,867.00 | 0.00 | 97,080.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (22,706.00) | (49,981.00) | (240,109.06) | (49,981.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 42,706.00 | 79,981.00 | | 79,981.00 | 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) | | | 42,706.00 | 79,981.00 | | 79,981.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 42,706.00 | 79,981.00 | | 79,981.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 20,000.00 | 30,000.00 | | 30,000.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 20,000.00 | 30,000.00 | | 30,000.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 925,000.00 | 925,000.00 | 366,099.30 | 926,500.00 | 1,500.00 | 0.2% |
| Donated Food Commodities | | 8221 | 0.00 | 75,000.00 | 0.00 | 75,000.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 925,000.00 | 1,000,000.00 | 366,099.30 | 1,001,500.00 | 1,500.00 | 0.2% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 70,000.00 | 70,000.00 | 28,777.58 | 70,000.00 | 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 | | | 70,000.00 | 70,000.00 | 28,777.58 | 70,000.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 155,400.00 | 155,400.00 | 39,635.55 | 155,525.00 | 125.00 | 0.1% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | (400.00) | (759.91) | (760.00) | (360.00) | 90.0% |
| 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 | 33,000.00 | 33,000.00 | 8,368.70 | 33,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 2,300.00 | 2,400.00 | 220.93 | 2,400.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 190,700.00 | 190,400.00 | 47,465.27 | 190,165.00 | (235.00) | -0.1% |
| TOTAL, REVENUES | | | 1,185,700.00 | 1,260,400.00 | 442,342.15 | 1,261,665.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 369,404.00 | 376,309.00 | 200,164.12 | 379,517.00 | (3,208.00) | -0.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 52,005.00 | 52,005.00 | 30,336.11 | 52,005.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 37,451.00 | 37,451.00 | 20,978.43 | 37,451.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 8,920.00 | 8,920.00 | 4,865.40 | 8,920.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 467,780.00 | 474,685.00 | 256,344.06 | 477,893.00 | (3,208.00) | -0.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 59,716.00 | 60,463.00 | 33,861.25 | 60,310.00 | 153.00 | 0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 32,862.00 | 32,971.00 | 17,935.08 | 33,820.00 | (849.00) | -2.6% |
| Health and Welfare Benefits | | 3401-3402 | 65,871.00 | 65,602.00 | 36,131.94 | 62,050.00 | 3,552.00 | 5.4% |
| Unemployment Insurance | | 3501-3502 | 234.00 | 236.00 | 128.47 | 238.00 | (2.00) | -0.8% |
| Workers' Compensation | | 3601-3602 | 19,646.00 | 19,811.00 | 10,766.40 | 20,012.00 | (201.00) | -1.0% |
| 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 | | | 178,329.00 | 179,083.00 | 98,823.14 | 176,430.00 | 2,653.00 | 1.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 41,550.00 | 42,750.00 | 24,517.82 | 43,460.00 | (710.00) | -1.7% |
| Noncapitalized Equipment | | 4400 | 2,500.00 | 2,500.00 | 1,726.96 | 2,500.00 | 0.00 | 0.0% |
| Food | | 4700 | 520,000.00 | 605,000.00 | 288,221.12 | 605,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 564,050.00 | 650,250.00 | 314,465.90 | 650,960.00 | (710.00) | -0.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 903.00 | 903.00 | 174.95 | 903.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 452.00 | 467.00 | 225.00 | 467.00 | 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 | 8,530.00 | 12,530.00 | 2,913.31 | 12,530.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,300.00 | 1,500.00 | 1,081.93 | 1,500.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 17,780.00 | 17,780.00 | 8,422.94 | 17,780.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 28,965.00 | 33,180.00 | 12,618.13 | 33,180.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 65,050.00 | 65,050.00 | 0.00 | 70,263.00 | (5,213.00) | -8.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 65,050.00 | 65,050.00 | 0.00 | 70,263.00 | (5,213.00) | -8.0% |
| TOTAL, EXPENDITURES | | | 1,304,174.00 | 1,402,248.00 | 682,451.23 | 1,408,726.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 95,768.00 | 91,867.00 | 0.00 | 97,080.00 | 5,213.00 | 5.7% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 95,768.00 | 91,867.00 | 0.00 | 97,080.00 | 5,213.00 | 5.7% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | | | | |
| | | | 95,768.00 | 91,867.00 | 0.00 | 97,080.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,000.00 | 1,000.00 | 776.94 | 1,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,000.00 | 1,000.00 | 776.94 | 1,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,000.00 | 1,000.00 | 776.94 | 1,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 285,468.00 | 285,468.00 | New |
| b) Transfers Out | | 7600-7629 | 86,395.00 | 86,395.00 | 0.00 | 86,395.00 | 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 | | | (86,395.00) | (86,395.00) | 0.00 | 199,073.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (85,395.00) | (85,395.00) | 776.94 | 200,073.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 140,635.00 | 139,046.00 | | 139,046.00 | 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) | | | 140,635.00 | 139,046.00 | | 139,046.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 140,635.00 | 139,046.00 | | 139,046.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 55,240.00 | 53,651.00 | | 339,119.00 | | |
| 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 | 55,240.00 | 53,651.00 | | 339,119.00 | | |
| District Liability for Retiree Benefits | 0000 | 9780 | | | | 339,119.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 1,000.00 | 1,000.00 | 776.94 | 1,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,000.00 | 1,000.00 | 776.94 | 1,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,000.00 | 1,000.00 | 776.94 | 1,000.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 285,468.00 | 285,468.00 | New |
| 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 | 285,468.00 | 285,468.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 86,395.00 | 86,395.00 | 0.00 | 86,395.00 | 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 | | | 86,395.00 | 86,395.00 | 0.00 | 86,395.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (86,395.00) | (86,395.00) | 0.00 | 199,073.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,200.00 | 5,504.00 | 9,899.50 | 10,004.00 | 4,500.00 | 81.8% |
| 5) TOTAL REVENUES | | | 1,200.00 | 5,504.00 | 9,899.50 | 10,004.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 138,585.00 | 139,076.02 | 139,238.00 | (653.00) | -0.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 24,415.00 | 23,710.00 | 23,709.00 | 706.00 | 2.9% |
| 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 | 163,000.00 | 162,786.02 | 162,947.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 1,200.00 | (157,496.00) | (152,886.52) | (152,943.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,200.00 | (157,496.00) | (152,896.52) | (152,943.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,861,537.00 | 1,858,944.00 | | 1,858,944.00 | 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) | | | 1,861,537.00 | 1,858,944.00 | | 1,858,944.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,861,537.00 | 1,858,944.00 | | 1,858,944.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,862,737.00 | 1,701,448.00 | | 1,706,001.00 | | |
| 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 | 1,862,737.00 | 1,701,448.00 | | 1,706,001.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,200.00 | 5,500.00 | 9,895.71 | 10,000.00 | 4,500.00 | 81.8% |
| 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 | 4.00 | 3.79 | 4.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,200.00 | 5,504.00 | 9,899.50 | 10,004.00 | 4,500.00 | 81.8% |
| TOTAL REVENUES | | | 1,200.00 | 5,504.00 | 9,899.50 | 10,004.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 62,002.00 | 62,362.97 | 62,365.00 | (363.00) | -0.6% |
| Noncapitalized Equipment | | 4400 | 0.00 | 76,583.00 | 76,713.05 | 76,873.00 | (290.00) | -0.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 138,585.00 | 139,076.02 | 139,238.00 | (653.00) | -0.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 24,415.00 | 23,710.00 | 23,709.00 | 706.00 | 2.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 24,415.00 | 23,710.00 | 23,709.00 | 706.00 | 2.9% |

| 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 163,000.00 | 162,796.02 | 162,947.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 201,000.00 | 201,000.00 | 208,961.42 | 226,000.00 | 25,000.00 | 12.4% |
| 5) TOTAL, REVENUES | | | 201,000.00 | 201,000.00 | 208,961.42 | 226,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 14,000.00 | 21,450.00 | 2,300.00 | 49,189.00 | (27,739.00) | -129.3% |
| 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 | 200,000.00 | 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 | | | 214,000.00 | 21,450.00 | 2,300.00 | 49,189.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (13,000.00) | 179,550.00 | 206,661.42 | 176,811.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 3,525.00 | 3,525.00 | 1,600.00 | 3,525.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,525.00) | (3,525.00) | (1,600.00) | (3,525.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (16,525.00) | 176,025.00 | 205,061.42 | 173,286.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,076,212.00 | 179,318.00 | | 179,318.00 | 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) | | | 1,076,212.00 | 179,318.00 | | 179,318.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,076,212.00 | 179,318.00 | | 179,318.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,059,687.00 | 355,343.00 | | 352,604.00 | | |
| 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 | 1,059,687.00 | 355,343.00 | | 352,604.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent | | | | | | | | |
| Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,000.00 | 6,000.00 | 1,523.22 | 6,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 195,000.00 | 195,000.00 | 207,438.20 | 220,000.00 | 25,000.00 | 12.8% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers in from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 201,000.00 | 201,000.00 | 208,961.42 | 226,000.00 | 25,000.00 | 12.4% |
| TOTAL, REVENUES | | | 201,000.00 | 201,000.00 | 208,961.42 | 226,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 14,000.00 | 21,450.00 | 2,300.00 | 49,189.00 | (27,739.00) | -129.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 14,000.00 | 21,450.00 | 2,300.00 | 49,189.00 | (27,739.00) | -129.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 66,962.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 133,036.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 200,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 214,000.00 | 21,450.00 | 2,300.00 | 49,189.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 3,525.00 | 3,525.00 | 1,600.00 | 3,525.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 3,525.00 | 3,525.00 | 1,600.00 | 3,525.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (3,525.00) | (3,525.00) | (1,600.00) | (3,525.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 12.37 | 24.00 | 24.00 | New |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 12.37 | 24.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 12.37 | 24.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 12.37 | 24.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,205.00 | 2,213.00 | | 2,213.00 | 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) | | | 2,205.00 | 2,213.00 | | 2,213.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,205.00 | 2,213.00 | | 2,213.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,205.00 | 2,213.00 | | 2,237.00 | | |
| 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 | 2,205.00 | 2,213.00 | | 2,237.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 12.37 | 24.00 | 24.00 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers in from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 12.37 | 24.00 | 24.00 | New |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 12.37 | 24.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LOFF 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 | 32,704.00 | 32,704.00 | 0.00 | 32,704.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,029,731.00 | 2,029,731.00 | 1,322,599.32 | 2,033,731.00 | 4,000.00 | 0.2% |
| 5) TOTAL REVENUES | | | 2,062,435.00 | 2,062,435.00 | 1,322,599.32 | 2,066,435.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,976,952.00 | 1,703,214.00 | 2,074,624.22 | 2,074,624.00 | (371,410.00) | -21.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 1,976,952.00 | 1,703,214.00 | 2,074,624.22 | 2,074,624.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 85,483.00 | 359,221.00 | (752,024.90) | (8,189.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 85,483.00 | 359,221.00 | (752,024.90) | (8,189.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,338,349.00 | 2,285,587.00 | | 2,285,587.00 | 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) | | | 2,338,349.00 | 2,285,587.00 | | 2,285,587.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,338,349.00 | 2,285,587.00 | | 2,285,587.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,423,832.00 | 2,644,808.00 | | 2,277,398.00 | | |
| 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 | 2,423,832.00 | 2,644,808.00 | | 2,277,398.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Voted indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 32,300.00 | 32,300.00 | 0.00 | 32,300.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 404.00 | 404.00 | 0.00 | 404.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 32,704.00 | 32,704.00 | 0.00 | 32,704.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes Voted indebtedness Levies Secured Roll | | 8611 | 1,864,131.00 | 1,864,131.00 | 1,215,251.91 | 1,864,131.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 130,000.00 | 130,000.00 | 86,354.74 | 130,000.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 1,000.00 | 1,000.00 | 495.20 | 1,000.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 29,700.00 | 29,700.00 | 14,993.65 | 29,700.00 | 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 | 4,900.00 | 4,900.00 | 5,503.82 | 8,900.00 | 4,000.00 | 81.6% |
| 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 | | | 2,029,731.00 | 2,029,731.00 | 1,322,599.32 | 2,033,731.00 | 4,000.00 | 0.2% |
| TOTAL, REVENUES | | | 2,062,435.00 | 2,062,435.00 | 1,322,599.32 | 2,066,435.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 1,248,547.00 | 1,286,834.00 | 1,286,834.00 | 1,286,834.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 728,405.00 | 416,380.00 | 787,789.64 | 787,790.00 | (371,410.00) | -89.2% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.28 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.30 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,976,952.00 | 1,703,214.00 | 2,074,624.22 | 2,074,624.00 | (371,410.00) | -21.8% |
| TOTAL, EXPENDITURES | | | 1,976,952.00 | 1,703,214.00 | 2,074,624.22 | 2,074,624.00 | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 13,356.00 | 17,513.00 | 9,359.39 | 17,513.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 13,356.00 | 17,513.00 | 9,359.39 | 17,513.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 21,366.00 | 26,059.00 | 14,400.00 | 26,059.00 | 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 | | | 26,366.00 | 31,059.00 | 14,400.00 | 31,059.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (13,010.00) | (13,546.00) | (5,040.61) | (13,546.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (13,010.00) | (13,546.00) | (5,040.61) | (13,546.00) | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 285,074.00 | 299,508.00 | | 299,508.00 | 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) | | | 285,074.00 | 299,508.00 | | 299,508.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 285,074.00 | 299,508.00 | | 299,508.00 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 272,064.00 | 285,962.00 | | 285,962.00 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | 0.00 | | |
| c) Unrestricted Net Position | | 9790 | 272,064.00 | 285,962.00 | | 285,962.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,356.00 | 1,963.00 | 1,659.39 | 1,963.00 | 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 | 12,000.00 | 15,550.00 | 7,700.00 | 15,550.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 13,356.00 | 17,513.00 | 9,359.39 | 17,513.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 13,356.00 | 17,513.00 | 9,359.39 | 17,513.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified 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% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 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 | 21,366.00 | 26,059.00 | 14,400.00 | 26,059.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 21,366.00 | 26,059.00 | 14,400.00 | 26,059.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| DEPRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 26,366.00 | 31,059.00 | 14,400.00 | 31,059.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|---|--|-----------------------------------|---|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 2,146.20 | 2,146.20 | 2,145.00 | 2,145.00 | (1.20) | 0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 2,146.20 | 2,146.20 | 2,145.00 | 2,145.00 | (1.20) | 0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 10.00 | 10.00 | 9.94 | 9.94 | (0.06) | -1% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 10.00 | 10.00 | 9.94 | 9.94 | (0.06) | -1% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 2,156.20 | 2,156.20 | 2,154.94 | 2,154.94 | (1.26) | 0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

| | Object | Beginning Balances (Net Only) | July | August | September | October | November | December | January | February |
|--|--------|-------------------------------|----------------|--------------|--------------|--------------|----------------|---------------|---------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | | | |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | | | | | | | | | | |
| Property Taxes | | | | | | | | | | |
| Miscellaneous Funds | | | | | | | | | | |
| Federal Revenue | | | | | | | | | | |
| Other State Revenue | | | | | | | | | | |
| Other Local Revenue | | | | | | | | | | |
| Interfund Transfers In | | | | | | | | | | |
| All Other Financing Sources | | | | | | | | | | |
| TOTAL RECEIPTS | | | | | | | | | | |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | |
| Classified Salaries | | | | | | | | | | |
| Employee Benefits | | | | | | | | | | |
| Books and Supplies | | | | | | | | | | |
| Services | | | | | | | | | | |
| Capital Outlay | | | | | | | | | | |
| Other Outgo | | | | | | | | | | |
| Interfund Transfers Out | | | | | | | | | | |
| All Other Financing Uses | | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | | | | | | | | |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not in Treasury | | (3,302.00) | | | | | | | | |
| Accounts Receivable | | 2,991,554.00 | 121,665.00 | 84,071.00 | 1,026,225.00 | 212,292.00 | 671,360.00 | 486,138.00 | 2,431.00 | 1,333.00 |
| Due From Other Funds | | | | | | | | | | |
| Stores | | | | | | | | | | |
| Prepaid Expenditures | | 255,377.00 | 255,377.00 | | | | | | | |
| Other Current Assets | | | | | | | | | | |
| Deferred Outflows of Resources | | | | | | | | | | |
| SUBTOTAL | | 3,243,629.00 | 377,042.00 | 84,071.00 | 1,026,225.00 | 212,292.00 | 671,360.00 | 486,138.00 | 2,431.00 | 1,333.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | | (1,933,026.00) | 834,919.00 | 232,463.00 | 5,813.00 | 28.00 | 670,840.00 | | | 188,963.00 |
| Due To Other Funds | | | | | | | | | | |
| Current Loans | | | | | | | | | | |
| Unearned Revenues | | (553,730.00) | 553,730.00 | | | | | | | |
| Deferred Inflows of Resources | | | | | | | | | | |
| SUBTOTAL | | (2,486,756.00) | 1,388,649.00 | 232,463.00 | 5,813.00 | 28.00 | 670,840.00 | 0.00 | 0.00 | 188,963.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 5,730,385.00 | (1,011,607.00) | (148,392.00) | 1,020,412.00 | 212,264.00 | 520.00 | 486,138.00 | 2,431.00 | (187,630.00) |
| E. NET INCREASE/DECREASE (B - C + D) | | | 226,749.00 | (652,290.00) | 673,939.00 | (767,237.00) | (2,782,241.00) | 4,674,985.00 | 483,583.00 | (2,218,063.00) |
| F. ENDING CASH (A + E) | | | 9,367,699.00 | 8,715,409.00 | 9,389,348.00 | 8,622,111.00 | 5,839,870.00 | 10,514,855.00 | 10,998,438.00 | 8,780,375.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|--------------|---------------|----------------|--------------|--------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 8,780,375.00 | 7,859,211.00 | 10,477,955.00 | 7,814,865.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LOFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 885,539.00 | 283,351.00 | 283,350.00 | 885,539.00 | | | 10,731,433.00 | 10,731,433.00 |
| Property Taxes | 8020-8079 | | 4,397,410.00 | (594,000.00) | 922,066.00 | | | 12,844,441.00 | 12,844,441.00 |
| Miscellaneous Funds | 8080-8099 | (249,859.00) | (229,115.00) | (229,115.00) | (229,115.00) | (191,923.00) | | (2,059,998.00) | (2,059,998.00) |
| Federal Revenue | 8100-8299 | 504,995.00 | | | 504,995.00 | 578,772.00 | | 2,527,387.00 | 2,527,387.00 |
| Other State Revenue | 8300-8599 | 178,778.00 | 225,778.00 | 179,823.00 | 1,120,330.00 | 220,934.00 | | 3,290,488.00 | 3,290,488.00 |
| Other Local Revenue | 8600-8799 | 396,095.00 | 396,095.00 | 396,096.00 | 396,093.00 | 1,058,539.00 | | 4,148,390.00 | 4,148,390.00 |
| Interfund Transfers In | 8910-8929 | | | | 86,395.00 | | | 86,395.00 | 86,395.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 1,715,548.00 | 5,073,519.00 | 36,154.00 | 3,686,303.00 | 1,666,322.00 | 0.00 | 31,568,536.00 | 31,568,536.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Categorized Salaries | 1000-1999 | 1,098,860.00 | 1,098,860.00 | 1,098,864.00 | 1,198,855.00 | | | 11,985,109.00 | 11,985,109.00 |
| Classified Salaries | 2000-2999 | 578,348.00 | 566,869.00 | 568,869.00 | 641,866.00 | | | 6,303,986.00 | 6,303,986.00 |
| Employee Benefits | 3000-3999 | 590,091.00 | 590,091.00 | 590,091.00 | 1,530,601.00 | | | 7,458,794.00 | 7,458,794.00 |
| Books and Supplies | 4000-4999 | 145,685.00 | 145,685.00 | 145,685.00 | 339,005.00 | 338,835.00 | | 1,883,151.00 | 1,883,151.00 |
| Services | 5000-5999 | 297,735.00 | 297,735.00 | 297,735.00 | 597,734.00 | 968,426.00 | | 6,016,273.00 | 6,016,273.00 |
| Capital Outlay | 6000-6599 | | 18,505.00 | | | 361,469.00 | | 452,269.00 | 452,269.00 |
| Other Outgo | 7000-7499 | | | | 5,912.00 | (69,138.00) | | 67,092.00 | 67,092.00 |
| Interfund Transfers Out | 7600-7629 | | | | | 382,548.00 | | 382,548.00 | 382,548.00 |
| All Other Financing Uses | 7630-7699 | | | | | | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 2,710,719.00 | 2,717,745.00 | 2,699,244.00 | 4,313,973.00 | 1,982,140.00 | 0.00 | 34,549,222.00 | 34,549,222.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not in Treasury | 9111-9199 | | | | | | (3,302.00) | (3,302.00) | |
| Accounts Receivable | 9200-9299 | 262,970.00 | 262,970.00 | | | | | 3,131,455.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 255,377.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 262,970.00 | 262,970.00 | 0.00 | 0.00 | 0.00 | (3,302.00) | 3,383,530.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | 188,963.00 | | | | | | 2,121,989.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 553,730.00 | |
| Deferred Inflows of Resources | 9690 | 188,963.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,675,719.00 | |
| SUBTOTAL | | 188,963.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,675,719.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | 74,007.00 | 262,970.00 | 0.00 | 0.00 | 0.00 | (3,302.00) | 707,811.00 | |
| TOTAL BALANCE SHEET ITEMS | | (921,164.00) | 2,618,744.00 | (2,663,090.00) | (627,670.00) | (315,818.00) | (3,302.00) | (2,272,875.00) | (2,980,686.00) |
| E. NET INCREASE/DECREASE (B - C + D) | | 7,859,211.00 | 10,477,955.00 | 7,814,865.00 | 7,187,195.00 | | | 6,868,075.00 | |
| F. ENDING CASH (A + E) | | | | | | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. B-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 21,515,876.00 | 5.97% | 22,799,744.00 | 0.92% | 23,008,951.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 762,916.00 | -41.82% | 443,836.00 | -0.05% | 443,598.00 |
| 4. Other Local Revenues | 8600-8799 | 793,571.00 | -22.76% | 612,945.00 | 0.01% | 612,982.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 80,869.00 | 57.40% | 127,291.00 | -51.18% | 62,140.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (4,372,499.00) | 3.85% | (4,540,682.00) | 2.62% | (4,659,765.00) |
| 6. Total (Sum lines A1 thru A5c) | | 18,780,733.00 | 3.53% | 19,443,134.00 | 0.13% | 19,467,906.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 8,868,346.00 | | 8,734,734.00 |
| b. Step & Column Adjustment | | | | 64,607.00 | | 48,351.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (198,219.00) | | (50,309.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 8,868,346.00 | -1.51% | 8,734,734.00 | -0.02% | 8,732,776.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,709,566.00 | | 3,755,569.00 |
| b. Step & Column Adjustment | | | | 36,942.00 | | 32,915.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 9,061.00 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,709,566.00 | 1.24% | 3,755,569.00 | 0.88% | 3,788,484.00 |
| 3. Employee Benefits | 3000-3999 | 4,627,879.00 | 3.38% | 4,784,279.00 | 3.90% | 4,971,009.00 |
| 4. Books and Supplies | 4000-4999 | 1,150,402.00 | -18.08% | 942,391.00 | -0.86% | 934,301.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,691,083.00 | 3.52% | 2,785,805.00 | -1.62% | 2,740,685.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 194,310.00 | -100.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 67,510.00 | -85.19% | 10,000.00 | 0.00% | 10,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (286,740.00) | -8.91% | (261,182.00) | 1.59% | (265,345.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600 7629 | 382,548.00 | -8.70% | 349,275.00 | -60.94% | 136,432.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 21,210,594.00 | 0.40% | 21,295,181.00 | -1.16% | 21,048,342.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (2,429,861.00) | | (1,852,047.00) | | (1,580,436.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 8,743,189.00 | | 6,313,328.00 | | 4,461,281.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,313,328.00 | | 4,461,281.00 | | 2,880,845.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 11,900.00 | | 11,900.00 | | 11,900.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 2,332,150.00 | | 2,119,703.00 | | 2,094,894.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,969,278.00 | | 2,329,678.00 | | 774,051.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 6,313,328.00 | | 4,461,281.00 | | 2,880,845.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 3,969,278.00 | | 2,329,678.00 | | 774,051.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 3,969,278.00 | | 2,329,678.00 | | 774,051.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| The adjustments on line B1D include savings from two retiree replacements and 2.25 FTE retirees not replaced in 2018-19 and for 2019-20 adjustments include projected savings from two retiree replacements. The adjustment in line B2D for 2018-19 is a projected net increase due to restructuring and reduction of classified positions and many classified vacancies for which the 2017-18 budget was reduced because they were not filled, but they are projected to be filled in 2018-19. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 2,527,387.00 | -8.89% | 2,302,620.00 | 1.12% | 2,328,484.00 |
| 3. Other State Revenues | 8300-8599 | 2,527,572.00 | -35.25% | 1,636,516.00 | -8.69% | 1,494,363.00 |
| 4. Other Local Revenues | 8600-8799 | 3,354,819.00 | -8.22% | 3,078,987.00 | 0.70% | 3,100,558.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 5,526.00 | -9.52% | 5,000.00 | 0.00% | 5,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 4,372,499.00 | 3.85% | 4,540,682.00 | 2.62% | 4,659,765.00 |
| 6. Total (Sum lines A1 thru A5c) | | 12,787,803.00 | -9.57% | 11,563,805.00 | 0.21% | 11,588,170.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,116,763.00 | | 2,954,907.00 |
| b. Step & Column Adjustment | | | | 17,791.00 | | 17,090.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (179,647.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,116,763.00 | -5.19% | 2,954,907.00 | 0.58% | 2,971,997.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,594,420.00 | | 2,648,931.00 |
| b. Step & Column Adjustment | | | | 43,749.00 | | 26,276.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 10,762.00 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,594,420.00 | 2.10% | 2,648,931.00 | 0.99% | 2,675,207.00 |
| 3. Employee Benefits | 3000-3999 | 2,830,915.00 | 2.68% | 2,906,859.00 | 4.27% | 3,030,874.00 |
| 4. Books and Supplies | 4000-4999 | 732,749.00 | -20.52% | 582,396.00 | -25.49% | 433,956.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,325,190.00 | -29.59% | 2,341,235.00 | -1.12% | 2,314,925.00 |
| 6. Capital Outlay | 6000-6999 | 452,269.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 69,845.00 | 0.00% | 69,845.00 | 0.00% | 69,845.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 216,477.00 | -11.84% | 190,848.00 | 1.59% | 193,891.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 13,338,628.00 | -12.32% | 11,695,021.00 | -0.04% | 11,690,695.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (550,825.00) | | (131,216.00) | | (102,525.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,154,637.00 | | 603,812.00 | | 472,596.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 603,812.00 | | 472,596.00 | | 370,071.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 603,812.00 | | 472,596.00 | | 370,071.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 603,812.00 | | 472,596.00 | | 370,071.00 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| The adjustment on line B1D is due to a reduction of .75 Certificated FTE and savings from four Certificated Retiree Replacements. The adjustment on line B2D is due to many Classified paraprofessional and group leader positions being vacant in 2017-18 and rebudgeted in 2018-19 as if they are going to be filled for the entire year. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 21,515,876.00 | 5.97% | 22,799,744.00 | 0.92% | 23,008,951.00 |
| 2. Federal Revenues | 8100-8299 | 2,527,387.00 | -8.89% | 2,302,620.00 | 1.12% | 2,328,484.00 |
| 3. Other State Revenues | 8300-8599 | 3,290,488.00 | -36.78% | 2,080,352.00 | -6.84% | 1,937,961.00 |
| 4. Other Local Revenues | 8600-8799 | 4,148,390.00 | -11.00% | 3,691,932.00 | 0.59% | 3,713,540.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 86,395.00 | 53.12% | 132,291.00 | -49.25% | 67,140.00 |
| 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) | | 31,568,536.00 | -1.78% | 31,006,939.00 | 0.16% | 31,056,076.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 11,985,109.00 | | 11,689,641.00 |
| b. Step & Column Adjustment | | | | 82,398.00 | | 65,441.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (377,866.00) | | (50,309.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 11,985,109.00 | -2.47% | 11,689,641.00 | 0.13% | 11,704,773.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 6,303,986.00 | | 6,404,500.00 |
| b. Step & Column Adjustment | | | | 80,691.00 | | 59,191.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 19,823.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 6,303,986.00 | 1.59% | 6,404,500.00 | 0.92% | 6,463,691.00 |
| 3. Employee Benefits | 3000-3999 | 7,458,794.00 | 3.12% | 7,691,138.00 | 4.04% | 8,001,883.00 |
| 4. Books and Supplies | 4000-4999 | 1,883,151.00 | -19.03% | 1,524,787.00 | -10.27% | 1,368,257.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,016,273.00 | -14.78% | 5,127,040.00 | -1.39% | 5,055,610.00 |
| 6. Capital Outlay | 6000-6999 | 452,269.00 | -57.04% | 194,310.00 | -100.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 137,355.00 | -41.87% | 79,845.00 | 0.00% | 79,845.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (70,263.00) | 0.10% | (70,334.00) | 1.59% | (71,454.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 382,548.00 | -8.70% | 349,275.00 | -60.94% | 136,432.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 34,549,222.00 | -4.51% | 32,990,202.00 | -0.76% | 32,739,037.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (2,980,686.00) | | (1,983,263.00) | | (1,682,961.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 9,897,826.00 | | 6,917,140.00 | | 4,933,877.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,917,140.00 | | 4,933,877.00 | | 3,250,916.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 11,900.00 | | 11,900.00 | | 11,900.00 |
| b. Restricted | 9740 | 603,812.00 | | 472,596.00 | | 370,071.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 2,332,150.00 | | 2,119,703.00 | | 2,094,894.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,969,278.00 | | 2,329,678.00 | | 774,051.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,917,140.00 | | 4,933,877.00 | | 3,250,916.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 3,969,278.00 | | 2,329,678.00 | | 774,051.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 3,969,278.00 | | 2,329,678.00 | | 774,051.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 11.49% | | 7.06% | | 2.36% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AJ, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 2,145.00 | | 2,110.66 | | 2,101.89 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 34,549,222.00 | | 32,990,202.00 | | 32,739,037.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 34,549,222.00 | | 32,990,202.00 | | 32,739,037.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 1,036,476.66 | | 989,706.06 | | 982,171.11 |
| 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) | | 1,036,476.66 | | 989,706.06 | | 982,171.11 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | NO |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2017-18 Expenditures |
|--|---|---------------------------------------|---|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 34,549,222.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 2,610,329.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 131,571.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 452,269.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 43,719.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 23,791.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 382,548.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 2,591,176.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 3,625,074.00 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 minus 8000-8699 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | | 147,061.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 28,460,880.00 |

| Section II - Expenditures Per ADA | | 2017-18 Annual ADA/ Exps. Per ADA |
|--|---------------|---|
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | | 2,154.94 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 13,207.27 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 26,478,400.88 | 12,253.98 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 26,478,400.88 | 12,253.98 |
| B. Required effort (Line A.2 times 90%) | 23,830,560.79 | 11,028.58 |
| C. Current year expenditures (Line I.E and Line II.B) | 28,460,880.00 | 13,207.27 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

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

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 | (1,500.00) | 0.00 | (70,263.00) | | | | |
| Other Sources/Uses Detail | | | | | 86,395.00 | 362,548.00 | | |
| Fund Reconciliation | | | | | | | | |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 111 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 121 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 131 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 1,500.00 | 0.00 | 70,263.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 97,080.00 | 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 | | | | | 285,468.00 | 86,395.00 | | |
| Fund Reconciliation | | | | | | | | |
| 211 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 251 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 351 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 511 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 531 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 561 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 571 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 611 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund | Interfund | Due From | Due To |
|---|--------------------------|-----------------------|----------------------------|-----------------------|---------------------------|----------------------------|---------------------|---------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | Transfers In 8900-8929 | Transfers Out 7600-7629 | Other Funds 9310 | Other Funds 9610 |
| 621 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 631 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 661 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 671 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 711 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 761 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 951 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 1,500.00 | (1,500.00) | 70,263.00 | (70,263.00) | 468,943.00 | 468,943.00 | | |

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 | 2,146.95 | 2,145.00 | | |
| Charter School | 0.00 | 0.00 | | |
| Total ADA | 2,146.95 | 2,145.00 | -0.1% | Met |
| 1st Subsequent Year (2018-19) | | | | |
| District Regular | 2,118.08 | 2,110.66 | | |
| Charter School | | | | |
| Total ADA | 2,118.08 | 2,110.66 | -0.4% | Met |
| 2nd Subsequent Year (2019-20) | | | | |
| District Regular | 2,098.73 | 2,101.89 | | |
| Charter School | | | | |
| Total ADA | 2,098.73 | 2,101.89 | 0.2% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|------------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2017-18) | | | | |
| District Regular | 2,307 | 2,305 | | |
| Charter School | | | | |
| Total Enrollment | 2,307 | 2,305 | -0.1% | Met |
| 1st Subsequent Year (2018-19) | | | | |
| District Regular | 2,275 | 2,267 | | |
| Charter School | | | | |
| Total Enrollment | 2,275 | 2,267 | -0.4% | Met |
| 2nd Subsequent Year (2019-20) | | | | |
| District Regular | 2,255 | 2,258 | | |
| Charter School | | | | |
| Total Enrollment | 2,255 | 2,258 | 0.1% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|--|---|---|--|
| Third Prior Year (2014-15) | | | |
| District Regular | 2,318 | 3,853 | |
| Charter School | | (1,347) | |
| Total ADA/Enrollment | 2,318 | 2,506 | 92.5% |
| Second Prior Year (2015-16) | | | |
| District Regular | 2,179 | 3,429 | |
| Charter School | | (1,102) | |
| Total ADA/Enrollment | 2,179 | 2,327 | 93.6% |
| First Prior Year (2016-17) | | | |
| District Regular | 2,143 | 2,287 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 2,143 | 2,287 | 93.7% |
| Historical Average Ratio: | | | 93.3% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 93.8% |

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 A1, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|------------|
| Current Year (2017-18) | | | | |
| District Regular | 2,145 | 2,305 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 2,145 | 2,305 | 93.1% | Met |
| 1st Subsequent Year (2018-19) | | | | |
| District Regular | 2,111 | 2,267 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 2,111 | 2,267 | 93.1% | Met |
| 2nd Subsequent Year (2019-20) | | | | |
| District Regular | 2,102 | 2,258 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 2,102 | 2,258 | 93.1% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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) | 23,099,656.00 | 23,575,874.00 | 2.1% | Not Met |
| 1st Subsequent Year (2018-19) | 23,601,514.00 | 24,572,406.00 | 4.1% | Not Met |
| 2nd Subsequent Year (2019-20) | 23,880,873.00 | 24,805,592.00 | 3.9% | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The change in projected LCFF revenue has changed by more than 2% in the current and subsequent fiscal years because the projections have been updated to reflect the Governor's January budget proposal, which fully funds the Local Control Funding Formula with estimated COLA of 1.56% in 2017-18, 2.51% in 2018-19, and 2.41% in 2019-20.

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) | 15,420,842.59 | 18,874,576.07 | 81.7% |
| Second Prior Year (2015-16) | 16,543,373.15 | 20,797,844.78 | 79.5% |
| First Prior Year (2016-17) | 17,502,818.27 | 20,436,123.29 | 85.6% |
| Historical Average Ratio: | | | 82.3% |

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 79.3% to 85.3% | 79.3% to 85.3% | 79.3% to 85.3% |

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) | 17,205,791.00 | 20,828,046.00 | 82.6% | Met |
| 1st Subsequent Year (2018-19) | 17,274,582.00 | 20,945,906.00 | 82.5% | Met |
| 2nd Subsequent Year (2019-20) | 17,492,269.00 | 20,911,910.00 | 83.6% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

| Object Range / Fiscal Year | First Interim | Second Interim | | Percent Change | Change Is Outside Explanation Range |
|----------------------------|--|--|--|----------------|--|
| | Projected Year Totals (Form 01CSI, Item 6A) | Projected Year Totals (Fund 01) (Form MYPI) | Projected Year Totals (Fund 01) (Form MYPI) | | |

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

| | | | | |
|-------------------------------|--------------|--------------|-------|----|
| Current Year (2017-18) | 2,502,431.00 | 2,527,387.00 | 1.0% | No |
| 1st Subsequent Year (2018-19) | 2,381,157.00 | 2,302,620.00 | -3.3% | No |
| 2nd Subsequent Year (2019-20) | 2,405,666.00 | 2,328,484.00 | -3.2% | No |

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2017-18) | 3,359,086.00 | 3,290,488.00 | -2.0% | No |
| 1st Subsequent Year (2018-19) | 1,929,866.00 | 2,080,352.00 | 7.8% | Yes |
| 2nd Subsequent Year (2019-20) | 1,926,710.00 | 1,937,961.00 | 0.6% | No |

Explanation:
(required if Yes)

In 2018-19 the Other State Revenue has increased more than the standard range, mainly due to deferring \$142,513 in CTE grant revenue that will not be expended in 2017-18.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

| | | | | |
|-------------------------------|--------------|--------------|------|----|
| Current Year (2017-18) | 3,981,220.00 | 4,148,390.00 | 4.2% | No |
| 1st Subsequent Year (2018-19) | 3,536,154.00 | 3,691,932.00 | 4.4% | No |
| 2nd Subsequent Year (2019-20) | 3,560,790.00 | 3,713,540.00 | 4.3% | No |

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2017-18) | 1,961,723.00 | 1,883,151.00 | -4.0% | No |
| 1st Subsequent Year (2018-19) | 1,516,805.00 | 1,524,787.00 | 0.5% | No |
| 2nd Subsequent Year (2019-20) | 1,492,145.00 | 1,368,257.00 | -8.3% | Yes |

Explanation:
(required if Yes)

The budgeted change in books and supplies for the 2019-20 year exceeds the standard range due to spending the remainder of the CTE grant in 2018-19. This is a reduction of \$142,153 in expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

| | | | | |
|-------------------------------|--------------|--------------|------|----|
| Current Year (2017-18) | 5,976,491.00 | 6,016,273.00 | 0.7% | No |
| 1st Subsequent Year (2018-19) | 5,019,939.00 | 5,127,040.00 | 2.1% | No |
| 2nd Subsequent Year (2019-20) | 4,948,435.00 | 5,055,610.00 | 2.2% | No |

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|--------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2017-18) | 9,842,737.00 | 9,966,265.00 | 1.3% | Met |
| 1st Subsequent Year (2018-19) | 7,847,177.00 | 8,074,904.00 | 2.9% | Met |
| 2nd Subsequent Year (2019-20) | 7,893,166.00 | 7,979,985.00 | 1.1% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2017-18) | 7,938,214.00 | 7,899,424.00 | -0.5% | Met |
| 1st Subsequent Year (2018-19) | 6,536,744.00 | 6,651,827.00 | 1.8% | Met |
| 2nd Subsequent Year (2019-20) | 6,440,580.00 | 6,423,867.00 | -0.3% | 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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

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 | 643,274.36 | 1,044,970.00 | Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 1,036,847.00 | |

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 11.5% | 7.1% | 2.4% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 3.8% | 2.4% | 0.8% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2017-18) | (2,429,861.00) | 21,210,594.00 | 11.5% | Not Met |
| 1st Subsequent Year (2018-19) | (1,852,047.00) | 21,295,181.00 | 8.7% | Not Met |
| 2nd Subsequent Year (2019-20) | (1,580,436.00) | 21,048,342.00 | 7.5% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Unrestricted deficit spending has exceeded the standard in all three fiscal years, mainly due to increases in salaries and STRS and PERS rates combined with declining enrollment. The District will be reducing and restructuring positions and possible school sites to ensure budget deficits are eliminated or balanced within the standard.

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 | | Status |
|-------------------------------|--|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2017-18) | | 6,917,140.00 | Met |
| 1st Subsequent Year (2018-19) | | 4,933,877.00 | Met |
| 2nd Subsequent Year (2019-20) | | 3,250,916.00 | 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 | | Status |
|------------------------|-------------------------------------|--------------|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2017-18) | | 7,187,195.00 | Met |

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

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

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

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

10. CRITERION: Reserves

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

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

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

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

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

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

| | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 2,145 | 2,111 | 2,102 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

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) | 34,549,222.00 | 32,990,202.00 | 32,739,037.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 34,549,222.00 | 32,990,202.00 | 32,739,037.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 1,036,476.66 | 989,706.06 | 982,171.11 |
| 6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 1,036,476.66 | 989,706.06 | 982,171.11 |

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) | 3,969,278.00 | 2,329,678.00 | 774,051.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 3,969,278.00 | 2,329,678.00 | 774,051.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 11.49% | 7.06% | 2.36% |
| District's Reserve Standard (Section 10B, Line 7): | 1,036,476.66 | 989,706.06 | 982,171.11 |
| Status: | Met | Met | Not Met |

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The available reserves are below the standard in 2019-20 due to increased unrestricted deficit spending. This is due to increases in salaries and STRS and PERS rates combined with declining enrollment. The District will be reducing and restructuring positions and possible school sites to ensure budget deficits are eliminated or balanced within the standard.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

Although not a new liability since First Interim, the District has a potential liability for the MediCal Administrative Activities Program, as the Department of Health Care Services is requiring participants in the program to revise invoices from 2009-2010 to 2013-2014 and remove all general education Certificated salaries from the calculation, as their participation in the program has been disallowed by the Federal Government. As of March 13, 2018 the liability is unknown, but the District is assigning the potential liability in ending balance.

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 |
|---|---|---|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2017-18) | (4,313,277.00) | (4,372,499.00) | 1.4% | 59,222.00 | Met |
| 1st Subsequent Year (2018-19) | (4,407,483.00) | (4,540,682.00) | 3.0% | 133,199.00 | Met |
| 2nd Subsequent Year (2019-20) | (4,515,782.00) | (4,659,765.00) | 3.2% | 143,983.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2017-18) | 86,395.00 | 86,395.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2018-19) | 54,651.00 | 132,291.00 | 142.1% | 77,640.00 | Not Met |
| 2nd Subsequent Year (2019-20) | 0.00 | 67,140.00 | New | 67,140.00 | Not Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2017-18) | 91,867.00 | 382,548.00 | 316.4% | 290,681.00 | Not Met |
| 1st Subsequent Year (2018-19) | 162,177.00 | 349,275.00 | 115.4% | 187,098.00 | Not Met |
| 2nd Subsequent Year (2019-20) | 173,199.00 | 136,432.00 | -21.2% | (36,767.00) | 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. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The change exceeds the standard range for budgeted transfers in for 2018-19 and 2019-20 because they are necessary to cover projected Retiree Health Benefits expenditures.

- 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)

The transfers out of Fund 01 to Cafeteria Fund 13 and Fund 20 are budgeted to exceed the standard range for all three fiscal years to save for the increases in Retiree benefits as the District has eight new retirees. The full amount of District liability is being transferred to Fund 20, and will be transferred back to fund 01 to be expensed as the retirees utilize their benefits.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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 | | | | |
| Certificates of Participation | 19 | Funding from May 2017 Bond Sale | Escrow Account, to be paid by 2017 Refunding Bonds | 0 |
| General Obligation Bonds | 25 | 51-8611, 8614 52-8611, 8614 | 51-7433, 7434 52-7433, 7434 | 34,088,948 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1 | 01-8011 | All Salary Accounts | 116,166 |

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

| | | | | |
|-----------------------|----|---------------|---------------|------------|
| Bond Issue Premium | 25 | 52-8611, 8614 | 52-7433, 7434 | 1,622,797 |
| Bond Capital interest | 25 | 52-8611, 8614 | 52-7433, 7434 | 8,196,954 |
| Net Pension Liability | | | | 26,957,849 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 70,982,714 |

| 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 | 41,200 | 42,433 | 0 | 0 |
| Certificates of Participation | 200,000 | 0 | 0 | 0 |
| General Obligation Bonds | 1,976,413 | 2,081,350 | 2,174,819 | 2,275,169 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 126,712 | 140,613 | | |

Other Long-term Commitments (continued):

| | | | | |
|---|-----------|-----------|-----------|-----------|
| Bond Issue Premium | 0 | 196,191 | 196,191 | 141,781 |
| Bond Capital interest | 0 | 113,165 | 113,165 | 104,700 |
| Net Pension Liability | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 2,344,325 | 2,573,752 | 2,484,175 | 2,521,650 |
| Has total annual payment increased over prior year (2016-17)? | Yes | Yes | Yes | Yes |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The increase in long term commitments is being funded through property tax collections and the debt is paid from Bond Funds 51/52.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

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?

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 2,971,799.00 | 2,001,124.00 |
| 2,001,124.00 | 2,001,124.00 |

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

| Actuarial | Actuarial |
|--------------|--------------|
| Jul 01, 2016 | Jul 01, 2016 |

3. OPEB Contributions

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

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 164,870.00 | 164,870.00 |
| 164,870.00 | 164,870.00 |
| 164,870.00 | 164,870.00 |

- 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)

| | |
|------------|------------|
| 268,903.00 | 244,629.00 |
| 268,903.00 | 147,595.00 |
| 268,903.00 | 82,444.00 |

- 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)

| | |
|------------|------------|
| 222,585.00 | 244,629.00 |
| 175,348.00 | 147,595.00 |
| 194,265.00 | 82,444.00 |

- 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 | 27 |

4. Comments:

The District has eight new retirees for the 2018-19 fiscal year. They have not determined the years they want their OPEB benefits paid out, so contributions are budgeted for Fund 20 to cover District liability for OPEB. Once the retirees determine how they would like their benefits paid out the transfer to Fund 01 from Fund 20 will be increased and the increased expenditures in Fund 01 will be budgeted.

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 |
|---|----------------|
| | |
| | |

3. Self-Insurance Contributions

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

| First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
| | |
| | |
| | |

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

| | |
|--|--|
| | |
| | |
| | |

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 | 151.2 | 148.4 | 145.5 | 145.5 |

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?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

No

No

No

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

117,521

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 |
| 1,702,864 | 1,873,151 | 2,060,466 |
| 83.9% | 76.3% | 69.3% |
| 3.7% | -9.1% | -9.1% |

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 | | |
|----|--|--|

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 |
| 91,240 | 73,266 | 65,441 |
| 82.0% | -19.7% | -10.7% |

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

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 | 181.0 | 183.6 | 179.6 | 179.6 |

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?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

62,246

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

| Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 927,961 | 1,020,757 | 1,122,833 |
| 78.5% | 71.4% | 64.9% |
| 1.1% | -9.1% | -9.1% |

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 | | |
|----|--|--|

| |
|--|
| |
|--|

Classified (Non-management) Step and Column Adjustments

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

| Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 61,992 | 80,691 | 52,573 |
| 11.0% | 30.2% | -34.8% |

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

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

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

Classified (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2016-17) | Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 29.8 | 28.8 | 28.8 | 28.8 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

| Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------------------|----------------------------------|----------------------------------|
| 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 |
| 374,856 | 412,342 | 453,576 |
| 72.4% | 65.8% | 59.8% |
| -1.6% | -9.1% | -9.1% |

**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 |
| 24,540 | 25,499 | 16,359 |
| -36.6% | -3.9% | -35.8% |

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

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

| Current Year (2017-18) | 1st Subsequent Year (2018-19) | 2nd Subsequent Year (2019-20) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 13,860 | 13,860 | 13,860 |
| 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.

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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?

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review