First Interim Report

For

2017-2018

December 11, 2017

School Board's Goals

- Engaging and Responsive Climate and Culture
- College and Career Ready Graduates
- Exemplary Staff
- Parent and Community Engagement
- Access to Rigorous Instruction and Support
- Operational Excellence

Where EVERY student is given EVERY opportunity to demonstrate EXCELLENCE!

NORWALK – LA MIRADA UNIFIED SCHOOL DISTRICT

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Norwalk – La Mirada Unified School District
Business Services Division

To: Dr. Hasmik Danielian, Superintendent

From: Estuardo Santillan, Assistant Superintendent, Business Services
Manuel Cardoso, Director of Fiscal Services

Date: **December 11, 2017**

Re: **2017-2018 Budget Revision and First Interim Financial Report**

INTRODUCTION

The First Interim Report for fiscal year 2017-2018 is recommended for consideration and approval by the Board of Education at its December 11 meeting. The unrestricted and restricted General Fund is presented along with each of the other funds of the district and the required supplemental forms from the California Department of Education's (CDE) Standardized Account Code Software (SACS). The following summary reflects the major changes to the District's General Fund and a detailed explanation of revisions to 2017-2018 revenues and expenditures is discussed in this report.

	June 26, 2017 Adopted Budget	Dec. 11, 2017 First Interim	Differences
Beginning Fund Balance	$40,893,102	$40,673,467	($219,635)
Revenues	$207,578,041	$220,554,196	$12,976,155
Expenditures & Other Uses	$217,454,223	$227,330,254	$9,876,031
Net Changes (Revenue vs. Expenditure)	($9,876,182)	($6,776,058)	$3,100,124
Ending Fund Balance	$31,016,920	$33,897,409	$2,880,489
Minimum Reserve Level 3%	$6,523,627	$6,819,908	$296,281
Unassigned/Unappropriated	$23,549,379	$26,364,706	$2,815,327

In compliance with AB 1200 and other related legislation, the Governing Board of each school district must certify, at least twice each fiscal year, that the district can meet its financial obligations for the remainder of the current year and two subsequent fiscal years. The certification for the First Interim report will be **Positive**, and based on current projections, the district **will** meet its financial obligations for the **current and subsequent two fiscal years**.

CURRENT ECONOMIC CONDITIONS

On June 27, 2017, Governor Brown signed the final 2017-2018 State Budget, and although most district budgets were completed prior to the final budget, only a few changes were submitted following the enactment. The most significant feature of the Education Budget included $877 million in one-time discretionary funding that will be disbursed in 2017-2018, rather than 2018-2019. More recently, the Legislative Analyst's Office (LAO) has been revising revenue estimates upward, but as noted by School Services of California,

"the Governor has no obligation to follow the LAO forecast or any other forecast, and he may not agree with its assumptions." Nevertheless, districts are required to follow the State's current financial projections in preparation of their interim reports, and will be awaiting the Governor's 2018-2019 budget proposal on January 10, 2018, which will be his final year in office. Although the LAO report offers hope for higher Proposition 98 revenues, the Local Control Funding Formula (LCFF) is nearly 97% implemented and the January Proposal will give us the first look at how the Governor and Legislature will prioritize revenues in excess of those needed to maintain the LCFF.

DISTRICT OVERVIEW

The District's General Fund is presented in **unrestricted and restricted** totals, followed by the other individual funds, and additional required forms, which must be submitted to the Los Angeles County Office of Education (LACOE) for review.

This report reflects projected total revenues of $220.55 million and expenditures of $227.33 million. This difference between revenues and expenditures results in a projected General Fund deficit of **$6.8 million** in 2017-2018. This is a decrease of $3.10 million from the projected deficit reported in the previous period, and is primarily a result of including the new one-time discretionary funds.

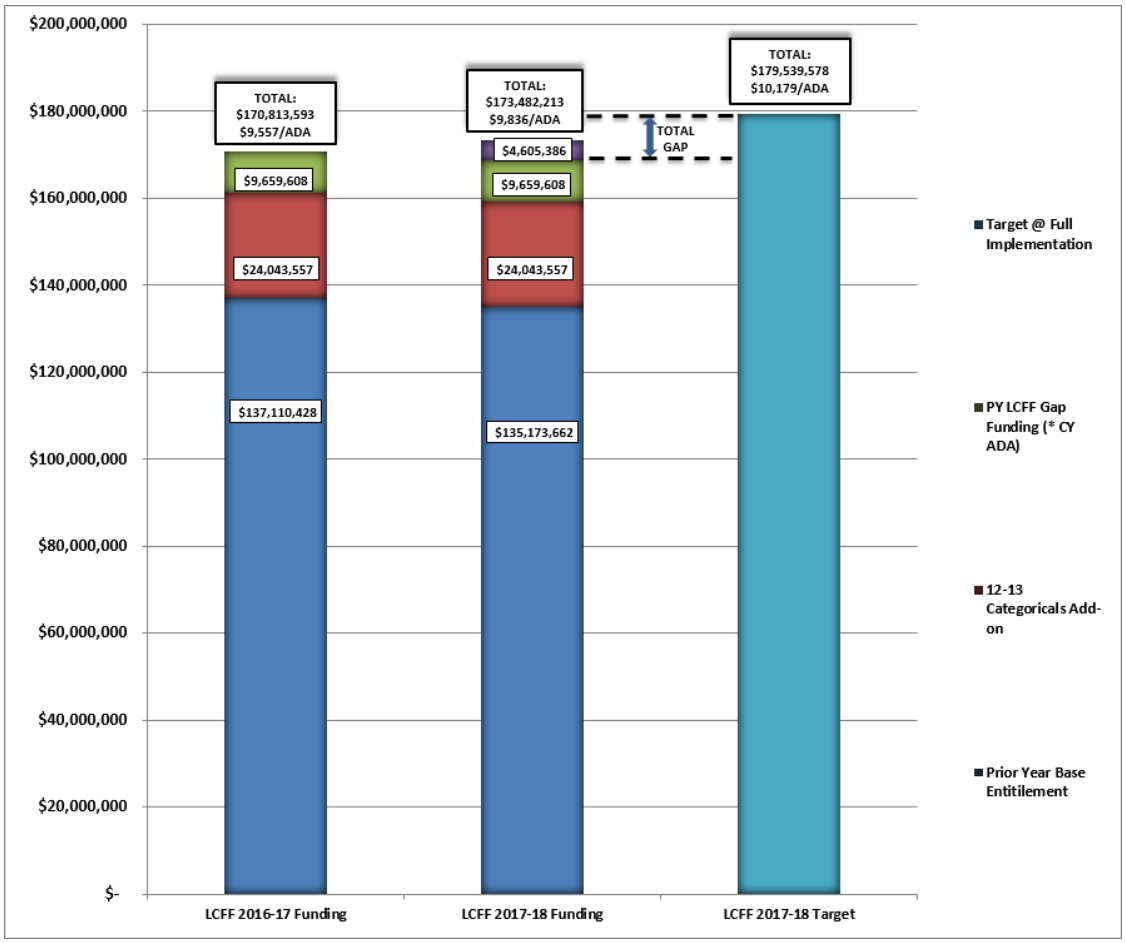
It is important to reiterate that the LCFF changed the funding formula for school districts, and was a result of a political deal by the Governor to repay education agencies for funding cuts made during the start of the Great Recession in 2008-2009. The deal created a "LCFF target" calculation for each specific district that would be funded every year until fully repaid, and which is not expected to be fully implemented until 2020-2021.

The LCFF target amount at full implementation is calculated to determine the level of funding for that fiscal year, also referred to as the "GAP percentage." This does not mean that each district will receive increases equal to these amounts, but that each district's GAP (the difference between their minimum state funding and their Target amounts) would be funded by those percentages. For 2017-2018, Norwalk-La Mirada's GAP funding increase is estimated at $4.61 million, and brings the district to within nearly 97% of its full implementation Target of $179.54 million. Provided on Page 3 is a graph illustrating the 2017-2018 updated estimated calculation.

The Department of Finance's (DOF) 2017-2018 GAP projection has been updated for the current and subsequent two years, and while we continue to experience volatility and uncertainty as the state updates its revenue projections, the impact of the changes become less significant as the GAP shrinks. Following the completion and approval of the District's Adopted Budget, the DOF revised its estimates for closing the LCFF funding GAP, as shown below:

- **2017-2018:** Revised from 43.97% to 43.19%
- **2018-2019:** Revised from 71.53% to 66.12%
- **2019-2019:** Revised from 73.51% to 64.92%

GRAPH I



LACOE continues to recommend *that districts projecting an increase in LCFF revenues in 2018-2019 and beyond also assign, reserve or otherwise set-aside the projected increase. If districts budget this increased revenue and associated expenditure, they must have a contingency or alternative plan in place should these funds fail to materialize.* The District's multi-year projection reflects the DOF's estimates for LCFF funding and requirements for LCAP proportionality. **Staff is working on finalizing the budget contingency plan to offset declining enrollment, TANLA and CSEA settlement agreements, and increases to pension contributions to mitigate deficit spending and maintain solvency in the future. Initial expenditure reductions have been included in the current and subsequent fiscal years and detailed in the expenditure section on Page 6.**

Multi-year Projections and Reserves

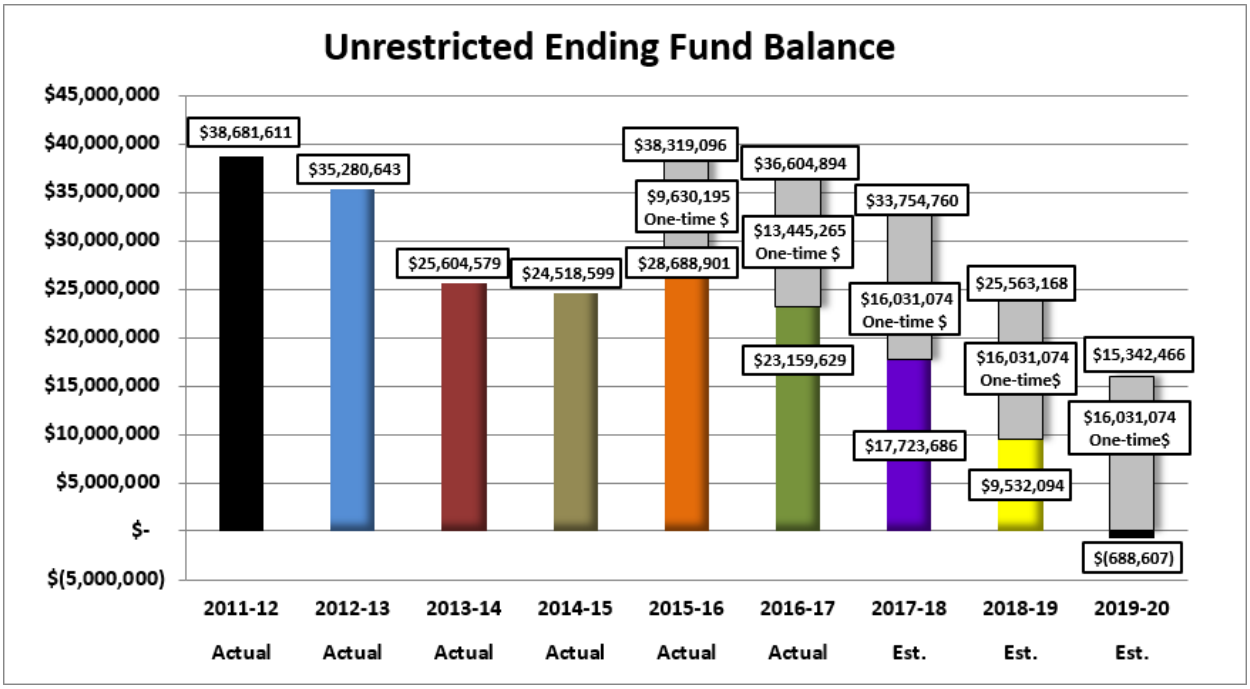
In compliance with County requirements, this First Interim report includes projections for the current and two subsequent fiscal years. **Based on current projections, the district will meet its fiscal obligations for the current and two subsequent fiscal years**, with estimated available reserves of 14.06% in 2017-2018, 10.88% in 2018-2019, and 6.33% in 2019-2020.

County offices continue to reinforce the need for reserves over the minimum reserve requirements. **The typical three percent (3%) reserve minimum or roughly $7 million, represents less than half of one months' payroll for our district. The experience of**

the most recent recession has clearly demonstrated that minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn.

The district's historical unrestricted General Fund ending fund balance, as shown on Graph II has been trending significantly lower, from a high of $38.68 million in 2011-2012, to $24.52 million in 2014-2015. Although 2015-2016 and 2016-2017 reserves levels saw significant increases from the prior years, it was a direct result of the district receiving one-time state funds of $13.4 million. The 2017-2018 fiscal year also contains an additional $2.5 million in one-time funds, bringing the total received to over $16.0 million for the three-year period. Although districts would prefer year-over-year ongoing funding to keep pace with pension increases, these additional one-time funds have allowed us to remain solvent, as shown in the estimates for fiscal year 2019-2020. **The maintenance of reserves well in excess of the minimum is justified as expenditures are expected to outpace revenue in the forecast and will continue to only provide temporary relief.**

GRAPH II



Other significant items included in and affecting unrestricted revenues and expenditures are explained below:

Revenues

- The LCFF funding formula is included in the current budget and subsequent fiscal years with the following assumptions:

	2017-2018	2018-2019	2019-2020
Statutory COLA	1.56%	2.15%	2.35%
GAP Funding Projected	43.19%	66.12%	64.92%
GAP Funding Budgeted	43.19%	66.12%	64.92%

- The **COLAs** are used to increase LCFF Base Grants annually, and it is important to note that the **COLA affects only the calculation of the LCFF Target, and does not describe the net increase in funding for each district.**

- GAP funding increases for 2018-2019 and 2019-2020 are calculated based on the Department of Finance's updated figures, and **the budget includes the projected increase in LCFF GAP funding estimated at $4.4 million and $6.2 million respectively.**

♦ Declining enrollment and attendance continues to impact funding even under the new LCFF formula, in addition to the "unduplicated pupil count." **Since 2002-2003 and through 2016-2017, ADA has declined by more than 5,000 students. For 2017-2018 through 2019-2020, an additional decline of 300 per year is projected; which reflects current trends in enrollment compared to previous years.** Reduced revenue from this decline in enrollment is included in projections, and the unknown changes in the unduplicated count will also impact future funding.

♦ **Education Protection Account (EPA)** was established to collect and disburse the temporary taxes generated under Proposition 30, and was extended with the passage of Proposition 55 for an additional 12 years through 2030. The Governing Board makes the spending determination of these funds annually in an open session of a public meeting, and for this reporting period; EPA revenue is estimated at $21.9 million, a slight decrease of $0.21 million from the Adopted Budget.

♦ **Other one-time significant revenues** are provided on a prior year per-ADA basis, and are estimated at $2.6 million for 2017-2018 but are removed in 2018-2019.

♦ Temporary increases for interest and lottery income are included in 2017-2018 due to strong cash reserves and better rates.

Expenditures

♦ A tentative collective bargaining agreement between the district and the Teachers Association (TANLA) has been reached for 2017-2018. The following cost component is incorporated in the district budget and multi-year projections:
- District will provide an ongoing salary increase of 1.56% for TANLA approved salary schedules, retroactive to July 1, 2017.

♦ Classified School Employees (CSEA) bargaining unit negotiations are still underway for 2017-2018, and budgets do not reflect any changes.

♦ Since the "Great Recession" of 2008-2009, the district and Board of Education have remained competitive and provided employees with the following salary and health and benefit increases:

Fiscal Year	Salary Increase (on-going)	Salary Increase (one-time)	Health & Welfare Contribution & other negotiated increases	Health & Welfare On-going
2007-2008	4.00%			
2008-2009	0.00%		District contribution from $8,500 to $8,750	
2009-2010	0.00%		District contribution from $8,750 to $9,000	
2010-2011	0.00%		One-time $1.5 million credit to H&W	
2011-2012	0.00%		One-time $1.0 million credit to H&W	
2012-2013	0.00%		One-time bonus CSEA=$1.2mil; TANLA=$144k	
2013-2014	3.125%		District contribution from $9,000 to $9,800	$600,000
2014-2015	4.00%		District contribution from $9,800 to $10,075	$800,000
2015-2016	5.00%		TK-3 class-size lowered	
2016-2017	3.00%	1.50%	District contribution from $10,075 to $10,350	$1,000,000
2017-2018	1.56%			
	16.685%	**Salary increases (on-going) since fiscal year 2013-2014**		
	1.500%	**Salary increase (one-time)**		
		Health and Welfare benefit cap from $8,500 to $10,350 and yearly contributions from $0 to $1,000,000		

- Automatic employee step, scale and longevity increases are included in the projections, as well as offsets for attrition.

- Health and welfare benefits are budgeted $22.3 million, which reflects an estimated per-employee contribution of $12,482, inclusive of the on-going contribution. Subsequent years include increases for $1.0 million on-going contribution, which is budgeted at $0.68 million for the General Fund.

- CalSTRS and CalPERS employer rates will continue to increase and these changes have been incorporated into the District's multi-year projections. Changes in rates and unrestricted expenditure increases are as follows:

Employer Rates	2017-18	2018-19	2019-20	2020-21
STRS	14.43%	16.28%	18.13%	19.10%
Rates	+1,556,097	+1,555,721	+1,586,840	+803,753
PERS	15.531%	18.10%	20.80%	23.80%
Rates	+489,311	+613,670	+579,634	+738,817

- Increases are projected for utilities and other operations of the district based on the consumer price index and industry expectations; however, as the district continues to implement energy-efficient solutions savings could be realized in future years.

- Initial expenditure reductions for the budget contingency plan to mitigate deficit spending and maintain solvency have been included in the current and subsequent fiscal years are estimated to reduce expenditures by $4.26 million over the three-year reporting period.

- LCAP proportionality percentage requirements for supplemental/concentration grants are projected at 20.92%, or $29.3 million for 2017-2018. As required, LCAPs continue to be monitored for progress toward meeting the goals and expenditures for the supplemental/concentration proportionality pupils. LCAP proportionality

requirements for 2018-2019 and 2019-2020 are estimated at $3.13 million and $1.16 million, and have been earmarked in the multi-year projections to lower TK-3 class-sizes and increase/improve educational programs.

- Governmental Accounting Standards Board (GASB) recently implemented GASB Statements No. 67 and 68, which made fundamental changes to pension accounting standards. The most significant impact of these statements is that they change the way the liability for pensions is calculated and requires employers and the state to recognize a portion of the liability in their financial statements. The proportional share of the net pension liability estimate for the district is $8.6 million, and equally increases budgeted revenues and expenditures, but will affect the district financial statements and potential credit ratings and ability to issue debt.

SUMMARY

The budget overview is intended to update and provide information to the Board of Education and stakeholders to assist in further developing goals, and planning for 2017-2018 and beyond. Additionally, the California Department of Education (CDE) is preparing the California School Dashboard (Dashboard) which will also be used to identify school districts for technical assistance, using criteria adopted by the State Board of Education (SBE). Under the new California System of Support, county offices of education (COEs) will take the lead in ensuring that support providers work collaboratively with districts to identify problems and provide assistance.

As we strive to continuously improve student outcomes, we face the ongoing challenge of allocating new funds for LCAP purposes while maintaining core services with limited resources to maximize results. In addition, we are experiencing a leveling of funding increases and future decreases as our costs will continue to rise to cover regular expenditures and new increases to pension costs.

The County Office will evaluate our financial solvency against the State Criteria and Standards, and that emphasis will be placed on **maintaining fiscal solvency and protecting the integrity of educational programs**. The district is completing contingency plans for decreases in revenues from declining enrollment and increases in fixed operating costs such as increasing employer payroll contributions to employee retirement systems, rising costs of health insurance, and new minimum wage requirements.

We will continue to assess our individual situation, work closely with the stakeholders, and plan accordingly to maintain fiscal solvency and protect the integrity of educational programs.

For the 2017-2018 First Interim, **staff is recommending the report be presented to the Board of Education, and filed with a "Positive Certification", which indicates that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years.**

First Interim Report - Working Assumptions

Factors	2017-2018	2018-2019	2019-2020
LCFF/Revenue Limit Sources:			
Cost-of-Living Adjustment Rate [1]	1.560%	2.150%	2.350%
K-3 Grade Span Prior Year Base Grant	$7,083	$7,193	$7,348
K-3 Grade Span COLA	$110	$155	$173
K-3 Adjusted Base Grant	**$7,193**	**$7,348**	**$7,521**
4-6 Grade Span Prior Year Base Grant	$7,189	$7,301	$7,458
4-6 Grade Span COLA	$112	$157	$175
4-6 Adjusted Base Grant	**$7,301**	**$7,458**	**$7,633**
7-8 Grade Span Prior Year Base Grant	$7,403	$7,518	$7,680
7-8 Grade Span COLA	$115	$162	$180
7-8 Adjusted Base Grant	**$7,518**	**$7,680**	**$7,860**
9-12 Grade Span Prior Year Base Grant	$8,578	$8,712	$8,899
9-12 Grade Span	$134	$187	$209
9-12 Adjusted Base Grant	**$8,712**	**$8,899**	**$9,108**
Augmentation Grants:			
Grades K-3 Class-size Reduction	**$748**	**$764**	**$782**
Grades 9-12 Career-Tech Education	**$227**	**$231**	**$237**
LCFF GAP Funding Level Projected	43.190%	66.120%	64.920%
LCFF GAP Funding Level Budgeted	43.190%	66.120%	64.920%
Other Income & Categorical Programs [1]			
Special Education (on state and local share only)	1.560%	2.150%	2.350%
Federal Programs	0.000%	0.000%	0.000%
Mandated Cost Block Grant & Reimbursement K-8	$30.34/ADA	$30.34/ADA	$30.34/ADA
Mandated Cost Block Grant & Reimbursement 9-12	$58.25/ADA	$58.25/ADA	$58.25/ADA
Lottery Income:			
Unrestricted	$146.00/ADA	$146.00/ADA	$146.00/ADA
Restricted	$48.00/ADA	$48.00/ADA	$48.00/ADA
Interest Income (Los Angeles County Treasury)	1.39%	1.39%	1.39%
One-Time Discretionary Funding	$147/ADA	$0/ADA	$0/ADA
Projected Enrollment	17,915	17,581	17,253
Projected Growth/Decline in Student Enrollment	(458)	(334)	(328)
Projected Unduplicated Pupil Count [2]	13,199	12,924	12,649
Percentage of Unduplicated Pupils	73.68%	73.51%	73.31%
Percentage of Unduplicated Pupils (rolling average)	73.29%	73.49%	73.50%
LCFF/State Aid ADA (Funded Level-incl. County) [3]	17,638	17,331	17,032
Incremental Change in ADA	(236)	(306)	(300)
Expenditure Assumptions:			
Employee Salaries [4]	1.56% On-going	None Negotiated	None Negotiated
Negotiated Class-size and staffing ratio changes	As Budgeted	TK/3- 26:1 to 25:1	TK/3- 25:1 to 24:1
Step / Scale & Anniversary Increases [5]	As Budgeted	$1,003,187	$1,015,731
Health & Welfare (District Contribution)	$10,350/FTE + $1,000,000 Annually	$10,350/FTE + $1,000,000 Annually	$10,350/FTE + $1,000,000 Annually
STRS & PERS Employer Rates	14.43% & 15.531%	16.28% & 18.10%	18.13% & 20.80%
Other Expenses (4000s - 6000s)	As Budgeted	2017-18 + CPI	2018-19 + CPI
Other Adjustments (RRMA Contribution Requir.)	As Budgeted	Phase in to 3%	Phase in to 3%
LCAP Supplemental/Concentration Proportionality	As Budgeted	+$3,130,255	+$1,162,316

[1] Please note that there is no assurance that out-year COLAs will be funded

[2] LCFF calculations use a three-year rolling average

[3] For 2017-18, budgeted revenues are based on claimed ADA from 2016-17, likewise, revenue projections for 2018-19 and 2019-20 are based on prior year projected P-2 ADA totals. Change reflects current enrollment trends for 2017-18

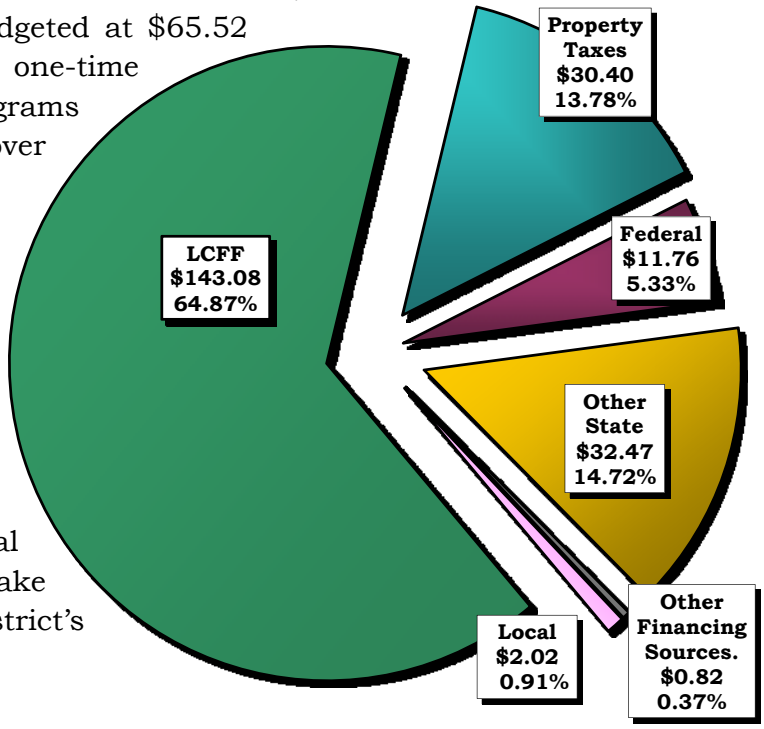
[4] Negotiations for 2017-18 have been settled for TANLA, and remain unsettled for CSEA

[5] Amounts shown reflect unrestricted and restricted amounts and have been adjusted for attrition (10 Retirements)

First Interim
Fiscal Year: 2017-2018
Budget Considerations and Revisions

GENERAL FUND REVENUES

The district's total projected budgeted income for the General Fund is $220.55 million, an increase of $2.79 million from unrestricted sources and an increase of $10.19 million from restricted sources, as compared to the Adopted Budget report, resulting in a net increase of $12.98 million. Estimated unrestricted revenues total $155.04 million, and restricted revenues are budgeted at $65.52 million. Current income is inclusive of one-time revenue and deferrals; and restricted programs have been revised to reflect carryover adjustments.



As depicted in the pie chart, the largest sources of income are LCFF and Property Taxes and when combined, make up total LCFF/Revenue Limit sources. Of the total budgeted income, 78.66% is attributed to LCFF/Revenue Limit sources. State sources of income account for 14.72%. Federal, other local revenue, and other financing sources make up the remaining portion of the District's General Fund revenue.

Local Control Funding Formula (8000-8099) $173,482,213

LCFF/Revenue limit income has been budgeted at $173.48 million, representing 95.5% of unrestricted revenues, excluding contributions. The projected total LCFF/Revenue Limit represents a slight decrease of **$0.09** million from the Adopted Budget, caused by various changes in the reporting factors, including revisions from ADA reporting, unduplicated pupil count percentages going from **73.16% to 73.29%**, and an increase in the GAP percentage going from **43.97% to 43.19%.**

The LCFF formula at full implementation is illustrated in Table 1 on Page 10, and begins with all school districts receiving **base grants** per-student for four grade spans (K-3, 4-6, 7-8, and 9-12), which is then adjusted annually by the statewide cost of living adjustment (COLA) percentage, currently projected at **1.56%** for 2017-2018. **It is important to note that the COLA affects only the calculation of the LCFF Target, and does not describe**

the net increase in funding for each district. The LCFF calculation then adds additional amounts per-student by adjusting the base grant by 10.4% to support grades K-to-3 class-size reduction (CSR), and an adjustment of 2.6% to the base grant for career technical education (CTE) in grades 9-to-12.

School districts who have high-need students identified as English learners, foster youth, homeless, and low-income - referred to as the **unduplicated student count -** also receive additional **Supplemental and Concentration** grants per-student. The **Supplemental** grant funding provides 20% of the base grant for all unduplicated students; and districts with unduplicated counts greater than 55% also receive **Concentration** grant funding, which provides 50% of the adjusted base grant for unduplicated students above the 55% threshold.

TABLE I

	Factors	K-3	4-6	7-8	9-12
A	**Base Grant** Amount per ADA	$7,083	$7,189	$7,403	$8,578
B	Cost of Living Adjustment (COLA)=1.56%	$110	$112	$115	$134
C = A x B	Adjusted **Base Grant** per ADA	**$7,193**	**$7,301**	**$7,518**	**$8,712**
D	Augmentation grants (CSR and CTE)	$748	$0	$0	$227
E = C + D	**Total Adjusted grant per ADA**	**$7,941**	**$7,301**	**$7,518**	**$8,939**
F	**% Unduplicated count** *(3 yr. rolling average)*	**73.29%**	**73.29%**	**73.29%**	**73.29%**
G = (E x 20%) x F	**73.29% of Supplemental**	$1,164	$1,070	$1,102	$1,310
H = (E x 50%) x (F – 55%)	***18.29% of Concentration*** *(% above 55%)*	$726	$668	$688	$817
I = E + G + H	**Total 2017-18 LCFF Target grant per ADA**	**$9,831**	**$9,039**	**$9,308**	**$11,067**

Other Elements that Affect the LCFF Calculation

Proposition 30-Education Protection Account & Property Taxes

The EPA established the collection and disbursement of the temporary taxes generated under the voter approved Proposition 30 passed in 2012 and extended under Proposition 55 in 2016. As districts generate and receive EPA funds as part of the LCFF formula, the amount of state funding received by districts is reduced by one dollar for each dollar received – similar to local property taxes – and thus reducing the portion paid by the state to districts. EPA revenues for the current period are estimated at $21.94 million, a decrease of $0.21 million from the Adopted Budget report.

CALPADS - Enrollment, Average Daily Attendance, and Unduplicated Pupils

The LCFF Funding for "Base grants" is multiplied on **grade-span** average daily student attendance generated through the Second Period Attendance (P-2) for students. Under the funding provisions for LCFF, the district is eligible to claim the higher ADA between current or prior fiscal year. Consequently, ADA generated revenue for 2017-2018 is based on the 2016-2017 P-2 ADA of 17,589.

Table II below details the cumulative ADA decline since 2002-2003, and also shows ADA claimed for regular and special education programs, but excludes students in non-public schools or agencies and county community schools.

TABLE II

Actual and Projected ADA			
Fiscal Year	Generated P2 ADA	Increase /(Decline)	Accumulated Decline
2002-03	22,849	242	
2003-04	22,797	(52)	(52)
2004-05	22,347	(450)	(502)
2005-06	21,779	(568)	(1,070)
2006-07	21,227	(552)	(1,622)
2007-08	20,799	(428)	(2,050)
2008-09	20,348	(451)	(2,501)
2009-10	19,971	(377)	(2,878)
2010-11	19,541	(430)	(3,308)
2011-12	19,175	(366)	(3,674)
2012-13	18,851	(324)	(3,998)
2013-14	18,531	(320)	(4,318)
2014-15	18,181	(350)	(4,668)
2015-16	17,807	(374)	(5,042)
2016-17	17,572	(235)	(5,277)
2017-18 Est.	17,272	(300)	(5,577)
2018-19 Est.	16,972	(300)	(5,877)
2019-20 Est.	16,672	(300)	(6,177)

* excludes NPS & County Operated ADA

For 2017-2018 through 2019-2020, the table above reflects staff's projections of a further **decline in enrollment of 300 students per year.** This projection has been updated to reflect current trends for the past three years, which for the current reporting period **the impact from this decline will continue to lower LCFF funding by approximately $1.9 million in 2017-2018.**

As the state provides increases in funding, districts with larger unduplicated counts are receiving significantly more dollars. The district's **73.29% unduplicated student count** is slightly above the state-wide average, and provides these additional supplemental and concentration grants to help improve or increase services and outcomes for students.

Because CALPADs data is used in a variety of revenue calculations for districts, it is imperative that the data be reviewed for accuracy and completeness. Staff continues to monitor enrollment, attendance, the unduplicated pupil count, and their overall impact to LCFF revenues.

Federal Revenues (8100-8299) $11,758,555

Federal income has been revised from $11.97 million to $11.76 million; this net decrease of $0.21 million is comprised of an increase of $0.28 million in actual carryover funds and a decrease of $0.44 million for program funding updates as provided on Table III below.

TABLE III

	Program Change	Carryover	Total Amount
NCLB: Title I, Part A	($307,929)	$62,742	($245,187)
Migrant Education	11,906		11,906
SpEd: IDEA, Local Assistance	(2,222)		(2,222)
Carl Perkins 132	2,916		2,916
NCLB: Title II, Part A-Teacher Quality	(80,902)	19,230	(61,672)
NCLB: Title II, Part B-Ca. Math & Science		37,425	37,425
21st Century		70,676	70,676
NCLB: Title III – LEP	(1,587)	35,226	33,639
NCLB: McKinney-Vento Homeless	(20,546)		(20,546)
Elementary & Secondary Counseling Grant		2,035	2,035
Medi-Cal Admin Activities-MAA	(40,469)		(40,469)
Total Change in Restricted Income:	**($438,833)**	**$227,334**	**($211,499)**

- Additionally, Pages 19-20 of this report provide detailed information related to program operating expenditures using these federal funds.

State Revenues (8300-8599) $32,474,621

State revenues are budgeted at $32.47 million, an increase of $12.84 million, or 65.41% from the Adopted Budget report; this increase is primarily the result of $11.83 million in new funding for GASB 67/68 reporting changes, $1.01 million for minor program funding updates, and adjustments to carryover budgets to reflect actual amounts. Listed in the next section are the collective changes and brief explanations for both restricted and unrestricted program adjustments since Adopted Budget:

Lottery
Projected totals now exclude ROP/Adult Education ADA from funding levels, and reflect only student attendance. For this reporting period, per-pupil rates for 2017-2018 increased from the Adopted Budget from $144 to $146 per ADA for unrestricted sources, and from $45 to $48 per ADA for restricted sources. Thus, anticipated proceeds from Lottery, inclusive of restricted funding, increased $0.22 million to $3.63 million.

Mandated Cost Block Grant
Estimated income has been increased from $0.65 million to $0.68 million due to revision of the rates from $28.42 to $30.34 per ADA for grades K-8, and from $56.00 to $58.25 per ADA for grades 9-12. Funds received will continue to be used to support the ongoing costs of post-employment retiree benefits.

One-time significant State revenues continue to be a part of the Governor's strategy to provide additional funding to school districts without committing year-over-year increases. Provided below are the current year programs included in the budget:

- **Discretionary funds** intended by the state to pay down a portion of debt owed to LEAs. The final State Budget provided an amount of $147 per ADA for a total budgeted amount of $2.56 million.

- **CalSTRS On-behalf payments** for pension liabilities required under GASB Statements No. 67 and 68 have been budgeted. The proportional share of the net pension liability estimate for the District's General Fund is $8.2 million, and equally increases budgeted revenues and expenditures, but will also affect the district financial statements and potential credit ratings and ability to issue debt.

- **California Clean Energy Jobs** funds awarded and estimated at $1.06 million for this fiscal year. Most of these funds have been earmarked to hire a contractor that will provide engineering and planning services for energy projects.

- **Emergency Repair Program restricted** funds have been received and approved for damage caused at Norwalk High School's weight room. Remaining funds of $0.39 million have been budgeted to complete work on this project.

Special Education (informational only)
The major revenue source for Special Education is received from the state and is calculated utilizing the AB602 funding formula, a formula based on total K-12 ADA rather than ADA specific to pupils in the Special Education program. Total program funding is projected at $14.43 million. This amount includes state, federal and local revenues as listed in the table below:

TABLE IV

Source	Amount
State Aid (AB602)	$9,036,631
Low Incidence	46,870
Mental Health Pre-referral Services	1,043,624
Project WorkAbility 1	180,707
Transportation Income	0
State Sources Subtotal:	**$10,307,832**
Federal Programs	4,083,756
SELPA Excess Costs for ABC	43,321
Federal and Local Sources Subtotal:	**$4,127,077**
Total:	**$14,434,909**

A contribution from the General Fund, exclusive of Transportation and LCFF funding, is budgeted at $20.66 million, a slight increase from the Adopted Budget report of $0.06 million.

Other State Restricted Categorical Changes
- Other restricted revenues (excluding programs listed) increased by $0.36 million. This net increase is a combination of $0.17 million in adjustments to existing grant awards and an increase of $0.19 million for revisions to carryover to reflect actual amounts. The list of programs comprising this net increase is shown below on Table

V; for expenditure detail on these and the other restricted programs, please refer to Pages 19-20 of this report.

TABLE V

	Program Changes	Carryover	Total Amount
After School Ed & Safety (ASES)	$163,181		$163,181
Ca. Partnership Academy-VAPA	2,700	11,229	13,929
Career Technical Ed Incentive Grant		131,329	131,329
Tobacco Use and Prevention (TUPE)		6,666	6,666
California Partnership Academies	6,330	34,394	40,724
Total	**$172,211**	**$183,618**	**$355,829**

Local Revenues (8600-8799) $2,015,751

Local income from various sources increased by 27.69% or $0.44 million over the Adopted Budget. The increase is mainly due to $0.26 million in carryover now included, changes in interest income for higher rates and monthly cash balances of $0.10 million and receiving $0.07 million for three (3) new mini-grants from Skills USA, Cerritos College and Art Ed.

Other Financing Sources (8900-8979) $823,056

Other financing sources include transfers between unrestricted and restricted programs among the various funds of the school district (ARCC, post-employment benefits, and SACC Program) as authorized by the Board of Education. Budgeted income in this category remained unchanged from the Adopted Budget.

Contributions (8980-8999)

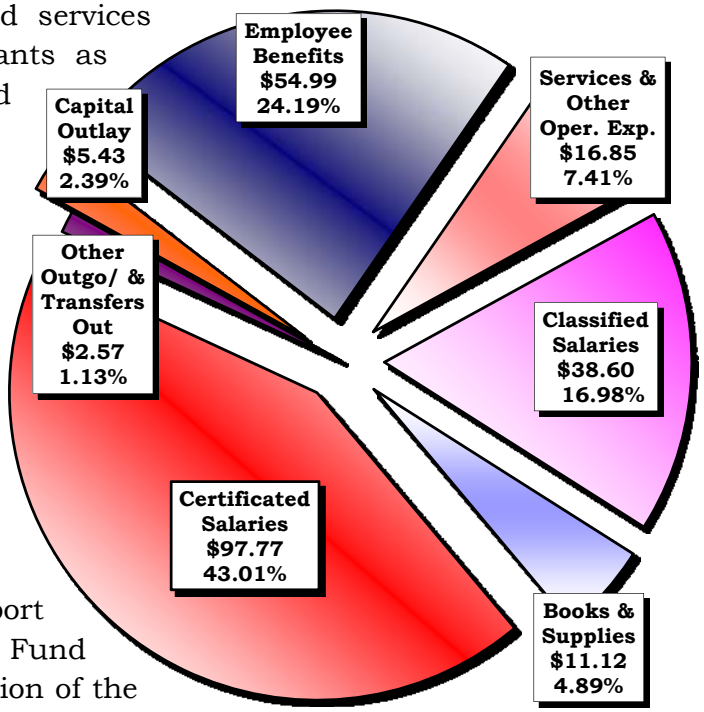
Contributions to restricted programs, from the unrestricted General Fund, are currently budgeted at $26.55 million, a slight increase of $0.06 million over the Adopted Budget report. The table listed below summarizes the programs encroaching on the General Fund and contribution adjustments for this reporting period:

TABLE VI

Program	Adopted Budget (from unrestricted sources)	First Interim Budget (from unrestricted sources)	Difference
Medi-Cal Billing Option	$453,082	$453,082	$0
Special Education	20,599,446	20,659,294	$59,848
Restricted Routine Maint. Account (RRMA)	5,271,622	5,271,622	$0
Medical Administrative Activities (MAA)	151,256	151,256	$0
Health on Wheels Program	15,914	15,914	$0
Totals:	**$26,491,320**	**$26,551,168**	**$59,848**

GENERAL FUND EXPENDITURES

The District's General Fund expenditures are budgeted at $227.33 million, a decrease of $0.21 million from unrestricted sources and an increase of $10.09 million from restricted sources, resulting in a net increase of $9.88 million or 4.54% over the Adopted Budget report. In addition to prior-year carry over adjustments, current expenditures reflect updated projections for new and improved services funded by supplemental/concentration grants as well as staffing revisions and revised projections and assumptions.



The expenditure pie chart illustrates the District's General Fund budget by spending category; of the total budgeted expenditures, $191.36 million or 84.18% is allocated to salaries and benefits; the remaining $35.97 million or 15.82% is allocated to books, materials, supplies, capital equipment, other operating expenditures, and other uses.

Major changes from the Adopted Budget report for the ***unrestricted*** portion of the General Fund are explained below. For the restricted portion of the budget, please refer to the *Summary Table by Major Object Code* on Pages 19-20.

Certificated and Classified Salaries (1000-2999) $136,371,175

Unrestricted certificated salaries are budgeted at $78.69 million and classified salaries are budgeted at $26.43 million for a combined total of $105.12 million. This is a decrease of **$0.58 million or -0.55%** from the $105.70 million budgeted at Adoption. Included in the budget are updated calculations for the salaries of 686 classroom teachers, 46 certificated site administrators, 36 counselors, 40 other certificated staff, 40 certificated and classified management staff, 8 confidential employees and 551 classified site and district staff.

Following are the explanations reflecting the **$0.58** million net decrease in ***unrestricted*** salaries for this reporting period:

- **Certificated Salaries – Net Decrease – $800,253**
  - A budget increase of **$1.19** million to cover the recently negotiated salary improvement of 1.56**%** ongoing retroactive to July 1, 2017 for certificated employees;

- A decrease of **$1.12** million resulted from updated enrollment projections which reduced staffing originally budgeted to maintain adequate staffing levels of student-teacher ratios;
- A change in funding for services covered under LCAP resulted in savings of **$0.70 million**;
- An increase of **$0.13** million to cover the expansion of the Saturday School program (STARS) at elementary and middle school sites;
- An increase of **$0.09** million to cover the addition of one (1) new counselor at the high school level;
- A decrease of **$0.11** million resulting from funding realignments to restricted sources for positions overseeing compliance of state and federal grants;
- A decrease of **$0.12** million due to TOSA funding shifts to federal programs;
- A net decrease of **$0.15** million resulting from line item shifts to materials and supplies and other services, position funding split revisions and salary recalculations for new hires.

♦ **Classified Salaries – Net Increase – $216,661**

- An increase of **$0.05** million to cover 1.56% ongoing salary improvement for Confidential and Classified Management staff, retroactive to July 1, 2017;
- An increase of **$0.02** million to cover custodial coverage for STARS program;
- A funding shift from restricted sources of **$0.05** million for one (1) Licensed Vocational Nurse position;
- Line item shifts from materials and supplies totaling **$0.12** million to cover updated supervision staff salary projections;
- An increase of **$0.07** million for additional director time in the transportation department;
- Savings of **$0.09** million resulting from unfilled vacancies and salary recalculations for new hires.

♦ **Negotiations**: Salaries and staffing reflect the recently negotiated agreement with the certificated bargaining unit of 1.56% ongoing salary increase retroactive to July 1, 2017. As of the date of this report, negotiations for 2017-2018 with the classified bargaining unit (CSEA) are nearly complete and the outcome of those negotiations will be reflected at the next reporting period. District administration continues to work collaboratively with the CSEA bargaining unit to reach an agreement.

♦ **Cost-of-living adjustment (COLA)**: A recently negotiated 1.56% cost-of-living adjustment (COLA) has been budgeted for certificated, confidential and classified management staff. An agreement has not been reached with the classified bargaining unit as of this reporting period. For informational purposes only, the calculated cost of a 1% salary improvement for all employees is $1.56 million.

♦ **Step, Scale and Longevity:** This projection is based on historical trend factors and remains unchanged from the Adopted Budget which was projected at $0.98 million for all programs (exclusive of attrition).

Employee Benefits (3000-3999) $54,986,710

Total General Fund Employee Benefits are budgeted at $54.99 million, an increase of $7.85 million or 16.66% from the Adopted Budget. Unrestricted benefits are budgeted at $36.26 million and restricted benefits at $18.73 million. Budget changes from Adoption reflect the inclusion of $8.18 million in recognition of the state's on-behalf STRS contributions required under GASB Statements No. 67 and 68. The proportional share of the net pension liability estimate equally increases budgeted revenues and expenditures, but will also affect the district financial statements and potential credit ratings and ability to issue debt. Additionally, for the ***unrestricted*** portion of the budget, a savings of approximately **$0.38** million has been realized as a result of benefit adjustments commensurate with the staffing revisions mentioned in the previous section.

- Statutory benefits for this reporting period were calculated using the following rates:
  - STRS, 14.43%
  - PERS, 15.331%
  - Alternative Retirement Program (ARP), 5.0%
  - Social Security, 6.20%
  - Medicare, 1.45%
  - State Unemployment Insurance, 0.05%
  - Workers' Compensation, 2.222%
  - OPEB, 0.01525%
  - OPEB, $39.69/monthly

STRS & PERS

- As noted in the Adopted Budget report, beginning with 2014-2015, the Governor proposed a plan to eliminate the estimated $74.4 billion California State Teachers' Retirement System (CalSTRS) and the Public Employees Retirement System (PERS) outstanding liabilities by requiring increased contributions, primarily coming from employers, phased in over the subsequent seven years. For information purposes, the rates are listed in the table below:

TABLE VII

Employer Contribution	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
STRS	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
PERS	11.847%	13.888%	15.531%	18.10%	20.80%	23.80%

These increased employer contributions for STRS and PERS are estimated to impact the district's multi-year projections by over $4.33 million through 2019-2020.

Health and Welfare Benefits

- In 2000-2001, the district reached an agreement with both associations to establish a Special Reserve-Health and Welfare Benefits (Fund 67.1) to contribute a negotiated level per benefited employee, currently at $10,350. In 2014, the district negotiated an annual ongoing contribution of $600,000; and in 2015 negotiated to raise the amount to $800,000. In 2016, the district negotiated to increase this

contribution further from $800,000 to $1.0 million to cover the first $1.0 million of any increases in total premium costs each plan year and, any increases in premium over this amount, are covered by all eligible active employees, based on a sliding scale tied to the health benefit plan option selected by the benefitted employee. These additional ongoing contributions increased the contribution per active employee from $10,350 to $12,482 for 2017-2018.

Contributions into this fund cover medical, dental, vision, life insurance, and any other miscellaneous Health and Welfare Fund related costs. The district contribution per each eligible active employee as well as the total amount budgeted for this reporting period decreased by $0.011 million to reflect updated projections, and is currently budgeted at $22.33 million for all funds.

Retirement Packages

- By contract, the district pays for qualified retirees' health insurance for a period of five years or to age sixty-five, whichever comes first. With the beginning of fiscal year 2006-2007, early retirees contribute the same amount to health insurance premiums as do active employees. For Plan Year 2018, the budget includes coverage for approximately seventy-one (71) retirees at a projected pay-as-you-go cost for all funds of $0.76 million, a slight decrease of 3.72% over the Adopted Budget report.

Books and Supplies (4000-4999) $11,120,079

For the ***unrestricted*** portion of the General Fund, books and supplies are budgeted at $6.15 million, a net increase of $0.29 million or 4.97% from the Adopted Budget report. This increase reflects the net result from the following adjustments: Lottery and site donations carryover funds totaling $0.25 million have been added to the budget; line item budget shifts of $0.04 million due to updated projections for salaries and benefits.

Services and Operating Expenditures (5000-5999) $16,848,696

Unrestricted Services and Operating Expenditures are budgeted at $10.56 million, a net increase of $0.33 million or 3.22% from the previous reporting period. The increase is primarily a result of new costs for annual telephone voice over internet protocol (VOIP) service charges of $0.34 million previously funded through E-rate.

Capital Outlay (6000-6999) $5,433,369

Unrestricted Capital Outlay remains unchanged from the Adopted Budget and is budgeted at $16,801.

Other Outgo/Transfers Out (7100-7699) $2,570,225

Other outgo is budgeted, in total, at $2.57 million, a slight increase of $0.16 million from the Adopted Budget report. ***Unrestricted*** totals increased by $0.13 million from -$0.35 million originally budgeted due to the combined effect of increasing the transfer out to the Special Reserve-Capital Equipment Fund (40.4) by $0.20 million to cover the costs of vehicles, and $0.07 million in additional offsets for higher indirect costs.

Restricted Program Expenditures

State and Federal Restricted Program expenditures represent 30.49% of the total General Fund activity; these expenditures are budgeted at $69.44 million, an increase of $10.09 million from the Adopted Budget. The increase in restricted program expenditures is the result of $9.26 million for new programs and changes to current allocations and an increase of $0.83 million for carryover funds.

Provided in Table VIII is a summary of the various budget adjustments by funding source:

TABLE VIII

	Program Change	Carryover	Total Amount
NCLB: Title I, Part A	($307,929)	$62,742	($245,187)
Migrant Education	11,906		11,906
SpEd: IDEA Federal Mental Health	(2,222)		(2,222)
Carl Perkins 132	2,916		2,916
NCLB: Title II, Part A-Teacher Quality	(80,902)	19,230	(61,672)
NCLB: Title II, Part B-Ca Math & Science		37,425	37,425
21st Century		70,676	70,676
NCLB: Title III-LEP	(1,587)	35,226	33,639
McKinney-Vento Homeless Education	(20,546)		(20,546)
Elementary & Secondary Counseling Grant		2,035	2,035
After School Ed & Safety (ASES)	163,181		163,181
Emergency Repair Program		394,889	394,889
California Clean Energy Jobs	1,057,166	(580,612)	476,554
Educator Effectiveness		(41,788)	(41,788)
Restricted Lottery	145,905		145,905
Ca. Partnership Academies-VAPA	2,700	11,229	13,929
Career Tech Ed (CTE) Incentive Grant		131,329	131,329
Special Education-AB602	59,848	56,612	116,460
Special Ed – Mental Health Services		447,734	447,734
Special Ed - Workability	2,480		2,480
Tobacco-Use Prevention Education (TUPE)		6,666	6,666
Partnership Academies (All High Schools)	6,330	34,394	40,724
College Readiness		7,231	7,231
CalSTRS On-behalf Pension Contribution	8,188,276		8,188,276
Project Read		3,733	3,733
Skills USA Community Service Grant	24,800		24,800
Cotsen Foundation		9,113	9,113
Advance Placement Exam Fees	(40,469)		(40,469)
Cerritos College Transportation Mini-Grant	24,500		24,500
Los Angeles Universal Preschool		122,070	122,070
Arts for All Grant	20,400		20,400
Total:	**$9,256,753**	**$829,934**	**$10,086,687**

A summary of all restricted programs and their budget distribution by major object code can be found on Page 20.

Resource	Object Code / Program/Description	1000-1999 Certificated Salaries	2000-2999 Classified Salaries	3000-3999 Benefits	4000-4999 Books & Supplies	5000-5999 Services & Other Operating	6000-6999 Capital Outlay	7100-7699 Other Outgo	Total Expenditures
3010	Title I	$1,365,996	$925,166	$685,127	$1,191,344	$529,118	$0	$271,154	$4,967,905
306X & 3110	Migrant Ed	$127,255	$133,803	$68,322	$32,416	$35,838	$0	$20,569	$418,203
65XX & Federal	All Special Ed	$15,923,702	$6,378,610	$7,676,525	$661,816	$3,564,369	$5,000	$1,388,527	$35,598,549
3550 & 3555	Carl Perkins	$21,275	$1,000	$3,768	$85,577	$17,988	$9,363	$6,480	$145,451
4035 & 4036	Title II, Part A	$220,865	$0	$59,264	$206,614	$70,091	$0	$30,737	$587,571
4050	Title II, Part B - (CaMSP)	$12,824	$3,082	$2,636	$57,664	$13,768	$0	$4,967	$94,941
4124	21st Century	$23,602	$211,960	$50,278	$64,295	$10,067	$0	$18,011	$378,213
4203	Title III	$186,024	$0	$77,378	$121,116	$37,950	$0	$23,320	$445,788
5630	McKinney Vento	$16,075	$138,378	$41,102	$16,190	$7,000	$0	$12,075	$230,820
5640	Medi-Cal	$170,516	$124,522	$137,857	$0	$20,187	$0	$0	$453,082
5811	Elem. & Secon Counseling	$0	$255,005	$96,002	$284	$3,650	$0	$19,593	$374,534
6010	After School Ed - (ASES)	$17,831	$1,392,081	$242,008	$114,122	$78,613	$0	$92,233	$1,936,888
6225	Emergency Repair Program	$0	$0	$0	$0	$207,800	$187,089	$0	$394,889
6230	Clean Energy Grant	$0	$107,732	$48,352	$0	$0	$2,991,943	$8,165	$3,156,192
6264	Educator Effectiveness	$311,959	$0	$56,658	$0	$277,755	$0	$35,680	$682,052
6300	Restricted Lottery	$0	$0	$0	$958,515	$0	$0	$0	$958,515
6385	Visual & Perf. Arts Academy	$12,967	$4,357	$3,466	$57,467	$23,031	$0	$5,591	$106,879
6387	Career Tec Ed (CTE) Incentive	$123,216	$0	$31,202	$399,293	$6,000	$2,223,173	$30,896	$2,813,780
6690	TUPE Cohort	$15,320	$56,813	$23,321	$20,580	$42,793	$0	$6,881	$165,708
7220	Partnership Academies	$118,991	$2,500	$21,836	$284,156	$107,244	$0	$29,517	$564,244
7338	College Readiness	$0	$0	$0	$64,820	$530,000	$0	$32,834	$627,654
7338	STRS - Pension Contribution	$0	$0	$8,188,276	$0	$0	$0	$0	$8,188,276
8150	Maintenance	$0	$2,295,383	$1,034,262	$558,664	$633,698	$0	$749,615	$5,271,622
9018	Project Read	$13,200	$0	$2,398	$2,475	$3,200	$0	$0	$21,273
9024	Skills USA	$0	$0	$0	$24,800	$0	$0	$0	$24,800
9025	Cotsen Foundation	$325,041	$0	$125,989	$19,554	$7,000	$0	$0	$477,584
9050	Medi-Cal Admin Activities	$50,727	$52,303	$35,806	$0	$12,420	$0	$0	$151,256
9055	Health on Wheels	$0	$13,946	$1,218	$238	$512	$0	$0	$15,914
9150	Advance Placement Exam	$0	$0	$0	$0	$13,833	$0	$0	$13,833
9160	Child Health & Disability	$6,218	$0	$2,296	$0	$0	$0	$0	$8,514
9760	Cerritos College	$5,077	$0	$923	$0	$18,500	$0	$0	$24,500
9781	LA Universal Preschool (LAUP)	$3,650	$74,267	$14,239	$26,914	$3,000	$0	$0	$122,070
9782	Arts for All Grant	$6,525	$0	$1,185	$0	$12,690	$0	$0	$20,400
Total Expenditures		**$19,078,856**	**$12,170,908**	**$18,731,694**	**$4,968,914**	**$6,288,115**	**$5,416,568**	**$2,786,845**	**$69,441,900**

TABLE IX

OTHER FUNDS – SIGNIFICANT CHANGES

In addition to the General Fund, which is used to operate core services, the district, by law, also operates and maintains other special purpose funds. A detailed analysis of all other funds is provided with the State Forms beginning on Page 52 of this report. Total estimated expenditures for all other funds are $112.79 million, or 33.2% of total operating activity. At this time, the following funds are being utilized and a summary of budgeted revenues and expenditures is provided in Table X below.

TABLE X

Fund		REVENUES			EXPENDITURES		
		Adopted Budget	First Interim	Variance	Adopted Budget	First Interim	Variance
11.0	Adult Education	$4,972,049	$5,123,343	$151,294	$4,774,774	$5,211,866	$437,092
12.0	Child Development	11,352,817	12,097,505	744,688	11,371,232	12,170,909	799,677
13.0	Cafeteria	10,814,100	10,814,100	0	11,729,368	11,729,368	0
14.0	Deferred Maintenance	800,618	800,618	0	548,900	548,900	0
20.0	Sp Res.- OPEB	704,160	704,160	0	743,056	743,056	0
21.0	Build.– Measures S & G	180,000	59,025,316	58,845,316	9,242,253	32,216,099	22,973,846
25.0	Capital Facilities	333,064	333,064	0	919,579	919,579	0
40.1	Sp. Reserve – Facilities	1,258,239	1,207,674	(50,565)	2,233,971	3,128,162	894,191
40.2	Sp. Reserve-Hoxie	771,086	771,086	0	97,822	97,822	0
40.4	Sp. Res-Cap. Equip	202,000	402,000	200,000	191,167	366,600	175,433
51.0	Bond Interest/Red.	15,568,903	15,568,903	0	15,851,541	15,851,541	0
63.0	Child Enterprise	925,166	925,166	0	804,000	823,666	19,666
67.1	Self-Ins-H & W	25,029,684	25,029,684	0	24,312,326	24,312,326	0
67.2	Self-Ins-Liab/Prop	1,222,904	1,222,904	0	1,218,479	1,218,479	0
67.3	Self-Ins-Work Comp.	3,763,548	3,763,548	0	3,451,005	3,451,005	0
73.0	Foundation Trust	166	166	0	500	500	0
	Totals:	$77,898,504	$137,789,237	$59,890,733	$87,489,973	$112,789,878	$25,299,905

Significant changes in other funds income and expenditures are detailed below:

- **Adult Education Fund** revenue increased, in total, by $0.15 million due to an increase for the CalSTRS on-behalf pension contribution, which also increased expenditures for the same amount. Additionally, unrestricted expenditure budgets were revised upward by $0.29 million to cover salary recalculations and increases in contracted services.

- **Child Development Fund** revenues increased in total by $0.74 million for the new Head Start Dosage program ($0.37 million), CalSTRS on-behalf pension contribution ($0.29 million), and updates to the current State Preschool programs ($0.16 million) and the Academic Recreational Child Care (ARCC) program (-$0.07 million).

  Total Expenditures were increased by $0.80 million as follows: unrestricted expenditures for the ARCC program were reduced by $0.02 million to reflect estimated costs for the remainder of the program year. Federal and state categorical programs increased by $0.82 million from the Adopted budget mainly for the additional funds received for the above mentioned programs and to cover the 1.56% negotiated salary increase for certificated and management employees.

- **Building Fund** revenue netted a total increase of $58.85 million to reflect bond proceeds from the recent sale for Measure G phase 1A projects, and recalculated interest held in the county treasury. Total expenditures were increased by $22.97 million to cover additional estimated costs for Phase IA approved Measure G projects as shown in Table XI below:

TABLE XI

Project	Amount
Field renovation projects at Benton and Corvallis MS	$8,018,370
Renovation of Fields and Structures at Glenn HS	4,982,222
Interim housing and Gym/Locker room expansion at La Mirada HS	3,982,620
Technology and Devices for all sites	3,020,146
Field and Gym/Locker room renovation at Norwalk HS	1,400,590
Infrastructure and Phone projects for all sites	964,088
Modernization projects at various sites	467,514
H-VAC projects	96,596
Miscellaneous projects	41,700
Total:	**$22,973,846**

- Budgeted revenue for the **Special Reserve Funds** increased, in total, by $0.15 million and budgeted expenditures by $1.07 million due to the following:
  - **Facilities –** Budgeted revenue decreased in total by $0.05 million due to the following: Biola lease income was decreased by $0.06 million for revised lease terms and interest was recalculated and increased by $0.01 million. In addition, budgeted expenditures increased by $0.89 million to cover the estimated costs of new, existing and completed projects; such as, roofing costs at Edmondson, New River and Lampton, the locker room project at La Mirada High School and upgrade project to the district office administrative building.
  - **Capital Equipment –** inter-fund transfer budget was increased by $0.20 million and expenditure totals increased by $0.18 million to cover the purchase of a van and mower for the grounds department.

- The **School-age Child Care (SACC) Program** budgeted expenditures increased by $0.02 million to cover a new Child Care aide position to support the growing participation levels in the program and the 1.56% negotiated salary enhancement for management employees.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 11, 2017 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Manuel Cardoso Telephone: (562) 210-2028

Title: Director of Fiscal Services E-mail: mcardoso@nlmusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• 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	173,573,632.00	173,573,632.00	41,946,293.57	173,482,213.00	(91,419.00)	-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	3,274,512.00	3,274,512.00	59,786.06	5,971,930.00	2,697,418.00	82.4%
4) Other Local Revenue		8600-8799	1,066,849.00	1,066,849.00	410,779.53	1,312,189.00	245,340.00	23.0%
5) TOTAL, REVENUES			177,914,993.00	177,914,993.00	42,416,859.16	180,766,332.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	79,491,016.00	79,491,016.00	21,698,114.32	78,690,763.00	800,253.00	1.0%
2) Classified Salaries		2000-2999	26,213,987.00	26,213,987.00	7,607,430.82	26,430,648.00	(216,661.00)	-0.8%
3) Employee Benefits		3000-3999	36,637,958.00	36,637,958.00	8,318,102.91	36,255,016.00	382,942.00	1.0%
4) Books and Supplies		4000-4999	5,859,946.00	5,859,946.00	3,429,455.68	6,151,165.00	(291,219.00)	-5.0%
5) Services and Other Operating Expenditures		5000-5999	10,230,689.00	10,230,689.00	3,761,011.82	10,560,581.00	(329,892.00)	-3.2%
6) Capital Outlay		6000-6999	16,801.00	16,801.00	0.00	16,801.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	284,087.00	284,087.00	3,779.60	284,087.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,783,677.00)	(1,783,677.00)	(204,901.60)	(1,848,910.00)	65,233.00	-3.7%
9) TOTAL, EXPENDITURES			156,950,807.00	156,950,807.00	44,612,993.55	156,540,151.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,964,186.00	20,964,186.00	(2,196,134.39)	24,226,181.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	823,056.00	823,056.00	0.00	823,056.00	0.00	0.0%
b) Transfers Out		7600-7629	1,148,203.00	1,148,203.00	0.00	1,348,203.00	(200,000.00)	-17.4%
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	(26,491,320.00)	(26,491,320.00)	0.00	(26,551,168.00)	(59,848.00)	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,816,467.00)	(26,816,467.00)	0.00	(27,076,315.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,852,281.00)	(5,852,281.00)	(2,196,134.39)	(2,850,134.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,604,894.39	36,604,894.39		36,604,894.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,604,894.39	36,604,894.39		36,604,894.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,604,894.39	36,604,894.39		36,604,894.39		
2) Ending Balance, June 30 (E + F1e)			30,752,613.39	30,752,613.39		33,754,760.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	125,000.00	125,000.00		125,000.00		
Stores		9712	250,000.00	250,000.00		250,000.00		
Prepaid Expenditures		9713	20,000.00	20,000.00		20,000.00		
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	341,716.46	341,716.46		175,146.46		
Site Carryover	1100	9780	*341,716.46*					
Site Carryover	1100	9780		*341,716.46*				
Site Carryover	1100	9780				*175,146.46*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,523,627.00	6,523,627.00		6,819,908.00		
Unassigned/Unappropriated Amount		9790	23,492,269.93	23,492,269.93		26,364,705.93		

Description	Resource Codes	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	125,075,939.00	125,075,939.00	35,311,998.00	121,140,892.00	(3,935,047.00)	-3.1%
Education Protection Account State Aid - Current Year		8012	22,150,142.00	22,150,142.00	5,659,826.00	21,939,500.00	(210,642.00)	-1.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	105,773.00	105,773.00	0.00	105,773.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,031.00	2,031.00	0.00	2,031.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	15,996,429.00	15,996,429.00	0.00	16,258,124.00	261,695.00	1.6%
Unsecured Roll Taxes		8042	273,983.00	273,983.00	211,587.15	273,983.00	0.00	0.0%
Prior Years' Taxes		8043	295,054.00	295,054.00	574,298.33	221,002.00	(74,052.00)	-25.1%
Supplemental Taxes		8044	807,442.00	807,442.00	106,206.22	751,733.00	(55,709.00)	-6.9%
Education Revenue Augmentation Fund (ERAF)		8045	8,325,360.00	8,325,360.00	76,887.40	10,640,263.00	2,314,903.00	27.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	541,479.00	541,479.00	0.00	2,112,649.00	1,571,170.00	290.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	5,522.47	36,263.00	36,263.00	New
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			173,573,632.00	173,573,632.00	41,946,325.57	173,482,213.00	(91,419.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(32.00)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			173,573,632.00	173,573,632.00	41,946,293.57	173,482,213.00	(91,419.00)	-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	649,160.00	649,160.00	0.00	3,270,128.00	2,620,968.00	403.7%
Lottery - Unrestricted and Instructional Materials		8560	2,600,352.00	2,600,352.00	44,276.06	2,676,802.00	76,450.00	2.9%
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	25,000.00	25,000.00	15,510.00	25,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,274,512.00	3,274,512.00	59,786.06	5,971,930.00	2,697,418.00	82.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	350,000.00	350,000.00	103,426.90	350,000.00	0.00	0.0%
Interest		8660	421,000.00	421,000.00	118.94	525,000.00	104,000.00	24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	1,056.11	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	275,849.00	275,849.00	306,177.58	417,189.00	141,340.00	51.2%
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			1,066,849.00	1,066,849.00	410,779.53	1,312,189.00	245,340.00	23.0%
TOTAL, REVENUES			177,914,993.00	177,914,993.00	42,416,859.16	180,766,332.00	2,851,339.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	63,895,082.00	63,895,082.00	16,984,216.51	62,880,112.00	1,014,970.00	1.6%
Certificated Pupil Support Salaries		1200	3,570,813.00	3,570,813.00	1,012,067.15	3,729,842.00	(159,029.00)	-4.5%
Certificated Supervisors' and Administrators' Salaries		1300	8,111,930.00	8,111,930.00	2,682,154.92	8,178,802.00	(66,872.00)	-0.8%
Other Certificated Salaries		1900	3,913,191.00	3,913,191.00	1,019,675.74	3,902,007.00	11,184.00	0.3%
TOTAL, CERTIFICATED SALARIES			79,491,016.00	79,491,016.00	21,698,114.32	78,690,763.00	800,253.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,164,215.00	2,164,215.00	486,936.24	2,128,121.00	36,094.00	1.7%
Classified Support Salaries		2200	12,039,777.00	12,039,777.00	3,550,751.14	12,053,876.00	(14,099.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	2,612,297.00	2,612,297.00	880,606.14	2,742,291.00	(129,994.00)	-5.0%
Clerical, Technical and Office Salaries		2400	8,203,069.00	8,203,069.00	2,421,186.93	8,222,577.00	(19,508.00)	-0.2%
Other Classified Salaries		2900	1,194,629.00	1,194,629.00	267,950.37	1,283,783.00	(89,154.00)	-7.5%
TOTAL, CLASSIFIED SALARIES			26,213,987.00	26,213,987.00	7,607,430.82	26,430,648.00	(216,661.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,285,274.00	11,285,274.00	3,118,529.22	11,184,620.00	100,654.00	0.9%
PERS		3201-3202	3,723,083.00	3,723,083.00	1,091,802.50	3,722,613.00	470.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,201,407.00	3,201,407.00	855,898.80	3,164,142.00	37,265.00	1.2%
Health and Welfare Benefits		3401-3402	15,357,036.00	15,357,036.00	2,433,407.98	15,147,632.00	209,404.00	1.4%
Unemployment Insurance		3501-3502	52,803.00	52,803.00	14,644.83	52,647.00	156.00	0.3%
Workers' Compensation		3601-3602	2,483,851.00	2,483,851.00	652,218.39	2,470,569.00	13,282.00	0.5%
OPEB, Allocated		3701-3702	16,203.00	16,203.00	4,467.10	17,572.00	(1,369.00)	-8.4%
OPEB, Active Employees		3751-3752	517,301.00	517,301.00	147,134.09	494,221.00	23,080.00	4.5%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,637,958.00	36,637,958.00	8,318,102.91	36,255,016.00	382,942.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,066,756.00	2,066,756.00	2,204,459.87	2,066,756.00	0.00	0.0%
Books and Other Reference Materials		4200	2,300.00	2,300.00	447.70	5,253.00	(2,953.00)	-128.4%
Materials and Supplies		4300	3,459,737.00	3,459,737.00	1,104,872.82	3,751,236.00	(291,499.00)	-8.4%
Noncapitalized Equipment		4400	331,153.00	331,153.00	119,675.29	327,920.00	3,233.00	1.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,859,946.00	5,859,946.00	3,429,455.68	6,151,165.00	(291,219.00)	-5.0%
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	427,535.00	427,535.00	128,680.55	435,571.00	(8,036.00)	-1.9%
Dues and Memberships		5300	52,738.00	52,738.00	103,234.80	53,623.00	(885.00)	-1.7%
Insurance		5400-5450	1,222,487.00	1,222,487.00	0.00	1,222,487.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,063,580.00	4,063,580.00	1,315,703.52	4,063,580.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	782,646.00	782,646.00	314,483.21	778,858.00	3,788.00	0.5%
Transfers of Direct Costs		5710	(122,133.00)	(122,133.00)	(18,579.71)	(130,287.00)	8,154.00	-6.7%
Transfers of Direct Costs - Interfund		5750	(567,285.00)	(567,285.00)	(13,685.87)	(567,489.00)	204.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,859,090.00	3,859,090.00	1,880,814.34	3,850,291.00	8,799.00	0.2%
Communications		5900	512,031.00	512,031.00	50,360.98	853,947.00	(341,916.00)	-66.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,230,689.00	10,230,689.00	3,761,011.82	10,560,581.00	(329,892.00)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	16,801.00	16,801.00	0.00	16,801.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,801.00	16,801.00	0.00	16,801.00	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	270,995.00	270,995.00	3,779.60	270,995.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,704.00	2,704.00	0.00	2,704.00	0.00	0.0%
Other Debt Service - Principal		7439	10,388.00	10,388.00	0.00	10,388.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			284,087.00	284,087.00	3,779.60	284,087.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,151,878.00)	(1,151,878.00)	(176,335.48)	(1,181,705.00)	29,827.00	-2.6%
Transfers of Indirect Costs - Interfund		7350	(631,799.00)	(631,799.00)	(28,566.12)	(667,205.00)	35,406.00	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,783,677.00)	(1,783,677.00)	(204,901.60)	(1,848,910.00)	65,233.00	-3.7%
TOTAL, EXPENDITURES			156,950,807.00	156,950,807.00	44,612,993.55	156,540,151.00	410,656.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	823,056.00	823,056.00	0.00	823,056.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			823,056.00	823,056.00	0.00	823,056.00	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	200,000.00	200,000.00	0.00	400,000.00	(200,000.00)	-100.0%
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	948,203.00	948,203.00	0.00	948,203.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,148,203.00	1,148,203.00	0.00	1,348,203.00	(200,000.00)	-17.4%
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	(26,491,320.00)	(26,491,320.00)	0.00	(26,551,168.00)	(59,848.00)	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(26,491,320.00)	(26,491,320.00)	0.00	(26,551,168.00)	(59,848.00)	0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,816,467.00)	(26,816,467.00)	0.00	(27,076,315.00)	(259,848.00)	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,970,054.00	11,970,054.00	1,469,703.08	11,758,555.00	(211,499.00)	-1.8%
3) Other State Revenue		8300-8599	16,358,146.00	16,358,146.00	6,723,704.85	26,502,691.00	10,144,545.00	62.0%
4) Other Local Revenue		8600-8799	511,792.00	511,792.00	170,655.16	703,562.00	191,770.00	37.5%
5) TOTAL, REVENUES			28,839,992.00	28,839,992.00	8,364,063.09	38,964,808.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,029,169.00	19,029,169.00	5,218,932.34	19,078,856.00	(49,687.00)	-0.3%
2) Classified Salaries		2000-2999	12,163,003.00	12,163,003.00	3,326,384.38	12,170,908.00	(7,905.00)	-0.1%
3) Employee Benefits		3000-3999	10,494,658.00	10,494,658.00	2,389,219.41	18,731,694.00	(8,237,036.00)	-78.5%
4) Books and Supplies		4000-4999	3,934,887.00	3,934,887.00	1,534,103.89	4,968,914.00	(1,034,027.00)	-26.3%
5) Services and Other Operating Expenditures		5000-5999	6,927,981.00	6,927,981.00	1,079,038.93	6,288,115.00	639,866.00	9.2%
6) Capital Outlay		6000-6999	4,048,497.00	4,048,497.00	2,460,333.75	5,416,568.00	(1,368,071.00)	-33.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,140.00	1,105,140.00	(9,645.83)	1,105,140.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,151,878.00	1,151,878.00	176,335.48	1,181,705.00	(29,827.00)	-2.6%
9) TOTAL, EXPENDITURES			58,855,213.00	58,855,213.00	16,174,702.35	68,941,900.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,015,221.00)	(30,015,221.00)	(7,810,639.26)	(29,977,092.00)		
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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	26,491,320.00	26,491,320.00	0.00	26,551,168.00	59,848.00	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,991,320.00	25,991,320.00	0.00	26,051,168.00		

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)			(4,023,901.00)	(4,023,901.00)	(7,810,639.26)	(3,925,924.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,068,573.03	4,068,573.03		4,068,573.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,068,573.03	4,068,573.03		4,068,573.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,068,573.03	4,068,573.03		4,068,573.03		
2) Ending Balance, June 30 (E + F1e)			44,672.03	44,672.03		142,649.03		
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	667,071.65	667,071.65		142,649.53		
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	(622,399.62)	(622,399.62)		(0.50)		

Description	Resource Codes	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	3,312,680.00	3,312,680.00	0.00	3,312,680.00	0.00	0.0%
Special Education Discretionary Grants		8182	669,348.00	669,348.00	0.00	667,126.00	(2,222.00)	-0.3%
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	398,148.00	398,148.00	0.00	406,735.00	8,587.00	2.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,213,092.00	5,213,092.00	997,158.07	4,967,905.00	(245,187.00)	-4.7%
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	649,243.00	649,243.00	130,875.20	587,571.00	(61,672.00)	-9.5%

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)
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	412,149.00	412,149.00	85,133.70	445,788.00	33,639.00	8.2%
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	390,742.00	390,742.00	115,190.30	502,162.00	111,420.00	28.5%
Career and Technical Education	3500-3599	8290	142,535.00	142,535.00	0.00	145,451.00	2,916.00	2.0%
All Other Federal Revenue	All Other	8290	782,117.00	782,117.00	141,345.81	723,137.00	(58,980.00)	-7.5%
TOTAL, FEDERAL REVENUE			11,970,054.00	11,970,054.00	1,469,703.08	11,758,555.00	(211,499.00)	-1.8%
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	9,083,501.00	9,083,501.00	2,545,246.00	9,083,501.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia		8560	812,610.00	812,610.00	93,026.85	958,515.00	145,905.00	18.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,773,707.00	1,773,707.00	0.00	1,936,888.00	163,181.00	9.2%
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	2,682,451.00	2,682,451.00	2,813,780.00	2,813,780.00	131,329.00	4.9%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	159,042.00	159,042.00	311,534.72	165,708.00	6,666.00	4.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	1,057,166.00	1,057,166.00	New
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	1,846,835.00	1,846,835.00	960,117.28	10,487,133.00	8,640,298.00	467.8%
TOTAL, OTHER STATE REVENUE			16,358,146.00	16,358,146.00	6,723,704.85	26,502,691.00	10,144,545.00	62.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	785.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	468,471.00	468,471.00	169,870.16	660,241.00	191,770.00	40.9%
Tuition		8710	43,321.00	43,321.00	0.00	43,321.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			511,792.00	511,792.00	170,655.16	703,562.00	191,770.00	37.5%
TOTAL, REVENUES			28,839,992.00	28,839,992.00	8,364,063.09	38,964,808.00	10,124,816.00	35.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,241,248.00	15,241,248.00	4,006,784.49	14,888,914.00	352,334.00	2.3%
Certificated Pupil Support Salaries		1200	2,004,388.00	2,004,388.00	620,851.63	2,200,788.00	(196,400.00)	-9.8%
Certificated Supervisors' and Administrators' Salaries		1300	805,582.00	805,582.00	272,192.30	838,114.00	(32,532.00)	-4.0%
Other Certificated Salaries		1900	977,951.00	977,951.00	319,103.92	1,151,040.00	(173,089.00)	-17.7%
TOTAL, CERTIFICATED SALARIES			19,029,169.00	19,029,169.00	5,218,932.34	19,078,856.00	(49,687.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,517,447.00	7,517,447.00	1,841,184.84	7,557,506.00	(40,059.00)	-0.5%
Classified Support Salaries		2200	2,546,463.00	2,546,463.00	874,158.78	2,483,891.00	62,572.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	1,063,016.00	1,063,016.00	322,949.31	1,109,020.00	(46,004.00)	-4.3%
Clerical, Technical and Office Salaries		2400	887,191.00	887,191.00	256,263.72	863,229.00	23,962.00	2.7%
Other Classified Salaries		2900	148,886.00	148,886.00	31,827.73	157,262.00	(8,376.00)	-5.6%
TOTAL, CLASSIFIED SALARIES			12,163,003.00	12,163,003.00	3,326,384.38	12,170,908.00	(7,905.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,607,000.00	2,607,000.00	731,358.12	10,864,369.00	(8,257,369.00)	-316.7%
PERS		3201-3202	1,534,206.00	1,534,206.00	431,979.92	1,506,869.00	27,337.00	1.8%
OASDI/Medicare/Alternative		3301-3302	1,218,259.00	1,218,259.00	315,057.70	1,198,271.00	19,988.00	1.6%
Health and Welfare Benefits		3401-3402	4,269,823.00	4,269,823.00	670,023.56	4,296,220.00	(26,397.00)	-0.6%
Unemployment Insurance		3501-3502	15,552.00	15,552.00	4,274.59	15,627.00	(75.00)	-0.5%
Workers' Compensation		3601-3602	686,735.00	686,735.00	191,029.45	694,818.00	(8,083.00)	-1.2%
OPEB, Allocated		3701-3702	4,457.00	4,457.00	1,304.77	4,762.00	(305.00)	-6.8%
OPEB, Active Employees		3751-3752	158,626.00	158,626.00	44,191.30	150,758.00	7,868.00	5.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,494,658.00	10,494,658.00	2,389,219.41	18,731,694.00	(8,237,036.00)	-78.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	735,469.00	735,469.00	1,015,552.69	925,801.00	(190,332.00)	-25.9%
Books and Other Reference Materials		4200	7,092.00	7,092.00	9,533.63	16,626.00	(9,534.00)	-134.4%
Materials and Supplies		4300	2,665,054.00	2,665,054.00	435,525.36	3,342,350.00	(677,296.00)	-25.4%
Noncapitalized Equipment		4400	527,272.00	527,272.00	73,492.21	684,137.00	(156,865.00)	-29.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,934,887.00	3,934,887.00	1,534,103.89	4,968,914.00	(1,034,027.00)	-26.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,321,647.00	1,321,647.00	251,245.17	1,321,647.00	0.00	0.0%
Travel and Conferences		5200	836,153.00	836,153.00	76,088.12	384,469.00	451,684.00	54.0%
Dues and Memberships		5300	2,800.00	2,800.00	2,950.00	3,875.00	(1,075.00)	-38.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	202,517.00	202,517.00	166,151.42	286,987.00	(84,470.00)	-41.7%
Transfers of Direct Costs		5710	122,133.00	122,133.00	18,579.71	130,287.00	(8,154.00)	-6.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,421,212.00	4,421,212.00	559,887.37	4,138,979.00	282,233.00	6.4%
Communications		5900	18,519.00	18,519.00	4,137.14	18,871.00	(352.00)	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,927,981.00	6,927,981.00	1,079,038.93	6,288,115.00	639,866.00	9.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	4,300.00	(4,300.00)	New
Buildings and Improvements of Buildings		6200	2,517,012.00	2,517,012.00	2,460,333.75	3,279,557.00	(762,545.00)	-30.3%
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	1,531,485.00	1,531,485.00	0.00	2,132,711.00	(601,226.00)	-39.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,048,497.00	4,048,497.00	2,460,333.75	5,416,568.00	(1,368,071.00)	-33.8%
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	1,093,247.00	1,093,247.00	(9,645.83)	1,093,247.00	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	1,838.00	1,838.00	0.00	1,838.00	0.00	0.0%
Other Debt Service - Principal		7439	10,055.00	10,055.00	0.00	10,055.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,105,140.00	1,105,140.00	(9,645.83)	1,105,140.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,151,878.00	1,151,878.00	176,335.48	1,181,705.00	(29,827.00)	-2.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,151,878.00	1,151,878.00	176,335.48	1,181,705.00	(29,827.00)	-2.6%
TOTAL, EXPENDITURES			58,855,213.00	58,855,213.00	16,174,702.35	68,941,900.00	(10,086,687.00)	-17.1%

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	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	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	26,491,320.00	26,491,320.00	0.00	26,551,168.00	59,848.00	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			26,491,320.00	26,491,320.00	0.00	26,551,168.00	59,848.00	0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,991,320.00	25,991,320.00	0.00	26,051,168.00	(59,848.00)	0.2%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	173,573,632.00	173,573,632.00	41,946,293.57	173,482,213.00	(91,419.00)	-0.1%
2) Federal Revenue		8100-8299	11,970,054.00	11,970,054.00	1,469,703.08	11,758,555.00	(211,499.00)	-1.8%
3) Other State Revenue		8300-8599	19,632,658.00	19,632,658.00	6,783,490.91	32,474,621.00	12,841,963.00	65.4%
4) Other Local Revenue		8600-8799	1,578,641.00	1,578,641.00	581,434.69	2,015,751.00	437,110.00	27.7%
5) TOTAL, REVENUES			206,754,985.00	206,754,985.00	50,780,922.25	219,731,140.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	98,520,185.00	98,520,185.00	26,917,046.66	97,769,619.00	750,566.00	0.8%
2) Classified Salaries		2000-2999	38,376,990.00	38,376,990.00	10,933,815.20	38,601,556.00	(224,566.00)	-0.6%
3) Employee Benefits		3000-3999	47,132,616.00	47,132,616.00	10,707,322.32	54,986,710.00	(7,854,094.00)	-16.7%
4) Books and Supplies		4000-4999	9,794,833.00	9,794,833.00	4,963,559.57	11,120,079.00	(1,325,246.00)	-13.5%
5) Services and Other Operating Expenditures		5000-5999	17,158,670.00	17,158,670.00	4,840,050.75	16,848,696.00	309,974.00	1.8%
6) Capital Outlay		6000-6999	4,065,298.00	4,065,298.00	2,460,333.75	5,433,369.00	(1,368,071.00)	-33.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,389,227.00	1,389,227.00	(5,866.23)	1,389,227.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(631,799.00)	(631,799.00)	(28,566.12)	(667,205.00)	35,406.00	-5.6%
9) TOTAL, EXPENDITURES			215,806,020.00	215,806,020.00	60,787,695.90	225,482,051.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,051,035.00)	(9,051,035.00)	(10,006,773.65)	(5,750,911.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	823,056.00	823,056.00	0.00	823,056.00	0.00	0.0%
b) Transfers Out		7600-7629	1,648,203.00	1,648,203.00	0.00	1,848,203.00	(200,000.00)	-12.1%
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			(825,147.00)	(825,147.00)	0.00	(1,025,147.00)		

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)			(9,876,182.00)	(9,876,182.00)	(10,006,773.65)	(6,776,058.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,673,467.42	40,673,467.42		40,673,467.42	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)			40,673,467.42	40,673,467.42		40,673,467.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,673,467.42	40,673,467.42		40,673,467.42		
2) Ending Balance, June 30 (E + F1e)			30,797,285.42	30,797,285.42		33,897,409.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	125,000.00	125,000.00		125,000.00		
Stores		9712	250,000.00	250,000.00		250,000.00		
Prepaid Expenditures		9713	20,000.00	20,000.00		20,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	667,071.65	667,071.65		142,649.53		
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	341,716.46	341,716.46		175,146.46		
Site Carryover	1100	9780	*341,716.46*					
Site Carryover	1100	9780		*341,716.46*				
Site Carryover	1100	9780				*175,146.46*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,523,627.00	6,523,627.00		6,819,908.00		
Unassigned/Unappropriated Amount		9790	22,869,870.31	22,869,870.31		26,364,705.43		

Description	Resource Codes	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	125,075,939.00	125,075,939.00	35,311,998.00	121,140,892.00	(3,935,047.00)	-3.1%
Education Protection Account State Aid - Current Year		8012	22,150,142.00	22,150,142.00	5,659,826.00	21,939,500.00	(210,642.00)	-1.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	105,773.00	105,773.00	0.00	105,773.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,031.00	2,031.00	0.00	2,031.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	15,996,429.00	15,996,429.00	0.00	16,258,124.00	261,695.00	1.6%
Unsecured Roll Taxes		8042	273,983.00	273,983.00	211,587.15	273,983.00	0.00	0.0%
Prior Years' Taxes		8043	295,054.00	295,054.00	574,298.33	221,002.00	(74,052.00)	-25.1%
Supplemental Taxes		8044	807,442.00	807,442.00	106,206.22	751,733.00	(55,709.00)	-6.9%
Education Revenue Augmentation Fund (ERAF)		8045	8,325,360.00	8,325,360.00	76,887.40	10,640,263.00	2,314,903.00	27.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	541,479.00	541,479.00	0.00	2,112,649.00	1,571,170.00	290.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	5,522.47	36,263.00	36,263.00	New
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			173,573,632.00	173,573,632.00	41,946,325.57	173,482,213.00	(91,419.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(32.00)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			173,573,632.00	173,573,632.00	41,946,293.57	173,482,213.00	(91,419.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,312,680.00	3,312,680.00	0.00	3,312,680.00	0.00	0.0%
Special Education Discretionary Grants		8182	669,348.00	669,348.00	0.00	667,126.00	(2,222.00)	-0.3%
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	398,148.00	398,148.00	0.00	406,735.00	8,587.00	2.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,213,092.00	5,213,092.00	997,158.07	4,967,905.00	(245,187.00)	-4.7%
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	649,243.00	649,243.00	130,875.20	587,571.00	(61,672.00)	-9.5%

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)
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	412,149.00	412,149.00	85,133.70	445,788.00	33,639.00	8.2%
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	390,742.00	390,742.00	115,190.30	502,162.00	111,420.00	28.5%
Career and Technical Education	3500-3599	8290	142,535.00	142,535.00	0.00	145,451.00	2,916.00	2.0%
All Other Federal Revenue	All Other	8290	782,117.00	782,117.00	141,345.81	723,137.00	(58,980.00)	-7.5%
TOTAL, FEDERAL REVENUE			11,970,054.00	11,970,054.00	1,469,703.08	11,758,555.00	(211,499.00)	-1.8%
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	9,083,501.00	9,083,501.00	2,545,246.00	9,083,501.00	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	649,160.00	649,160.00	0.00	3,270,128.00	2,620,968.00	403.7%
Lottery - Unrestricted and Instructional Materia		8560	3,412,962.00	3,412,962.00	137,302.91	3,635,317.00	222,355.00	6.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,773,707.00	1,773,707.00	0.00	1,936,888.00	163,181.00	9.2%
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	2,682,451.00	2,682,451.00	2,813,780.00	2,813,780.00	131,329.00	4.9%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	159,042.00	159,042.00	311,534.72	165,708.00	6,666.00	4.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	1,057,166.00	1,057,166.00	New
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	1,871,835.00	1,871,835.00	975,627.28	10,512,133.00	8,640,298.00	461.6%
TOTAL, OTHER STATE REVENUE			19,632,658.00	19,632,658.00	6,783,490.91	32,474,621.00	12,841,963.00	65.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	785.00	0.00	0.00	0.0%
Leases and Rentals		8650	350,000.00	350,000.00	103,426.90	350,000.00	0.00	0.0%
Interest		8660	421,000.00	421,000.00	118.94	525,000.00	104,000.00	24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	1,056.11	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	744,320.00	744,320.00	476,047.74	1,077,430.00	333,110.00	44.8%
Tuition		8710	43,321.00	43,321.00	0.00	43,321.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,578,641.00	1,578,641.00	581,434.69	2,015,751.00	437,110.00	27.7%
TOTAL, REVENUES			206,754,985.00	206,754,985.00	50,780,922.25	219,731,140.00	12,976,155.00	6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	79,136,330.00	79,136,330.00	20,991,001.00	77,769,026.00	1,367,304.00	1.7%
Certificated Pupil Support Salaries		1200	5,575,201.00	5,575,201.00	1,632,918.78	5,930,630.00	(355,429.00)	-6.4%
Certificated Supervisors' and Administrators' Salaries		1300	8,917,512.00	8,917,512.00	2,954,347.22	9,016,916.00	(99,404.00)	-1.1%
Other Certificated Salaries		1900	4,891,142.00	4,891,142.00	1,338,779.66	5,053,047.00	(161,905.00)	-3.3%
TOTAL, CERTIFICATED SALARIES			98,520,185.00	98,520,185.00	26,917,046.66	97,769,619.00	750,566.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,681,662.00	9,681,662.00	2,328,121.08	9,685,627.00	(3,965.00)	0.0%
Classified Support Salaries		2200	14,586,240.00	14,586,240.00	4,424,909.92	14,537,767.00	48,473.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	3,675,313.00	3,675,313.00	1,203,555.45	3,851,311.00	(175,998.00)	-4.8%
Clerical, Technical and Office Salaries		2400	9,090,260.00	9,090,260.00	2,677,450.65	9,085,806.00	4,454.00	0.0%
Other Classified Salaries		2900	1,343,515.00	1,343,515.00	299,778.10	1,441,045.00	(97,530.00)	-7.3%
TOTAL, CLASSIFIED SALARIES			38,376,990.00	38,376,990.00	10,933,815.20	38,601,556.00	(224,566.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,892,274.00	13,892,274.00	3,849,887.34	22,048,989.00	(8,156,715.00)	-58.7%
PERS		3201-3202	5,257,289.00	5,257,289.00	1,523,782.42	5,229,482.00	27,807.00	0.5%
OASDI/Medicare/Alternative		3301-3302	4,419,666.00	4,419,666.00	1,170,956.50	4,362,413.00	57,253.00	1.3%
Health and Welfare Benefits		3401-3402	19,626,859.00	19,626,859.00	3,103,431.54	19,443,852.00	183,007.00	0.9%
Unemployment Insurance		3501-3502	68,355.00	68,355.00	18,919.42	68,274.00	81.00	0.1%
Workers' Compensation		3601-3602	3,170,586.00	3,170,586.00	843,247.84	3,165,387.00	5,199.00	0.2%
OPEB, Allocated		3701-3702	20,660.00	20,660.00	5,771.87	22,334.00	(1,674.00)	-8.1%
OPEB, Active Employees		3751-3752	675,927.00	675,927.00	191,325.39	644,979.00	30,948.00	4.6%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,132,616.00	47,132,616.00	10,707,322.32	54,986,710.00	(7,854,094.00)	-16.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,802,225.00	2,802,225.00	3,220,012.56	2,992,557.00	(190,332.00)	-6.8%
Books and Other Reference Materials		4200	9,392.00	9,392.00	9,981.33	21,879.00	(12,487.00)	-133.0%
Materials and Supplies		4300	6,124,791.00	6,124,791.00	1,540,398.18	7,093,586.00	(968,795.00)	-15.8%
Noncapitalized Equipment		4400	858,425.00	858,425.00	193,167.50	1,012,057.00	(153,632.00)	-17.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,794,833.00	9,794,833.00	4,963,559.57	11,120,079.00	(1,325,246.00)	-13.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,321,647.00	1,321,647.00	251,245.17	1,321,647.00	0.00	0.0%
Travel and Conferences		5200	1,263,688.00	1,263,688.00	204,768.67	820,040.00	443,648.00	35.1%
Dues and Memberships		5300	55,538.00	55,538.00	106,184.80	57,498.00	(1,960.00)	-3.5%
Insurance		5400-5450	1,222,487.00	1,222,487.00	0.00	1,222,487.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,066,580.00	4,066,580.00	1,315,703.52	4,066,580.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	985,163.00	985,163.00	480,634.63	1,065,845.00	(80,682.00)	-8.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(567,285.00)	(567,285.00)	(13,685.87)	(567,489.00)	204.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,280,302.00	8,280,302.00	2,440,701.71	7,989,270.00	291,032.00	3.5%
Communications		5900	530,550.00	530,550.00	54,498.12	872,818.00	(342,268.00)	-64.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,158,670.00	17,158,670.00	4,840,050.75	16,848,696.00	309,974.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	4,300.00	(4,300.00)	New
Buildings and Improvements of Buildings		6200	2,517,012.00	2,517,012.00	2,460,333.75	3,279,557.00	(762,545.00)	-30.3%
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	1,548,286.00	1,548,286.00	0.00	2,149,512.00	(601,226.00)	-38.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,065,298.00	4,065,298.00	2,460,333.75	5,433,369.00	(1,368,071.00)	-33.7%
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	1,364,242.00	1,364,242.00	(5,866.23)	1,364,242.00	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	4,542.00	4,542.00	0.00	4,542.00	0.00	0.0%
Other Debt Service - Principal		7439	20,443.00	20,443.00	0.00	20,443.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,389,227.00	1,389,227.00	(5,866.23)	1,389,227.00	0.00	0.0%
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	(631,799.00)	(631,799.00)	(28,566.12)	(667,205.00)	35,406.00	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(631,799.00)	(631,799.00)	(28,566.12)	(667,205.00)	35,406.00	-5.6%
TOTAL, EXPENDITURES			215,806,020.00	215,806,020.00	60,787,695.90	225,482,051.00	(9,676,031.00)	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	823,056.00	823,056.00	0.00	823,056.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			823,056.00	823,056.00	0.00	823,056.00	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	200,000.00	200,000.00	0.00	400,000.00	(200,000.00)	-100.0%
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	1,448,203.00	1,448,203.00	0.00	1,448,203.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,648,203.00	1,648,203.00	0.00	1,848,203.00	(200,000.00)	-12.1%
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)			(825,147.00)	(825,147.00)	0.00	(1,025,147.00)	200,000.00	24.2%

Resource	Description	2017-18 Projected Year Totals
6230	California Clean Energy Jobs Act	0.33
6264	Educator Effectiveness (15-16)	0.05
6512	Special Ed: Mental Health Services	0.22
9010	Other Restricted Local	142,648.93
Total, Restricted Balance		142,649.53

Description	Resource Codes	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	486,640.00	486,640.00	0.00	486,640.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,963,097.00	3,963,097.00	660,517.00	4,114,391.00	151,294.00	3.8%
4) Other Local Revenue		8600-8799	522,312.00	522,312.00	145,605.19	522,312.00	0.00	0.0%
5) TOTAL, REVENUES			4,972,049.00	4,972,049.00	806,122.19	5,123,343.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,801,318.00	1,801,318.00	491,740.19	1,843,661.00	(42,343.00)	-2.4%
2) Classified Salaries		2000-2999	751,959.00	751,959.00	217,092.41	755,077.00	(3,118.00)	-0.4%
3) Employee Benefits		3000-3999	759,691.00	759,691.00	167,923.54	940,366.00	(180,675.00)	-23.8%
4) Books and Supplies		4000-4999	140,850.00	140,850.00	49,761.49	308,554.00	(167,704.00)	-119.1%
5) Services and Other Operating Expenditures		5000-5999	737,663.00	737,663.00	118,997.85	780,915.00	(43,252.00)	-5.9%
6) Capital Outlay		6000-6999	583,293.00	583,293.00	0.00	583,293.00	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			4,774,774.00	4,774,774.00	1,045,515.48	5,211,866.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			197,275.00	197,275.00	(239,393.29)	(88,523.00)		
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)			197,275.00	197,275.00	(239,393.29)	(88,523.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,781,216.81	1,781,216.81		1,781,216.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,781,216.81	1,781,216.81		1,781,216.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,781,216.81	1,781,216.81		1,781,216.81		
2) Ending Balance, June 30 (E + F1e)			1,978,491.81	1,978,491.81		1,692,693.81		
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 Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,978,491.81	1,978,491.81		1,692,693.81		
Stabilize the General Fund	0000	9780	*1,978,491.81*					
Stablilize the General Fund	0000	9780		*1,978,491.81*				
Stabilize the General Fund	0000	9780				*1,692,693.81*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	486,640.00	486,640.00	0.00	486,640.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			486,640.00	486,640.00	0.00	486,640.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	3,963,097.00	3,963,097.00	660,517.00	3,963,097.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	151,294.00	151,294.00	New
TOTAL, OTHER STATE REVENUE			3,963,097.00	3,963,097.00	660,517.00	4,114,391.00	151,294.00	3.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	1.00	0.00	0.00	0.0%
Interest		8660	14,527.00	14,527.00	(12.42)	14,527.00	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	507,785.00	507,785.00	145,616.61	507,785.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			522,312.00	522,312.00	145,605.19	522,312.00	0.00	0.0%
TOTAL, REVENUES			4,972,049.00	4,972,049.00	806,122.19	5,123,343.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,401,833.00	1,401,833.00	357,768.32	1,435,876.00	(34,043.00)	-2.4%
Certificated Pupil Support Salaries		1200	107,589.00	107,589.00	35,331.87	110,725.00	(3,136.00)	-2.9%
Certificated Supervisors' and Administrators' Salaries		1300	291,896.00	291,896.00	98,640.00	297,060.00	(5,164.00)	-1.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,801,318.00	1,801,318.00	491,740.19	1,843,661.00	(42,343.00)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	63,070.00	63,070.00	16,084.38	62,979.00	91.00	0.1%
Classified Support Salaries		2200	260,908.00	260,908.00	63,378.06	250,352.00	10,556.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	92,172.00	92,172.00	31,204.00	93,612.00	(1,440.00)	-1.6%
Clerical, Technical and Office Salaries		2400	321,329.00	321,329.00	101,324.29	332,551.00	(11,222.00)	-3.5%
Other Classified Salaries		2900	14,480.00	14,480.00	5,101.68	15,583.00	(1,103.00)	-7.6%
TOTAL, CLASSIFIED SALARIES			751,959.00	751,959.00	217,092.41	755,077.00	(3,118.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	256,685.00	256,685.00	70,677.64	425,660.00	(168,975.00)	-65.8%
PERS		3201-3202	92,250.00	92,250.00	23,794.44	80,913.00	11,337.00	12.3%
OASDI/Medicare/Alternative		3301-3302	81,033.00	81,033.00	20,600.38	76,328.00	4,705.00	5.8%
Health and Welfare Benefits		3401-3402	261,880.00	261,880.00	34,212.69	288,087.00	(26,207.00)	-10.0%
Unemployment Insurance		3501-3502	1,270.00	1,270.00	354.33	1,297.00	(27.00)	-2.1%
Workers' Compensation		3601-3602	56,538.00	56,538.00	15,775.95	57,764.00	(1,226.00)	-2.2%
OPEB, Allocated		3701-3702	361.00	361.00	107.33	480.00	(119.00)	-33.0%
OPEB, Active Employees		3751-3752	9,674.00	9,674.00	2,400.78	9,837.00	(163.00)	-1.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			759,691.00	759,691.00	167,923.54	940,366.00	(180,675.00)	-23.8%
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	1,500.00	1,500.00	3,349.08	5,457.00	(3,957.00)	-263.8%
Materials and Supplies		4300	71,147.00	71,147.00	35,647.81	243,894.00	(172,747.00)	-242.8%
Noncapitalized Equipment		4400	68,203.00	68,203.00	10,764.60	59,203.00	9,000.00	13.2%
TOTAL, BOOKS AND SUPPLIES			140,850.00	140,850.00	49,761.49	308,554.00	(167,704.00)	-119.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	10,000.00	0.00	10,468.00	(468.00)	-4.7%
Dues and Memberships		5300	3,388.00	3,388.00	3,617.00	3,617.00	(229.00)	-6.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	73,500.00	73,500.00	28,977.11	77,600.00	(4,100.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,292.00	25,292.00	9,459.21	27,335.00	(2,043.00)	-8.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	539,762.00	539,762.00	210.00	539,942.00	(180.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,721.00	45,721.00	77,906.68	81,953.00	(36,232.00)	-79.2%
Communications		5900	40,000.00	40,000.00	(1,172.15)	40,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			737,663.00	737,663.00	118,997.85	780,915.00	(43,252.00)	-5.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	23,293.00	23,293.00	0.00	23,293.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	550,000.00	550,000.00	0.00	550,000.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			583,293.00	583,293.00	0.00	583,293.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,774,774.00	4,774,774.00	1,045,515.48	5,211,866.00		

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

Resource	Description	2017/18 Projected Year Totals
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	9,009,480.00	9,009,480.00	2,037,651.00	9,330,704.00	321,224.00	3.6%
3) Other State Revenue		8300-8599	1,610,237.00	1,610,237.00	741,329.00	2,104,776.00	494,539.00	30.7%
4) Other Local Revenue		8600-8799	733,100.00	733,100.00	158,436.97	662,025.00	(71,075.00)	-9.7%
5) TOTAL, REVENUES			11,352,817.00	11,352,817.00	2,937,416.97	12,097,505.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,137,216.00	4,137,216.00	1,268,257.96	4,278,528.00	(141,312.00)	-3.4%
2) Classified Salaries		2000-2999	3,183,113.00	3,183,113.00	933,042.94	3,256,798.00	(73,685.00)	-2.3%
3) Employee Benefits		3000-3999	3,202,157.00	3,202,157.00	712,731.39	3,561,714.00	(359,557.00)	-11.2%
4) Books and Supplies		4000-4999	201,042.00	201,042.00	116,898.30	362,088.00	(161,046.00)	-80.1%
5) Services and Other Operating Expenditures		5000-5999	542,067.00	542,067.00	139,866.88	531,913.00	10,154.00	1.9%
6) Capital Outlay		6000-6999	1,500.00	1,500.00	9,825.00	40,325.00	(38,825.00)	-2588.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	83,137.00	83,137.00	28,566.12	118,543.00	(35,406.00)	-42.6%
9) TOTAL, EXPENDITURES			11,371,232.00	11,371,232.00	3,209,188.59	12,170,909.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,415.00)	(18,415.00)	(271,771.62)	(73,404.00)		
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)			(18,415.00)	(18,415.00)	(271,771.62)	(73,404.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	159,500.72	159,500.72		159,500.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,500.72	159,500.72		159,500.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,500.72	159,500.72		159,500.72		
2) Ending Balance, June 30 (E + F1e)			141,085.72	141,085.72		86,096.72		
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	24,924.66	24,924.66		24,924.66		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	116,161.06	116,161.06		61,172.06		
Reserve for Economic Uncertainties: Child Car	0000	9780	*116,161.06*					
Reserve for Economic Uncertainties: Child Car	0000	9780		*116,161.06*				
Reserve for economic uncertainties: Child Care	0000	9780				*61,172.06*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	9,009,480.00	9,009,480.00	2,037,651.00	9,330,704.00	321,224.00	3.6%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,009,480.00	9,009,480.00	2,037,651.00	9,330,704.00	321,224.00	3.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,605,237.00	1,605,237.00	740,079.00	1,814,749.00	209,512.00	13.1%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	1,250.00	290,027.00	285,027.00	5700.5%
TOTAL, OTHER STATE REVENUE			1,610,237.00	1,610,237.00	741,329.00	2,104,776.00	494,539.00	30.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	249,200.00	249,200.00	41,563.00	249,200.00	0.00	0.0%
All Other Fees and Contracts		8689	445,080.00	445,080.00	105,017.91	379,707.00	(65,373.00)	-14.7%
Other Local Revenue								
All Other Local Revenue		8699	38,820.00	38,820.00	11,856.06	33,118.00	(5,702.00)	-14.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			733,100.00	733,100.00	158,436.97	662,025.00	(71,075.00)	-9.7%
TOTAL, REVENUES			11,352,817.00	11,352,817.00	2,937,416.97	12,097,505.00		

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	3,190,084.00	3,190,084.00	957,849.56	3,326,931.00	(136,847.00)	-4.3%
Certificated Pupil Support Salaries		1200	111,739.00	111,739.00	38,437.01	114,575.00	(2,836.00)	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	512,149.00	512,149.00	170,491.50	512,015.00	134.00	0.0%
Other Certificated Salaries		1900	323,244.00	323,244.00	101,479.89	325,007.00	(1,763.00)	-0.5%
TOTAL, CERTIFICATED SALARIES			4,137,216.00	4,137,216.00	1,268,257.96	4,278,528.00	(141,312.00)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,206,934.00	1,206,934.00	313,973.27	1,204,745.00	2,189.00	0.2%
Classified Support Salaries		2200	410,562.00	410,562.00	148,225.90	459,531.00	(48,969.00)	-11.9%
Classified Supervisors' and Administrators' Salaries		2300	248,663.00	248,663.00	81,062.86	259,406.00	(10,743.00)	-4.3%
Clerical, Technical and Office Salaries		2400	387,555.00	387,555.00	124,503.40	411,223.00	(23,668.00)	-6.1%
Other Classified Salaries		2900	929,399.00	929,399.00	265,277.51	921,893.00	7,506.00	0.8%
TOTAL, CLASSIFIED SALARIES			3,183,113.00	3,183,113.00	933,042.94	3,256,798.00	(73,685.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	483,578.00	483,578.00	149,273.94	791,613.00	(308,035.00)	-63.7%
PERS		3201-3202	544,850.00	544,850.00	159,655.53	548,715.00	(3,865.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	348,030.00	348,030.00	97,757.28	344,920.00	3,110.00	0.9%
Health and Welfare Benefits		3401-3402	1,605,606.00	1,605,606.00	240,603.34	1,652,906.00	(47,300.00)	-2.9%
Unemployment Insurance		3501-3502	3,675.00	3,675.00	1,100.67	3,760.00	(85.00)	-2.3%
Workers' Compensation		3601-3602	163,259.00	163,259.00	49,035.97	167,107.00	(3,848.00)	-2.4%
OPEB, Allocated		3701-3702	1,056.00	1,056.00	335.28	1,146.00	(90.00)	-8.5%
OPEB, Active Employees		3751-3752	52,103.00	52,103.00	14,969.38	51,547.00	556.00	1.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,202,157.00	3,202,157.00	712,731.39	3,561,714.00	(359,557.00)	-11.2%
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	190,442.00	190,442.00	107,604.79	345,418.00	(154,976.00)	-81.4%
Noncapitalized Equipment		4400	10,600.00	10,600.00	9,293.51	16,670.00	(6,070.00)	-57.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			201,042.00	201,042.00	116,898.30	362,088.00	(161,046.00)	-80.1%

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	28,600.00	28,600.00	8,481.39	27,226.00	1,374.00	4.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,100.00	2,100.00	0.00	1,800.00	300.00	14.3%
Operations and Housekeeping Services		5500	128,300.00	128,300.00	37,801.10	119,300.00	9,000.00	7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,097.00	104,097.00	38,370.63	112,978.00	(8,881.00)	-8.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,400.00	11,400.00	5,545.50	11,424.00	(24.00)	-0.2%
Professional/Consulting Services and Operating Expenditures		5800	243,700.00	243,700.00	42,916.70	230,557.00	13,143.00	5.4%
Communications		5900	23,870.00	23,870.00	6,751.56	28,628.00	(4,758.00)	-19.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			542,067.00	542,067.00	139,866.88	531,913.00	10,154.00	1.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,500.00	1,500.00	9,825.00	10,325.00	(8,825.00)	-588.3%
Equipment		6400	0.00	0.00	0.00	30,000.00	(30,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,500.00	1,500.00	9,825.00	40,325.00	(38,825.00)	-2588.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	83,137.00	83,137.00	28,566.12	118,543.00	(35,406.00)	-42.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,137.00	83,137.00	28,566.12	118,543.00	(35,406.00)	-42.6%
TOTAL, EXPENDITURES			11,371,232.00	11,371,232.00	3,209,188.59	12,170,909.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	24,924.66
Total, Restricted Balance		24,924.66

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,573,600.00	8,573,600.00	1,457,649.63	8,573,600.00	0.00	0.0%
3) Other State Revenue		8300-8599	665,000.00	665,000.00	122,812.66	665,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,575,500.00	1,575,500.00	451,327.69	1,575,500.00	0.00	0.0%
5) TOTAL, REVENUES			10,814,100.00	10,814,100.00	2,031,789.98	10,814,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,826,769.00	3,826,769.00	1,030,455.09	3,826,769.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,659,837.00	1,659,837.00	351,724.00	1,659,837.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,554,900.00	4,554,900.00	543,155.29	4,554,900.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	409,200.00	409,200.00	147,542.61	409,200.00	0.00	0.0%
6) Capital Outlay		6000-6999	730,000.00	730,000.00	17,855.82	730,000.00	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	548,662.00	548,662.00	0.00	548,662.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,729,368.00	11,729,368.00	2,090,732.81	11,729,368.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(915,268.00)	(915,268.00)	(58,942.83)	(915,268.00)		
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)			(915,268.00)	(915,268.00)	(58,942.83)	(915,268.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,832,165.17	6,832,165.17		6,832,165.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,832,165.17	6,832,165.17		6,832,165.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,832,165.17	6,832,165.17		6,832,165.17		
2) Ending Balance, June 30 (E + F1e)			5,916,897.17	5,916,897.17		5,916,897.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	133,834.62	133,834.62		133,834.62		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,783,062.55	5,783,062.55		5,783,062.55		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	8,573,600.00	8,573,600.00	1,457,649.63	8,573,600.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,573,600.00	8,573,600.00	1,457,649.63	8,573,600.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	665,000.00	665,000.00	122,812.66	665,000.00	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			665,000.00	665,000.00	122,812.66	665,000.00	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	1,482,500.00	1,482,500.00	443,150.45	1,482,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	48,000.00	48,000.00	(6.76)	48,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	45,000.00	45,000.00	8,184.00	45,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,575,500.00	1,575,500.00	451,327.69	1,575,500.00	0.00	0.0%
TOTAL, REVENUES			10,814,100.00	10,814,100.00	2,031,789.98	10,814,100.00		

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	3,126,885.00	3,126,885.00	806,480.11	3,126,885.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	419,940.00	419,940.00	134,664.99	419,940.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,394.00	217,394.00	72,862.48	217,394.00	0.00	0.0%
Other Classified Salaries		2900	62,550.00	62,550.00	16,447.51	62,550.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,826,769.00	3,826,769.00	1,030,455.09	3,826,769.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	469,266.00	469,266.00	128,507.16	469,266.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	280,075.00	280,075.00	72,324.34	280,075.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	791,296.00	791,296.00	119,353.82	791,296.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,891.00	1,891.00	507.51	1,891.00	0.00	0.0%
Workers' Compensation		3601-3602	88,359.00	88,359.00	22,896.64	88,359.00	0.00	0.0%
OPEB, Allocated		3701-3702	546.00	546.00	156.84	546.00	0.00	0.0%
OPEB, Active Employees		3751-3752	28,404.00	28,404.00	7,977.69	28,404.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,659,837.00	1,659,837.00	351,724.00	1,659,837.00	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	427,000.00	427,000.00	128,983.65	427,000.00	0.00	0.0%
Noncapitalized Equipment		4400	60,000.00	60,000.00	36,366.38	60,000.00	0.00	0.0%
Food		4700	4,067,900.00	4,067,900.00	377,805.26	4,067,900.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,554,900.00	4,554,900.00	543,155.29	4,554,900.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,100.00	10,100.00	2,610.75	10,100.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	730.37	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	99,300.00	99,300.00	24,622.60	99,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,600.00	81,600.00	22,934.32	81,600.00	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	7,000.00	7,000.00	4,445.12	7,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	196,200.00	196,200.00	84,380.79	196,200.00	0.00	0.0%
Communications		5900	12,000.00	12,000.00	7,818.66	12,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			409,200.00	409,200.00	147,542.61	409,200.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	730,000.00	730,000.00	0.00	730,000.00	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	17,855.82	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			730,000.00	730,000.00	17,855.82	730,000.00	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	548,662.00	548,662.00	0.00	548,662.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			548,662.00	548,662.00	0.00	548,662.00	0.00	0.0%
TOTAL, EXPENDITURES			11,729,368.00	11,729,368.00	2,090,732.81	11,729,368.00		

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

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,783,062.55
Total, Restricted Balance		5,783,062.55

Description	Resource Codes	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	1,575.00	1,575.00	9.41	1,575.00	0.00	0.0%
5) TOTAL, REVENUES			1,575.00	1,575.00	9.41	1,575.00		
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	548,900.00	548,900.00	512,601.00	548,900.00	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			548,900.00	548,900.00	512,601.00	548,900.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(547,325.00)	(547,325.00)	(512,591.59)	(547,325.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	799,043.00	799,043.00	0.00	799,043.00	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			799,043.00	799,043.00	0.00	799,043.00		

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)			251,718.00	251,718.00	(512,591.59)	251,718.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	329,662.09	329,662.09		329,662.09	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)			329,662.09	329,662.09		329,662.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			329,662.09	329,662.09		329,662.09		
2) Ending Balance, June 30 (E + F1e)			581,380.09	581,380.09		581,380.09		
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 Committments		9760	581,380.09	581,380.09		581,380.09		
Deferred maintenance projects	0000	9760	*581,380.09*					
Deferred Maintenance Projects	0000	9760		*581,380.09*				
Deferred maintenance projects	0000	9760				*581,380.09*		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,575.00	1,575.00	9.41	1,575.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,575.00	1,575.00	9.41	1,575.00	0.00	0.0%
TOTAL, REVENUES			1,575.00	1,575.00	9.41	1,575.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	548,900.00	548,900.00	512,601.00	548,900.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			548,900.00	548,900.00	512,601.00	548,900.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			548,900.00	548,900.00	512,601.00	548,900.00		

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	799,043.00	799,043.00	0.00	799,043.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			799,043.00	799,043.00	0.00	799,043.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			799,043.00	799,043.00	0.00	799,043.00		

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	55,000.00	55,000.00	8.61	55,000.00	0.00	0.0%
5) TOTAL, REVENUES			55,000.00	55,000.00	8.61	55,000.00		
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)			55,000.00	55,000.00	8.61	55,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	649,160.00	649,160.00	0.00	649,160.00	0.00	0.0%
b) Transfers Out		7600-7629	743,056.00	743,056.00	0.00	743,056.00	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			(93,896.00)	(93,896.00)	0.00	(93,896.00)		

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)			(38,896.00)	(38,896.00)	8.61	(38,896.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,890,293.06	5,890,293.06		5,890,293.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,890,293.06	5,890,293.06		5,890,293.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,890,293.06	5,890,293.06		5,890,293.06		
2) Ending Balance, June 30 (E + F1e)			5,851,397.06	5,851,397.06		5,851,397.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,851,397.06	5,851,397.06		5,851,397.06		
Other post-employment retiree benefits	0000	9780	*5,851,397.06*					
Other post-employment retiree benefits	0000	9780		*5,851,397.06*				
Other post-employment retiree benefits	0000	9780				*5,851,397.06*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	55,000.00	55,000.00	8.61	55,000.00	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			55,000.00	55,000.00	8.61	55,000.00	0.00	0.0%
TOTAL, REVENUES			55,000.00	55,000.00	8.61	55,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	649,160.00	649,160.00	0.00	649,160.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			649,160.00	649,160.00	0.00	649,160.00	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	743,056.00	743,056.00	0.00	743,056.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			743,056.00	743,056.00	0.00	743,056.00	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)			(93,896.00)	(93,896.00)	0.00	(93,896.00)		

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	180,000.00	180,000.00	24.45	480,000.00	300,000.00	166.7%
5) TOTAL, REVENUES			180,000.00	180,000.00	24.45	480,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	316,267.00	316,267.00	96,674.22	316,267.00	0.00	0.0%
3) Employee Benefits		3000-3999	115,230.00	115,230.00	29,268.18	115,230.00	0.00	0.0%
4) Books and Supplies		4000-4999	500,000.00	500,000.00	174,319.26	3,520,146.00	(3,020,146.00)	-604.0%
5) Services and Other Operating Expenditures		5000-5999	35,000.00	35,000.00	11,285.70	496,243.00	(461,243.00)	-1317.8%
6) Capital Outlay		6000-6999	8,275,756.00	8,275,756.00	520,403.62	27,768,213.00	(19,492,457.00)	-235.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,242,253.00	9,242,253.00	831,950.98	32,216,099.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,062,253.00)	(9,062,253.00)	(831,926.53)	(31,736,099.00)		
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	58,545,315.75	58,545,316.00	58,545,316.00	New
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	58,545,315.75	58,545,316.00		

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)			(9,062,253.00)	(9,062,253.00)	57,713,389.22	26,809,217.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,746,919.14	9,746,919.14		9,746,919.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,746,919.14	9,746,919.14		9,746,919.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,746,919.14	9,746,919.14		9,746,919.14		
2) Ending Balance, June 30 (E + F1e)			684,666.14	684,666.14		36,556,136.14		
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	684,666.14	684,666.14		36,556,136.14		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		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	180,000.00	180,000.00	24.45	480,000.00	300,000.00	166.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			180,000.00	180,000.00	24.45	480,000.00	300,000.00	166.7%
TOTAL, REVENUES			180,000.00	180,000.00	24.45	480,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	252,616.00	252,616.00	78,000.40	252,616.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,651.00	63,651.00	18,673.82	63,651.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			316,267.00	316,267.00	96,674.22	316,267.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	43,923.00	43,923.00	14,121.95	43,923.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,195.00	24,195.00	7,281.66	24,195.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	37,810.00	37,810.00	5,318.39	37,810.00	0.00	0.0%
Unemployment Insurance		3501-3502	158.00	158.00	48.32	158.00	0.00	0.0%
Workers' Compensation		3601-3602	7,862.00	7,862.00	2,148.08	7,862.00	0.00	0.0%
OPEB, Allocated		3701-3702	44.00	44.00	14.54	44.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,238.00	1,238.00	335.24	1,238.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			115,230.00	115,230.00	29,268.18	115,230.00	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	175,829.27	175,839.00	(175,839.00)	New
Noncapitalized Equipment		4400	500,000.00	500,000.00	(1,510.01)	3,344,307.00	(2,844,307.00)	-568.9%
TOTAL, BOOKS AND SUPPLIES			500,000.00	500,000.00	174,319.26	3,520,146.00	(3,020,146.00)	-604.0%
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	35,000.00	35,000.00	11,285.70	496,243.00	(461,243.00)	-1317.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,000.00	35,000.00	11,285.70	496,243.00	(461,243.00)	-1317.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,469,679.00	5,469,679.00	56,190.09	17,974,270.00	(12,504,591.00)	-228.6%
Buildings and Improvements of Buildings		6200	2,806,077.00	2,806,077.00	464,213.53	9,793,943.00	(6,987,866.00)	-249.0%
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			8,275,756.00	8,275,756.00	520,403.62	27,768,213.00	(19,492,457.00)	-235.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,242,253.00	9,242,253.00	831,950.98	32,216,099.00		

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	58,545,315.75	58,545,316.00	58,545,316.00	New
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	58,545,315.75	58,545,316.00	58,545,316.00	New
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	58,545,315.75	58,545,316.00		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	36,556,136.14
Total, Restricted Balance		36,556,136.14

Description	Resource Codes	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	333,064.00	333,064.00	37,008.37	333,064.00	0.00	0.0%
5) TOTAL, REVENUES			333,064.00	333,064.00	37,008.37	333,064.00		
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	355,028.00	355,028.00	47,348.00	355,028.00	0.00	0.0%
6) Capital Outlay		6000-6999	564,551.00	564,551.00	47,048.51	564,551.00	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			919,579.00	919,579.00	94,396.51	919,579.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(586,515.00)	(586,515.00)	(57,388.14)	(586,515.00)		
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)			(586,515.00)	(586,515.00)	(57,388.14)	(586,515.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,091,254.10	1,091,254.10		1,091,254.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,091,254.10	1,091,254.10		1,091,254.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,091,254.10	1,091,254.10		1,091,254.10		
2) Ending Balance, June 30 (E + F1e)			504,739.10	504,739.10		504,739.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	504,739.10	504,739.10		504,739.10		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,064.00	8,064.00	1.30	8,064.00	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	325,000.00	325,000.00	37,007.07	325,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			333,064.00	333,064.00	37,008.37	333,064.00	0.00	0.0%
TOTAL, REVENUES			333,064.00	333,064.00	37,008.37	333,064.00		

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	268,028.00	268,028.00	47,348.00	268,028.00	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	87,000.00	87,000.00	0.00	87,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			355,028.00	355,028.00	47,348.00	355,028.00	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	564,551.00	564,551.00	47,048.51	564,551.00	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			564,551.00	564,551.00	47,048.51	564,551.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			919,579.00	919,579.00	94,396.51	919,579.00		

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

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	504,739.10
Total, Restricted Balance		504,739.10

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,031,326.00	2,031,326.00	525,880.13	1,980,761.00	(50,565.00)	-2.5%
5) TOTAL, REVENUES			2,031,326.00	2,031,326.00	525,880.13	1,980,761.00		
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	536,320.53	540,641.00	(540,641.00)	New
5) Services and Other Operating Expenditures		5000-5999	52,100.00	52,100.00	128,672.81	292,243.00	(240,143.00)	-460.9%
6) Capital Outlay		6000-6999	2,375,138.00	2,375,138.00	1,300,601.77	2,663,978.00	(288,840.00)	-12.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	95,722.00	95,722.00	0.00	95,722.00	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			2,522,960.00	2,522,960.00	1,965,595.11	3,592,584.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(491,634.00)	(491,634.00)	(1,439,714.98)	(1,611,823.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	200,000.00	200,000.00	0.00	400,000.00	200,000.00	100.0%
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	(1.00)	(1.00)	0.00	(1.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			199,999.00	199,999.00	0.00	399,999.00		

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)			(291,635.00)	(291,635.00)	(1,439,714.98)	(1,211,824.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,308,673.29	11,308,673.29		11,308,673.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,308,673.29	11,308,673.29		11,308,673.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,308,673.29	11,308,673.29		11,308,673.29		
2) Ending Balance, June 30 (E + F1e)			11,017,038.29	11,017,038.29		10,096,849.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,017,038.29	11,017,038.29		10,096,849.29		
Capital improvement/facilities projects	0000	9780	*11,017,038.29*					
Capital improvement/facilities projects	0000	9780		*11,017,038.29*				
Capital improvement/facilities projects	0000	9780				*10,096,849.29*		
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	250,000.00	250,000.00	0.00	250,000.00	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	1,627,490.00	1,627,490.00	525,863.38	1,571,925.00	(55,565.00)	-3.4%
Interest		8660	153,836.00	153,836.00	16.75	158,836.00	5,000.00	3.3%
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			2,031,326.00	2,031,326.00	525,880.13	1,980,761.00	(50,565.00)	-2.5%
TOTAL, REVENUES			2,031,326.00	2,031,326.00	525,880.13	1,980,761.00		

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	536,320.53	536,320.00	(536,320.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	4,321.00	(4,321.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	536,320.53	540,641.00	(540,641.00)	New
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	45,614.92	63,187.00	(63,187.00)	New
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	52,100.00	52,100.00	83,057.89	229,056.00	(176,956.00)	-339.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,100.00	52,100.00	128,672.81	292,243.00	(240,143.00)	-460.9%

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	937,631.00	937,631.00	392,988.72	1,241,377.00	(303,746.00)	-32.4%
Buildings and Improvements of Buildings		6200	1,246,340.00	1,246,340.00	689,242.27	1,056,001.00	190,339.00	15.3%
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	191,167.00	191,167.00	140,049.92	288,279.00	(97,112.00)	-50.8%
Equipment Replacement		6500	0.00	0.00	78,320.86	78,321.00	(78,321.00)	New
TOTAL, CAPITAL OUTLAY			2,375,138.00	2,375,138.00	1,300,601.77	2,663,978.00	(288,840.00)	-12.2%
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	95,722.00	95,722.00	0.00	95,722.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			95,722.00	95,722.00	0.00	95,722.00	0.00	0.0%
TOTAL, EXPENDITURES			2,522,960.00	2,522,960.00	1,965,595.11	3,592,584.00		

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	200,000.00	200,000.00	0.00	400,000.00	200,000.00	100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.00	400,000.00	200,000.00	100.0%
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	(1.00)	(1.00)	0.00	(1.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1.00)	(1.00)	0.00	(1.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			199,999.00	199,999.00	0.00	399,999.00		

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	15,568,903.00	15,568,903.00	0.00	15,568,903.00	0.00	0.0%
5) TOTAL, REVENUES			15,568,903.00	15,568,903.00	0.00	15,568,903.00		
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	15,851,541.00	15,851,541.00	0.00	15,851,541.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,851,541.00	15,851,541.00	0.00	15,851,541.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(282,638.00)	(282,638.00)	0.00	(282,638.00)		
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)			(282,638.00)	(282,638.00)	0.00	(282,638.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,683,657.00	16,683,657.00		16,683,657.00	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)			16,683,657.00	16,683,657.00		16,683,657.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,683,657.00	16,683,657.00		16,683,657.00		
2) Ending Balance, June 30 (E + F1e)			16,401,019.00	16,401,019.00		16,401,019.00		
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	16,401,019.00	16,401,019.00		16,401,019.00		
Restricted for bond financing	0000	9780	*16,401,019.00*					
Restricted for bond financing	0000	9780		*16,401,019.00*				
Reserve for bond financing	0000	9780				*16,401,019.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	15,039,628.00	15,039,628.00	0.00	15,039,628.00	0.00	0.0%
Unsecured Roll		8612	331,340.00	331,340.00	0.00	331,340.00	0.00	0.0%
Prior Years' Taxes		8613	66,777.00	66,777.00	0.00	66,777.00	0.00	0.0%
Supplemental Taxes		8614	120,020.00	120,020.00	0.00	120,020.00	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	11,138.00	11,138.00	0.00	11,138.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,568,903.00	15,568,903.00	0.00	15,568,903.00	0.00	0.0%
TOTAL, REVENUES			15,568,903.00	15,568,903.00	0.00	15,568,903.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	13,244,088.00	13,244,088.00	0.00	13,244,088.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	2,607,453.00	2,607,453.00	0.00	2,607,453.00	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)			15,851,541.00	15,851,541.00	0.00	15,851,541.00	0.00	0.0%
TOTAL, EXPENDITURES			15,851,541.00	15,851,541.00	0.00	15,851,541.00		

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	925,166.00	925,166.00	324,407.39	925,166.00	0.00	0.0%
5) TOTAL, REVENUES			925,166.00	925,166.00	324,407.39	925,166.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	452,742.00	452,742.00	137,068.62	458,358.00	(5,616.00)	-1.2%
3) Employee Benefits		3000-3999	194,629.00	194,629.00	46,029.74	197,801.00	(3,172.00)	-1.6%
4) Books and Supplies		4000-4999	38,000.00	38,000.00	20,538.31	48,878.00	(10,878.00)	-28.6%
5) Services and Other Operating Expenses		5000-5999	38,629.00	38,629.00	11,587.85	38,629.00	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			724,000.00	724,000.00	215,224.52	743,666.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			201,166.00	201,166.00	109,182.87	181,500.00		
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	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.00	(80,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			121,166.00	121,166.00	109,182.87	101,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	47,517.09	47,517.09		47,517.09	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)			47,517.09	47,517.09		47,517.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			47,517.09	47,517.09		47,517.09		
2) Ending Net Position, June 30 (E + F1e)			168,683.09	168,683.09		149,017.09		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	168,683.09	168,683.09		149,017.09		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,661.00	3,661.00	(1.91)	3,661.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	909,505.00	909,505.00	292,978.00	909,505.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	12,000.00	12,000.00	31,431.30	12,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			925,166.00	925,166.00	324,407.39	925,166.00	0.00	0.0%
TOTAL, REVENUES			925,166.00	925,166.00	324,407.39	925,166.00		

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	96,780.00	96,780.00	32,764.00	98,292.00	(1,512.00)	-1.6%
Clerical, Technical and Office Salaries		2400	19,036.00	19,036.00	5,046.46	19,213.00	(177.00)	-0.9%
Other Classified Salaries		2900	336,926.00	336,926.00	99,258.16	340,853.00	(3,927.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			452,742.00	452,742.00	137,068.62	458,358.00	(5,616.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	52,801.00	52,801.00	16,911.44	55,441.00	(2,640.00)	-5.0%
OASDI/Medicare/Alternative		3301-3302	33,008.00	33,008.00	9,737.96	33,494.00	(486.00)	-1.5%
Health and Welfare Benefits		3401-3402	96,001.00	96,001.00	15,528.20	96,001.00	0.00	0.0%
Unemployment Insurance		3501-3502	225.00	225.00	68.54	229.00	(4.00)	-1.8%
Workers' Compensation		3601-3602	10,060.00	10,060.00	3,048.47	10,185.00	(125.00)	-1.2%
OPEB, Allocated		3701-3702	65.00	65.00	20.71	70.00	(5.00)	-7.7%
OPEB, Active Employees		3751-3752	2,469.00	2,469.00	714.42	2,381.00	88.00	3.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			194,629.00	194,629.00	46,029.74	197,801.00	(3,172.00)	-1.6%
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	35,000.00	35,000.00	20,538.31	35,000.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	13,878.00	(10,878.00)	-362.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,000.00	38,000.00	20,538.31	48,878.00	(10,878.00)	-28.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	466.00	466.00	67.52	466.00	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	4,944.00	4,944.00	2,004.08	4,944.00	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	8,123.00	8,123.00	2,152.50	8,123.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,266.00	18,266.00	5,556.83	18,266.00	0.00	0.0%
Communications		5900	6,830.00	6,830.00	1,806.92	6,830.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			38,629.00	38,629.00	11,587.85	38,629.00	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)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			724,000.00	724,000.00	215,224.52	743,666.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.00	(80,000.00)		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	149,017.09
Total, Restricted Net Position		149,017.09

Description	Resource Codes	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	30,016,136.00	30,016,136.00	5,704,340.67	30,016,136.00	0.00	0.0%
5) TOTAL, REVENUES			30,016,136.00	30,016,136.00	5,704,340.67	30,016,136.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	150,129.00	150,129.00	50,616.16	150,129.00	0.00	0.0%
3) Employee Benefits		3000-3999	60,255.00	60,255.00	16,458.99	60,255.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,268.00	21,268.00	22,078.51	21,268.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	28,750,158.00	28,750,158.00	6,627,300.29	28,750,158.00	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			28,981,810.00	28,981,810.00	6,716,453.95	28,981,810.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,034,326.00	1,034,326.00	(1,012,113.28)	1,034,326.00		
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)			1,034,326.00	1,034,326.00	(1,012,113.28)	1,034,326.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,642,795.75	8,642,795.75		8,642,795.75	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)			8,642,795.75	8,642,795.75		8,642,795.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,642,795.75	8,642,795.75		8,642,795.75		
2) Ending Net Position, June 30 (E + F1e)			9,677,121.75	9,677,121.75		9,677,121.75		
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	9,677,121.75	9,677,121.75		9,677,121.75		

Description	Resource Codes	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	267,765.00	267,765.00	44.09	267,765.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	28,525,884.00	28,525,884.00	5,704,296.58	28,525,884.00	0.00	0.0%
All Other Fees and Contracts		8689	1,222,487.00	1,222,487.00	0.00	1,222,487.00	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			30,016,136.00	30,016,136.00	5,704,340.67	30,016,136.00	0.00	0.0%
TOTAL, REVENUES			30,016,136.00	30,016,136.00	5,704,340.67	30,016,136.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	110,430.00	110,430.00	37,383.00	110,430.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,699.00	39,699.00	13,233.16	39,699.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			150,129.00	150,129.00	50,616.16	150,129.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	23,317.00	23,317.00	7,861.20	23,317.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,485.00	11,485.00	3,799.63	11,485.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,403.00	21,403.00	3,461.92	21,403.00	0.00	0.0%
Unemployment Insurance		3501-3502	75.00	75.00	25.28	75.00	0.00	0.0%
Workers' Compensation		3601-3602	3,336.00	3,336.00	1,124.70	3,336.00	0.00	0.0%
OPEB, Allocated		3701-3702	22.00	22.00	7.64	22.00	0.00	0.0%
OPEB, Active Employees		3751-3752	617.00	617.00	178.62	617.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,255.00	60,255.00	16,458.99	60,255.00	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	21,268.00	21,268.00	16,481.25	21,268.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	5,597.26	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,268.00	21,268.00	22,078.51	21,268.00	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	1,505,000.00	1,505,000.00	1,472,867.00	1,505,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	1,332.75	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,244,158.00	27,244,158.00	5,153,100.54	27,244,158.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			28,750,158.00	28,750,158.00	6,627,300.29	28,750,158.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			28,981,810.00	28,981,810.00	6,716,453.95	28,981,810.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	166.00	166.00	0.03	166.00	0.00	0.0%
5) TOTAL, REVENUES			166.00	166.00	0.03	166.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	500.00	500.00	18,670.60	500.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			500.00	500.00	18,670.60	500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(334.00)	(334.00)	(18,670.57)	(334.00)		
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)			(334.00)	(334.00)	(18,670.57)	(334.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	15,713.58	15,713.58		15,713.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,713.58	15,713.58		15,713.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,713.58	15,713.58		15,713.58		
2) Ending Net Position, June 30 (E + F1e)			15,379.58	15,379.58		15,379.58		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	15,379.58	15,379.58		15,379.58		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	166.00	166.00	0.03	166.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			166.00	166.00	0.03	166.00	0.00	0.0%
TOTAL, REVENUES			166.00	166.00	0.03	166.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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	500.00	500.00	18,670.60	500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			500.00	500.00	18,670.60	500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
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			500.00	500.00	18,670.60	500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
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
9010	Other Restricted Local	15,379.58
Total, Restricted Net Position		15,379.58

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)	17,611.47	17,611.47	17,285.81	17,592.04	(19.43)	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)	17,611.47	17,611.47	17,285.81	17,592.04	(19.43)	0%
5. District Funded County Program ADA						
a. County Community Schools	25.80	25.80	26.15	26.15	0.35	1%
b. Special Education-Special Day Class	14.16	14.16	14.16	14.16	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.35	1.35	1.35	1.35	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	4.00	4.00	4.01	4.01	0.01	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)	45.31	45.31	45.67	45.67	0.36	1%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,656.78	17,656.78	17,331.48	17,637.71	(19.07)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			48,806,899.85	50,083,970.61	41,697,886.53	41,980,011.45	36,152,642.59	32,088,931.44	40,959,085.87	38,293,231.01
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,305,714.00	6,305,714.00	17,010,111.00	11,350,285.00	11,350,285.00	16,776,843.00	11,350,285.00	11,350,285.00
Property Taxes	8020-8079		460,635.83	513,865.74	(32.00)	0.00	599,441.16	6,893,573.34	2,527,839.06	1,198,882.32
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	39,906.37	1,178,343.49	251,453.22	150,902.63	835,800.12	109,581.99	59,925.44
Other State Revenue	8300-8599		454,508.00	4,000,669.00	1,510,198.91	818,115.00	2,800,309.93	2,180,715.48	2,504,446.68	2,105,105.48
Other Local Revenue	8600-8799		17,468.14	363,738.50	70,995.24	129,232.81	183,914.56	229,069.95	138,484.55	10,165.04
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,238,325.97	11,223,893.61	19,769,616.64	12,549,086.03	15,084,853.28	26,916,001.89	16,630,637.28	14,724,363.28
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,048,019.65	8,374,803.75	8,670,350.38	8,823,872.88	8,750,380.90	8,662,388.24	9,346,994.21	8,936,143.18
Classified Salaries	2000-2999		1,767,500.54	2,451,628.34	3,302,332.65	3,412,353.67	3,393,076.77	3,369,915.84	3,366,055.68	3,377,636.15
Employee Benefits	3000-3999		614,924.40	2,192,367.41	3,949,202.65	3,950,827.86	4,673,870.35	4,767,347.76	4,943,305.23	4,761,849.09
Books and Supplies	4000-4999		132,382.05	1,576,767.28	2,549,894.28	704,515.96	929,638.60	702,788.99	493,731.51	637,180.53
Services	5000-5999		392,666.11	1,359,092.72	1,339,981.70	1,748,310.22	1,083,371.15	866,022.97	1,229,954.81	1,125,492.89
Capital Outlay	6000-6599		0.00	8,012.50	1,715,462.50	736,858.75	333,608.86	154,851.02	125,593.43	895,962.55
Other Outgo	7000-7499		0.00	(7,321.99)	(6,698.33)	(20,412.03)	48,350.56	125,808.58	167,659.89	34,980.87
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,955,492.75	15,955,350.01	21,520,525.83	19,356,327.31	19,212,297.19	18,649,123.40	19,673,294.76	19,769,245.26
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	125,000.00	0.00	(134,900.29)	134,900.29	(48,908.62)	48,908.62	0.00	0.00	0.00
Accounts Receivable	9200-9299	5,123,010.22	106,833.40	876,355.34	1,906,122.67	208,876.27	273,968.69	841,994.34	(10,485.79)	179,347.07
Due From Other Funds	9310	392,380.00	0.00	0.00	392,380.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	159,700.82	13,455.59	22,264.88	(7,116.36)	(9,026.97)	8,389.95	10,787.20	25,469.37	17,942.70
Prepaid Expenditures	9330	25,067.13	0.00	25,067.13	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,825,158.17	120,288.99	788,787.06	2,426,286.60	150,940.68	331,267.26	852,781.54	14,983.58	197,289.77
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	10,147,238.98	2,126,051.45	632,063.12	393,252.49	(828,931.74)	267,534.50	249,505.60	(361,819.04)	547,992.63
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	3,811,351.62	0.00	3,811,351.62	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		13,958,590.60	2,126,051.45	4,443,414.74	393,252.49	(828,931.74)	267,534.50	249,505.60	(361,819.04)	547,992.63
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(8,133,432.43)	(2,005,762.46)	(3,654,627.68)	2,033,034.11	979,872.42	63,732.76	603,275.94	376,802.62	(350,702.86)
E. NET INCREASE/DECREASE (B - C + D)			1,277,070.76	(8,386,084.08)	282,124.92	(5,827,368.86)	(4,063,711.15)	8,870,154.43	(2,665,854.86)	(5,395,584.84)
F. ENDING CASH (A + E)			50,083,970.61	41,697,886.53	41,980,011.45	36,152,642.59	32,088,931.44	40,959,085.87	38,293,231.01	32,897,646.17
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):	October								
A. BEGINNING CASH		32,897,646.17	31,025,345.72	29,288,630.15	31,630,400.21				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,776,843.00	11,350,285.00	11,350,285.00	16,776,843.00	(4,973,386.00)		143,080,392.00	143,080,392.00
Property Taxes	8020-8079	89,916.17	4,702,615.90	10,307,390.75	3,107,692.73	0.00		30,401,821.00	30,401,821.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	902,799.12	219,966.94	1,755,561.53	1,562,328.04	4,691,986.11		11,758,555.00	11,758,555.00
Other State Revenue	8300-8599	1,666,057.06	2,205,542.60	837,835.63	9,856,876.44	1,534,240.79		32,474,621.00	32,474,621.00
Other Local Revenue	8600-8799	161,490.53	18,609.54	202,787.74	136,435.11	353,359.29		2,015,751.00	2,015,751.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	823,056.00	0.00		823,056.00	823,056.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		19,597,105.88	18,497,019.98	24,453,860.65	32,263,231.32	1,606,200.19	0.00	220,554,196.00	220,554,196.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,600,226.70	8,631,682.41	8,553,466.72	7,275,586.96	1,095,703.02		97,769,619.00	97,769,619.00
Classified Salaries	2000-2999	3,778,386.61	3,840,854.82	3,408,517.39	2,383,297.54	750,000.00		38,601,556.00	38,601,556.00
Employee Benefits	3000-3999	5,289,721.50	4,899,315.86	7,131,776.29	6,357,975.64	1,454,225.96		54,986,710.00	54,986,710.00
Books and Supplies	4000-4999	676,100.80	960,774.83	787,411.81	551,555.92	417,336.44		11,120,079.00	11,120,079.00
Services	5000-5999	1,160,875.15	1,374,853.59	1,433,824.03	1,668,020.90	2,066,229.76		16,848,696.00	16,848,696.00
Capital Outlay	6000-6599	189,624.58	14,126.76	23,906.82	483,548.43	751,812.80		5,433,369.00	5,433,369.00
Other Outgo	7000-7499	217,146.98	168,856.18	152,442.22	(468,746.71)	309,955.78		722,022.00	722,022.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,848,203.00	0.00		1,848,203.00	1,848,203.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		20,912,082.32	19,890,464.45	21,491,345.28	20,099,441.68	6,845,263.76	0.00	227,330,254.00	227,330,254.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	
Accounts Receivable	9200-9299	41,382.15	114,936.64	22,255.62	(3,000,000.00)	0.00		1,561,586.40	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		392,380.00	
Stores	9320	(12,956.93)	14,404.49	3,439.53	19,641.35	0.00		106,694.80	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		25,067.13	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		28,425.22	129,341.13	25,695.15	(2,980,358.65)	0.00	0.00	2,085,728.33	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	585,749.23	472,612.23	646,440.46	(2,000,000.00)	0.00		2,730,450.93	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(2,000,000.00)	0.00		1,811,351.62	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		585,749.23	472,612.23	646,440.46	(4,000,000.00)	0.00	0.00	4,541,802.55	
Nonoperating									
Suspense Clearing	9910					0.00		0.00	
TOTAL BALANCE SHEET ITEMS		(557,324.01)	(343,271.10)	(620,745.31)	1,019,641.35	0.00	0.00	(2,456,074.22)	
E. NET INCREASE/DECREASE (B - C + D)		(1,872,300.45)	(1,736,715.57)	2,341,770.06	13,183,430.99	(5,239,063.57)	0.00	(9,232,132.22)	(6,776,058.00)
F. ENDING CASH (A + E)		31,025,345.72	29,288,630.15	31,630,400.21	44,813,831.20				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								39,574,767.63	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			44,813,831.20	48,914,817.09	43,515,350.72	45,166,857.27	40,658,552.64	38,711,768.24	45,982,858.18	42,628,913.82
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,494,938.00	6,494,938.00	16,904,525.00	11,690,889.00	11,690,889.00	16,904,525.00	11,690,889.00	11,690,889.00
Property Taxes	8020-8079		292,426.97	522,191.02	0.00	0.00	522,191.02	6,391,617.86	1,668,803.59	386,421.55
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	1,293,441.00	235,171.10	235,171.10	823,099.00	117,585.55	470,342.20
Other State Revenue	8300-8599		504,173.41	3,579,929.52	1,193,310.00	946,810.00	4,056,547.90	1,072,954.54	1,632,838.13	849,777.39
Other Local Revenue	8600-8799		24,329.80	313,932.96	78,493.00	98,104.05	156,966.48	176,587.00	196,208.10	19,620.81
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,315,868.18	10,910,991.50	19,469,769.00	12,970,974.15	16,661,765.50	25,368,783.40	15,306,324.37	13,417,050.95
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		942,386.06	8,383,309.36	8,599,272.83	8,667,988.48	8,628,722.40	8,560,006.75	9,129,365.00	8,697,438.05
Classified Salaries	2000-2999		1,637,510.85	2,568,265.84	3,305,918.14	3,379,297.16	3,398,607.43	3,387,021.27	3,352,262.79	3,325,228.41
Employee Benefits	3000-3999		653,771.95	2,265,898.11	3,718,523.41	4,086,714.82	4,491,706.29	4,647,917.29	4,676,845.25	4,561,133.40
Books and Supplies	4000-4999		94,454.82	1,518,623.61	1,683,394.79	1,072,586.96	788,173.00	576,174.40	406,155.73	582,471.39
Services	5000-5999		420,904.24	1,366,294.63	1,269,289.36	1,525,777.88	1,081,855.44	812,213.66	1,126,247.68	1,173,928.24
Capital Outlay	6000-6599		12,003.63	32,009.68	527,826.34	246,074.44	164,049.63	109,032.98	138,041.76	348,438.74
Other Outgo	7000-7499		0.00	(3,671.28)	15,326.76	41,589.88	96,171.26	108,330.55	129,972.78	46,343.15
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,761,031.55	16,130,729.95	19,119,551.63	19,020,029.62	18,649,285.45	18,200,696.90	18,958,890.99	18,734,981.38
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	3,561,423.82	2,516,086.93	640,628.14	1,453,784.16	1,436,833.90	395,928.98	442,716.60	(11,672.59)	182,490.48
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	53,006.02	15,542.71	3,191.25	17,812.08	(2,471.66)	10,048.36	(4,953.69)	28,052.36	21,513.39
Prepaid Expenditures	9330	0.00	19,038.42	4,221.63	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,739,429.84	2,550,668.06	648,041.02	1,471,596.24	1,434,362.24	405,977.34	437,762.91	16,379.77	204,003.87
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	7,416,788.05	2,004,518.80	(308,674.15)	170,307.06	(106,388.60)	365,241.79	334,759.47	(282,242.49)	476,310.95
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,000,000.00	0.00	1,136,443.09	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		9,416,788.05	2,004,518.80	827,768.94	170,307.06	(106,388.60)	365,241.79	334,759.47	(282,242.49)	476,310.95
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(5,677,358.21)	546,149.26	(179,727.92)	1,301,289.18	1,540,750.84	40,735.55	103,003.44	298,622.26	(272,307.08)
E. NET INCREASE/DECREASE (B - C + D)			4,100,985.89	(5,399,466.37)	1,651,506.55	(4,508,304.63)	(1,946,784.40)	7,271,089.94	(3,353,944.36)	(5,590,237.51)
F. ENDING CASH (A + E)			48,914,817.09	43,515,350.72	45,166,857.27	40,658,552.64	38,711,768.24	45,982,858.18	42,628,913.82	37,038,676.31
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):	October								
A. BEGINNING CASH		37,038,676.31	35,935,288.29	34,966,401.25	32,600,196.19				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,904,525.00	11,690,889.00	11,690,889.00	16,904,520.00	0.00	0.00	150,753,305.00	150,753,305.00
Property Taxes	8020-8079	261,095.51	4,041,758.69	7,958,191.34	4,302,853.45	0.00	0.00	26,347,551.00	26,347,551.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	823,098.85	235,171.10	1,763,783.25	2,351,711.00	3,409,980.85	0.00	11,758,555.00	11,758,555.00
Other State Revenue	8300-8599	1,564,181.00	2,564,910.60	894,982.38	9,152,379.00	1,819,952.13	0.00	29,832,746.00	29,832,746.00
Other Local Revenue	8600-8799	137,345.67	58,862.43	215,828.91	(52,960.40)	538,762.19	0.00	1,962,081.00	1,962,081.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	823,056.00	0.00	0.00	823,056.00	823,056.00
All Other Financing Sources	8930-8979	0.00		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		19,690,246.03	18,591,591.82	22,523,674.88	33,481,559.05	5,768,695.17	0.00	221,477,294.00	221,477,294.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,181,017.99	8,501,750.22	8,874,135.44	8,218,998.88	1,780,823.54	1,242,531.00	99,407,746.00	99,407,746.00
Classified Salaries	2000-2999	3,873,640.06	3,758,811.95	3,313,642.25	2,593,505.17	726,827.68	488,841.00	39,109,380.00	39,109,380.00
Employee Benefits	3000-3999	4,916,140.45	4,769,414.73	9,029,223.99	8,960,270.22	1,078,365.09	732,314.00	58,588,239.00	58,588,239.00
Books and Supplies	4000-4999	617,104.82	814,410.45	1,284,585.55	545,738.96	511,105.52	0.00	10,494,980.00	10,494,980.00
Services	5000-5999	1,086,787.91	1,180,504.87	1,507,692.15	1,512,624.62	2,377,451.32	0.00	16,441,572.00	16,441,572.00
Capital Outlay	6000-6599	109,366.42	3,667.78	(52,015.74)	1,545,467.52	150,378.82	0.00	3,334,342.00	3,334,342.00
Other Outgo	7000-7499	236,547.62	185,448.60	27,822.74	(519,864.33)	357,704.27	0.00	721,722.00	721,722.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,648,203.00	0.00	0.00	1,648,203.00	1,648,203.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		20,020,605.27	19,214,008.60	23,985,086.38	24,504,944.04	6,982,656.24	2,463,686.00	229,746,184.00	229,746,184.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	(25,603.56)	187,876.19	(59,983.63)	(11,320,377.43)	0.00	0.00	(4,161,291.83)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(31,033.32)	20,574.57	(8,075.32)	(69,517.44)	0.00	0.00	683.29	
Prepaid Expenditures	9330	0.00	0.00	0.00	(25,146.49)	0.00	0.00	(1,886.44)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(56,636.88)	208,450.76	(68,058.95)	(11,415,041.36)	0.00	0.00	(4,162,494.98)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	716,391.90	554,921.02	836,734.61	(6,035,715.93)	0.00	0.00	(1,273,835.57)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	1,136,443.09	
Deferred Inflows of Resources	9690	0.00	0.00		0.00	0.00	0.00	0.00	
SUBTOTAL		716,391.90	554,921.02	836,734.61	(6,035,715.93)	0.00	0.00	(137,392.48)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(773,028.78)	(346,470.26)	(904,793.56)	(5,379,325.43)	0.00	0.00	(4,025,102.50)	
E. NET INCREASE/DECREASE (B - C + D)		(1,103,388.02)	(968,887.04)	(2,366,205.06)	3,597,289.58	(1,213,961.07)	(2,463,686.00)	(12,293,992.50)	(8,268,890.00)
F. ENDING CASH (A + E)		35,935,288.29	34,966,401.25	32,600,196.19	36,197,485.77				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								32,519,838.70	

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)
(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	173,482,213.00	2.09%	177,100,856.00	0.98%	178,838,508.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,971,930.00	-44.24%	3,330,055.00	-1.65%	3,274,959.00
4. Other Local Revenues	8600-8799	1,312,189.00	-4.09%	1,258,519.00	-2.83%	1,222,922.00
5. Other Financing Sources						
a. Transfers In	8900-8929	823,056.00	0.00%	823,056.00	0.00%	823,056.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(26,551,168.00)	3.24%	(27,410,712.00)	3.14%	(28,270,256.00)
6. Total (Sum lines A1 thru A5c)		155,038,220.00	0.04%	155,101,774.00	0.51%	155,889,189.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				78,690,763.00		79,398,318.00
b. Step & Column Adjustment				751,955.00		759,474.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(44,400.00)		7,618.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	78,690,763.00	0.90%	79,398,318.00	0.97%	80,165,410.00
2. Classified Salaries						
a. Base Salaries				26,430,648.00		26,317,174.00
b. Step & Column Adjustment				120,904.00		123,322.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(234,378.00)		(446,473.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,430,648.00	-0.43%	26,317,174.00	-1.23%	25,994,023.00
3. Employee Benefits	3000-3999	36,255,016.00	7.44%	38,950,961.00	7.15%	41,734,522.00
4. Books and Supplies	4000-4999	6,151,165.00	-7.29%	5,702,886.00	-11.63%	5,039,464.00
5. Services and Other Operating Expenditures	5000-5999	10,560,581.00	1.97%	10,768,524.00	-2.14%	10,538,553.00
6. Capital Outlay	6000-6999	16,801.00	0.00%	16,801.00	0.00%	16,801.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	284,087.00	0.00%	284,087.00	0.00%	284,087.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,848,910.00)	-4.96%	(1,757,274.00)	0.00%	(1,757,274.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,348,203.00	-14.83%	1,148,203.00	0.00%	1,148,203.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				2,463,686.00		2,946,102.00
11. Total (Sum lines B1 thru B10)		157,888,354.00	3.42%	163,293,366.00	1.72%	166,109,891.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,850,134.00)		(8,191,592.00)		(10,220,702.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		36,604,894.39		33,754,760.39		25,563,168.39
2. Ending Fund Balance (Sum lines C and D1)		33,754,760.39		25,563,168.39		15,342,466.39
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	395,000.00		395,000.00		395,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	175,146.46		175,146.46		175,146.46
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,819,908.00		6,892,386.00		7,001,553.00
2. Unassigned/Unappropriated	9790	26,364,705.93		18,100,635.93		7,770,766.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,754,760.39		25,563,168.39		15,342,466.39

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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,819,908.00		6,892,386.00		7,001,553.00
c. Unassigned/Unappropriated	9790	26,364,705.93		18,100,635.93		7,770,766.93
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		33,184,613.93		24,993,021.93		14,772,319.93

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.

See attached assumptions

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	11,758,555.00	0.00%	11,758,555.00	0.00%	11,758,555.00
3. Other State Revenues	8300-8599	26,502,691.00	0.00%	26,502,691.00	0.00%	26,502,691.00
4. Other Local Revenues	8600-8799	703,562.00	0.00%	703,562.00	0.00%	703,562.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	26,551,168.00	3.24%	27,410,712.00	3.14%	28,270,256.00
6. Total (Sum lines A1 thru A5c)		65,515,976.00	1.31%	66,375,520.00	1.29%	67,235,064.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,078,856.00		18,766,897.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(311,959.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,078,856.00	-1.64%	18,766,897.00	0.00%	18,766,897.00
2. Classified Salaries						
a. Base Salaries				12,170,908.00		12,303,365.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				132,457.00		554,205.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,170,908.00	1.09%	12,303,365.00	4.50%	12,857,570.00
3. Employee Benefits	3000-3999	18,731,694.00	0.93%	18,904,964.00	2.05%	19,293,144.00
4. Books and Supplies	4000-4999	4,968,914.00	-3.56%	4,792,094.00	-0.83%	4,752,094.00
5. Services and Other Operating Expenditures	5000-5999	6,288,115.00	-9.78%	5,673,048.00	-1.41%	5,593,048.00
6. Capital Outlay	6000-6999	5,416,568.00	-38.75%	3,317,541.00	0.00%	3,317,541.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,105,140.00	0.00%	1,105,140.00	0.00%	1,105,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,181,705.00	-7.78%	1,089,769.00	0.00%	1,089,769.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
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)		69,441,900.00	-4.30%	66,452,818.00	1.24%	67,275,203.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,925,924.00)		(77,298.00)		(40,139.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,068,573.03		142,649.03		65,351.03
2. Ending Fund Balance (Sum lines C and D1)		142,649.03		65,351.03		25,212.03
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	142,649.53		65,351.03		25,212.03
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	(0.50)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		142,649.03		65,351.03		25,212.03

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.

See attached assumptions

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)
(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	173,482,213.00	2.09%	177,100,856.00	0.98%	178,838,508.00
2. Federal Revenues	8100-8299	11,758,555.00	0.00%	11,758,555.00	0.00%	11,758,555.00
3. Other State Revenues	8300-8599	32,474,621.00	-8.14%	29,832,746.00	-0.18%	29,777,650.00
4. Other Local Revenues	8600-8799	2,015,751.00	-2.66%	1,962,081.00	-1.81%	1,926,484.00
5. Other Financing Sources						
a. Transfers In	8900-8929	823,056.00	0.00%	823,056.00	0.00%	823,056.00
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)		220,554,196.00	0.42%	221,477,294.00	0.74%	223,124,253.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				97,769,619.00		98,165,215.00
b. Step & Column Adjustment				751,955.00		759,474.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(356,359.00)		7,618.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	97,769,619.00	0.40%	98,165,215.00	0.78%	98,932,307.00
2. Classified Salaries						
a. Base Salaries				38,601,556.00		38,620,539.00
b. Step & Column Adjustment				120,904.00		123,322.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(101,921.00)		107,732.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,601,556.00	0.05%	38,620,539.00	0.60%	38,851,593.00
3. Employee Benefits	3000-3999	54,986,710.00	5.22%	57,855,925.00	5.48%	61,027,666.00
4. Books and Supplies	4000-4999	11,120,079.00	-5.62%	10,494,980.00	-6.70%	9,791,558.00
5. Services and Other Operating Expenditures	5000-5999	16,848,696.00	-2.42%	16,441,572.00	-1.89%	16,131,601.00
6. Capital Outlay	6000-6999	5,433,369.00	-38.63%	3,334,342.00	0.00%	3,334,342.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,389,227.00	0.00%	1,389,227.00	0.00%	1,389,227.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(667,205.00)	0.04%	(667,505.00)	0.00%	(667,505.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,848,203.00	-10.82%	1,648,203.00	0.00%	1,648,203.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				2,463,686.00		2,946,102.00
11. Total (Sum lines B1 thru B10)		227,330,254.00	1.06%	229,746,184.00	1.58%	233,385,094.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,776,058.00)		(8,268,890.00)		(10,260,841.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		40,673,467.42		33,897,409.42		25,628,519.42
2. Ending Fund Balance (Sum lines C and D1)		33,897,409.42		25,628,519.42		15,367,678.42
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	395,000.00		395,000.00		395,000.00
b. Restricted	9740	142,649.53		65,351.03		25,212.03
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	175,146.46		175,146.46		175,146.46
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,819,908.00		6,892,386.00		7,001,553.00
2. Unassigned/Unappropriated	9790	26,364,705.43		18,100,635.93		7,770,766.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,897,409.42		25,628,519.42		15,367,678.42

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 (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,819,908.00		6,892,386.00		7,001,553.00
c. Unassigned/Unappropriated	9790	26,364,705.93		18,100,635.93		7,770,766.93
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(0.50)		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)		33,184,613.43		24,993,021.93		14,772,319.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.60%		10.88%		6.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
N/A SELPA was dissolved in 2015-16						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		17,285.81		16,985.81		16,685.81
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		227,330,254.00		229,746,184.00		233,385,094.00
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)		227,330,254.00		229,746,184.00		233,385,094.00
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)		6,819,907.62		6,892,385.52		7,001,552.82
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,819,907.62		6,892,385.52		7,001,552.82
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Norwalk - La Mirada USD **Assumptions for 2018-19**

Multi-year Financial Projections

(Unrestricted Changes)

The **2018-2019** projections are the same as **2017-2018** with the following significant changes:

Revenue Changes:	**Amount**
Cost-of-Living & GAP Adjustment for LCFF (2.15% & 66.12%)	$6,213,562
Growth Funding (Declining Enrollment 300)	($2,594,919)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	~~$0~~
Special Education ADA Transfers	$0
Net Change in Base Revenue Limit	$3,618,643
Contribution To: Growth Funding (Declining Enrollment 340)	$0
Interest Income (declining balances)	($53,670)
Supplemental Hourly Programs 0.00% COLA)	$0
Incremental Lottery Income (ADA Decline & Rate Changes)	($56,066)
Suspension of Class Size Reduction (Reversion of Penalties-*Extended*)	$0
Contribution To: Special Education program costs	($109,544)
One-Time Revenues (Included in 2017-18)	
Discretionary Funds $147/ADA	($2,585,809)
Other Revenues	
AB 104 Restricted Routine Maintenance Contribution Phase-in	($750,000)
Total Anticipated Change in Revenues	**$63,554**

Expenditure Changes:	**Amount**
Employee Salaries & Benefits	
Step, Scale and Longevity Cost	$1,003,187
Projected Cost Savings from Attrition (10 Retirements)	($250,000)
Reduction in Staff due to Enrollment Decline (7)	($469,000)
Negotiations: TANLA On-going H&W Contribution ($1.0mil)	$458,579
Negotiations: CSEA On-going H&W Contribution ($1.0mil)	$219,734
Increase in PERS Contribution Rates (from 15.531% to 18.10%)	$613,670
Increase in STRS Contribution Rates (from 14.43% to 16.28%)	$1,555,721
Discretionary Spending (Supplies/Other Services/Equipment)	
Elections	$373,834
Increase in Utilities & Fuel	$201,609
Liability Insurance	$0
Other Reductions/Adjustments	
Budget Contingency Plan: Business & Ed. Services	($574,213)
Budget Contingency Plan: Transfer Grounds to Maintenance	($750,000)
LCAP Supplemental & Concentration Grant Proportionality	$3,130,255
One-Time Expenditure Changes in 2017-18 (Remove from 2018-19)	
Indirect cost from restricted carryover	$91,636
Special Reserve-Capital Equipment transfer	($200,000)
Total Anticipated Changes in Expenditures	**$5,405,012**

Norwalk - La Mirada USD **Assumptions for 2019-20**

Multi-year Financial Projections

(Unrestricted Changes)

The **2019-2020** projections are the same as **2018-2019** with the following significant changes:

Revenue Changes:	**Amount**
Cost-of-Living & GAP Adjustment for LCFF (2.35% & 64.92%)	$4,385,114
Growth Funding (Declining Enrollment 300)	($2,647,462)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	~~$0~~
Special Education ADA Transfers	$0
Net Change in Base Revenue Limit	$1,737,652
Contribution To: Growth Funding (Declining Enrollment 340)	$0
Interest Income (Declining Rates)	($35,597)
Supplemental Hourly Programs 0.00% COLA)	$0
Incremental Lottery Income (ADA Decline & Rate Changes)	($55,096)
Suspension of Class Size Reduction (Reversion of Penalties-*Extended*)	$0
Contribution To: Special Education program costs	($109,544)
One-Time Revenues (Included in 2018-19)	
Other Revenues	
AB 104 Restricted Routine Maintenance Contribution Phase-in	($750,000)
Total Anticipated Change in Revenues	**$787,415**

Expenditure Changes:	**Amount**
Employee Salaries & Benefits	
Step, Scale and Longevity Cost	$1,015,731
Projected Cost Savings from Attrition (10 Retirements)	($250,000)
Reduction in Staff due to Enrollment Decline (7)	($469,000)
Negotiations: TANLA On-going H&W Contribution ($1.0mil)	$458,579
Negotiations: CSEA On-going H&W Contribution ($1.0mil)	$219,734
Increase in PERS Contribution Rates (from 18.10% to 20.80%)	$579,634
Increase in STRS Contribution Rates (from 16.28% to 18.13%)	$1,586,840
Discretionary Spending (Supplies/Other Services/Equipment)	
Elections	($373,834)
Increase in Utilities & Fuel	$110,801
Liability Insurance	$33,062
Other Reductions/Adjustments	
Budget Contingency Plan: Transfer Grounds to Maintenance	($593,916)
LCAP Supplemental & Concentration Grant Proportionality	$1,162,316
One-Time Expenditure Changes in 2018-19 (Remove from 2019-20)	
Districtwide textbook order	($663,422)
Total Anticipated Changes in Expenditures	**$2,816,525**

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2017-18 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	227,330,254.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,135,900.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,424,006.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	13,092.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,848,203.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	21,953.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	43,321.00
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)				7,350,575.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	915,268.00
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)				208,759,047.00

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)*		17,331.48
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,045.08

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.)	192,931,820.45	10,970.03
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)	192,931,820.45	10,970.03
B. Required effort (Line A.2 times 90%)	173,638,638.41	9,873.03
C. Current year expenditures (Line I.E and Line II.B)	208,759,047.00	12,045.08
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	(567,489.00)	0.00	(667,205.00)				
Other Sources/Uses Detail					823,056.00	1,848,203.00		
Fund Reconciliation								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	539,942.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	11,424.00	0.00	118,543.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,000.00	0.00	548,662.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					799,043.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					649,160.00	743,056.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I 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 Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	8,123.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	567,489.00	(567,489.00)	667,205.00	(667,205.00)	2,671,259.00	2,671,259.00		

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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	17,611.00	17,592.04		
Charter School	0.00	0.00		
Total ADA	**17,611.00**	**17,592.04**	**-0.1%**	**Met**
1st Subsequent Year (2018-19)				
District Regular	17,311.85	17,292.39		
Charter School				
Total ADA	**17,311.85**	**17,292.39**	**-0.1%**	**Met**
2nd Subsequent Year (2019-20)				
District Regular	17,017.23	16,997.74		
Charter School				
Total ADA	**17,017.23**	**16,997.74**	**-0.1%**	**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 budget adoption 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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

	Enrollment			
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	18,048	17,915		
Charter School				
Total Enrollment	**18,048**	**17,915**	**-0.7%**	**Met**
1st Subsequent Year (2018-19)				
District Regular	17,723	17,581		
Charter School				
Total Enrollment	**17,723**	**17,581**	**-0.8%**	**Met**
2nd Subsequent Year (2019-20)				
District Regular	17,398	17,253		
Charter School				
Total Enrollment	**17,398**	**17,253**	**-0.8%**	**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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	18,197	18,960	
Charter School			
Total ADA/Enrollment	**18,197**	**18,960**	**96.0%**
Second Prior Year (2015-16)			
District Regular	17,827	18,704	
Charter School			
Total ADA/Enrollment	**17,827**	**18,704**	**95.3%**
First Prior Year (2016-17)			
District Regular	17,591	18,374	
Charter School	0		
Total ADA/Enrollment	**17,591**	**18,374**	**95.7%**
		Historical Average Ratio:	95.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.2%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	17,286	17,915		
Charter School	0			
Total ADA/Enrollment	**17,286**	**17,915**	**96.5%**	**Not Met**
1st Subsequent Year (2018-19)				
District Regular	16,986	17,581		
Charter School				
Total ADA/Enrollment	**16,986**	**17,581**	**96.6%**	**Not Met**
2nd Subsequent Year (2019-20)				
District Regular	16,693	17,253		
Charter School				
Total ADA/Enrollment	**16,693**	**17,253**	**96.8%**	**Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

2017-18, 2018-19, and 2019-20: The 2016-17 school year ADA to enrollment ratio increased due to the introduction of a Saturday school attendance recovery program at new sites. For 2017-18, the program has been implemented districtwide and is projected to slightly increase the attendance ratio.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim Projected Year Totals	Percent Change	Status
Current Year (2017-18)	173,573,632.00	173,482,213.00	-0.1%	Met
1st Subsequent Year (2018-19)	177,642,690.00	177,100,856.00	-0.3%	Met
2nd Subsequent Year (2019-20)	179,565,227.00	178,838,508.00	-0.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2014-15)	112,252,206.70	128,141,863.96	87.6%
Second Prior Year (2015-16)	125,653,615.18	142,903,228.28	87.9%
First Prior Year (2016-17)	138,366,400.23	155,587,903.49	88.9%
		Historical Average Ratio:	88.1%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.1% to 91.1%**	**85.1% to 91.1%**	**85.1% to 91.1%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2017-18)	141,376,427.00	156,540,151.00	90.3%	Met
1st Subsequent Year (2018-19)	144,666,453.00	162,145,163.00	89.2%	Met
2nd Subsequent Year (2019-20)	147,893,955.00	164,961,688.00	89.7%	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 budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	11,970,054.00	11,758,555.00	-1.8%	No
1st Subsequent Year (2018-19)	11,970,054.00	11,758,555.00	-1.8%	No
2nd Subsequent Year (2019-20)	11,970,054.00	11,758,555.00	-1.8%	No

Explanation: (required if Yes)

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

Current Year (2017-18)	19,632,658.00	32,474,621.00	65.4%	Yes
1st Subsequent Year (2018-19)	19,584,841.00	29,832,746.00	52.3%	Yes
2nd Subsequent Year (2019-20)	19,537,591.00	29,777,650.00	52.4%	Yes

Explanation: (required if Yes)

2017-18: The following adjustments are included in the budget and these carry forward to the two subsequent years: Prior year carryover funds totaling $0.58 million (resources 6225/385/7220); one-time funds added $2.59 million; categorical grant revisions netting $0.43 million; new programs totaling $9.25 million (resource 6230/7690); minor adjustment to Lottery programs of $0.06 million due to ADA decline and rate changes.

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

Current Year (2017-18)	1,578,641.00	2,015,751.00	27.7%	Yes
1st Subsequent Year (2018-19)	1,524,971.00	1,962,081.00	28.7%	Yes
2nd Subsequent Year (2019-20)	1,489,374.00	1,926,484.00	29.3%	Yes

Explanation: (required if Yes)

2017-18: Prior year carryover funds totaling $0.26 million for site donations and LAUP program have been added to the budget along with $0.07 million in new locally funded-programs and adjustment to interest of $0.01 million due to higher interest rates. Except for a slight adjustment for loss of interest in the two subsequent years, the program adjustments listed for 2017-18 carry forward to 2018-19 and 2019-20.

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

Current Year (2017-18)	9,794,833.00	11,120,079.00	13.5%	Yes
1st Subsequent Year (2018-19)	9,736,866.00	10,494,980.00	7.8%	Yes
2nd Subsequent Year (2019-20)	9,661,866.00	9,791,558.00	1.3%	No

Explanation: (required if Yes)

2017-18: Prior year carryover for federal, state and local programs has been added to the budget totaling $3.18 million and approximately $1.85 million has been shifted to salaries and benefits for increased student support services and to cover therecently negotiated certificated salary agreement. For 2018-19 and 2019-20, one-time carryover funds have been removed from the budget along with a reduction in operational costs netting to $0.63 million and $0.70 million respectively, that will beused to cover negotiations and health and welfare costs.

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

Current Year (2017-18)	17,158,670.00	16,848,696.00	-1.8%	No
1st Subsequent Year (2018-19)	17,004,113.00	16,441,572.00	-3.3%	No
2nd Subsequent Year (2019-20)	16,624,142.00	16,131,601.00	-3.0%	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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	33,181,353.00	46,248,927.00	39.4%	Not Met
1st Subsequent Year (2018-19)	33,079,866.00	43,553,382.00	31.7%	Not Met
2nd Subsequent Year (2019-20)	32,997,019.00	43,462,689.00	31.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	26,953,503.00	27,968,775.00	3.8%	Met
1st Subsequent Year (2018-19)	26,740,979.00	26,936,552.00	0.7%	Met
2nd Subsequent Year (2019-20)	26,286,008.00	25,923,159.00	-1.4%	Met

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

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

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

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

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

2017-18: The following adjustments are included in the budget and these carry forward to the two subsequent years: Prior year carryover funds totaling $0.58 million (resources 6225/385/7220); one-time funds added $2.59 million; categorical grant revisions netting $0.43 million; new programs totaling $9.25 million (resource 6230/7690); minor adjustment to Lottery programs of $0.06 million due to ADA decline and rate changes.

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

2017-18: Prior year carryover funds totaling $0.26 million for site donations and LAUP program have been added to the budget along with $0.07 million in new locally funded-programs and adjustment to interest of $0.01 million due to higher interest rates. Except for a slight adjustment for loss of interest in the two subsequent years, the program adjustments listed for 2017-18 carry forward to 2018-19 and 2019-20.

1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption 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 budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

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

B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	4,349,084.46	5,271,622.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		5,271,622.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.6%	10.9%	6.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**4.9%**	**3.6%**	**2.1%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2017-18)	(2,850,134.00)	157,888,354.00	1.8%	Met
1st Subsequent Year (2018-19)	(8,191,592.00)	163,293,366.00	5.0%	Not Met
2nd Subsequent Year (2019-20)	(10,220,702.00)	166,109,891.00	6.2%	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)

2018-19 and 2019-20: Deficit spending due to declining enrollment, increases to STRS/PERS contributions, and ongoing salary and health benefits improvements negotiated in 2017-18. District staff has budgeted reductions from the contingency plan in the current and subsequent years, and is working on finalizing additional reductions to mitigate deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	33,897,409.42	Met
1st Subsequent Year (2018-19)	25,628,519.42	Met
2nd Subsequent Year (2019-20)	15,367,678.42	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	44,813,831.20	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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.)	17,286	16,986	16,686
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? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): N/A SELPA was dissolved in 2015-16

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	227,330,254.00	229,746,184.00	233,385,094.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	227,330,254.00	229,746,184.00	233,385,094.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,819,907.62	6,892,385.52	7,001,552.82
6. Reserve Standard - by Amount ($66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**6,819,907.62**	**6,892,385.52**	**7,001,552.82**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,819,908.00	6,892,386.00	7,001,553.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	26,364,705.93	18,100,635.93	7,770,766.93
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)	(0.50)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	33,184,613.43	24,993,021.93	14,772,319.93
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.60%	10.88%	6.33%
District's Reserve Standard (Section 10B, Line 7):	**6,819,907.62**	**6,892,385.52**	**7,001,552.82**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No

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

S3. Temporary Interfund Borrowings

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2017-18)	(26,491,320.00)	(26,551,168.00)	0.2%	59,848.00	Met
1st Subsequent Year (2018-19)	(27,191,320.00)	(27,410,712.00)	0.8%	219,392.00	Met
2nd Subsequent Year (2019-20)	(27,891,320.00)	(28,270,256.00)	1.4%	378,936.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2017-18)	823,056.00	823,056.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	823,056.00	823,056.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	823,056.00	823,056.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2017-18)	1,648,203.00	1,848,203.00	12.1%	200,000.00	Not Met
1st Subsequent Year (2018-19)	2,348,203.00	1,648,203.00	-29.8%	(700,000.00)	Not Met
2nd Subsequent Year (2019-20)	3,048,203.00	1,648,203.00	-45.9%	(1,400,000.00)	Not Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

2017-18: A transfer out to Fund 40.4 to cover projected capital equipment purchases has been added to the budget. 2018-19 and 2019-20: A previously budgeted transfer out from RRM to Fund 14 has been removed from the budget for both subsequent years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — Yes

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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
Capital Leases	Various	General Fund 01	Fund 01 - Object 7438-7439	46,065
Certificates of Participation				
General Obligation Bonds	Various	Building Fund	Fund 51 - Object 7438-7439	206,279,037
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various			2,474,774
Other Long-term Commitments (do not include OPEB):				
QZAB Federal Loan	Various	Hoxie Fund 40.2	Fund 40.2 - Object 7439	2,770,165
Child Care Facility		Fund 12 - Object 8979	Fund 12.0 - Object 7439	168,000
Claim Liability (W/C and Property/Liat	Various	Fund 67.2 and 67.3	Fund 67.2 and 67.3 - Object 5892 & 5873	17,348,411
W/C Assessment (10 yr. Payroll)				267,397
TOTAL:				229,353,849

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	24,985	24,985	0	0
Certificates of Participation				
General Obligation Bonds	15,904,374	17,067,865	17,265,456	11,149,121
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	2,474,774	2,474,774	2,474,774	2,474,774
Other Long-term Commitments (continued):				
QZAB Federal Loan	95,722	95,722	95,722	95,722
Child Care Facility	21,000	21,000	21,000	21,000
Claim Liability (W/C and Property/Liability				
W/C Assessment (10 yr. Payroll)	45,044	45,044	45,044	45,044
Total Annual Payments:	18,565,899	19,729,390	19,901,996	13,785,661
Has total annual payment increased over prior year (2016-17)?		**Yes**	**Yes**	**No**

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)

Yearly increases in General Obligation Bond payment are paid through the Bond Interest and Redemption Fund maintained by the County Office.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? — No

   c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? — No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	33,293,075.00	33,293,075.00
b. OPEB unfunded actuarial accrued liability (UAAL)	33,495,078.00	33,495,078.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jan 25, 2016	Jan 25, 2016

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	4,628,443.00	4,628,443.00
1st Subsequent Year (2018-19)	4,628,443.00	4,628,443.00
2nd Subsequent Year (2019-20)	4,628,443.00	4,628,443.00
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)	793,186.00	763,645.00
1st Subsequent Year (2018-19)	793,186.00	763,645.00
2nd Subsequent Year (2019-20)	793,186.00	763,645.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	793,186.00	763,645.00
1st Subsequent Year (2018-19)	793,186.00	763,645.00
2nd Subsequent Year (2019-20)	793,186.00	763,645.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	81	71
1st Subsequent Year (2018-19)	81	71
2nd Subsequent Year (2019-20)	81	71

4. Comments:

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

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

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

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

   c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? — No

2. Self-Insurance Liabilities	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	22,332,884.00	22,332,884.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)	17,610,397.00	17,610,397.00
1st Subsequent Year (2018-19)	17,610,397.00	17,610,397.00
2nd Subsequent Year (2019-20)	17,610,397.00	17,610,397.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)	4,722,487.00	4,722,487.00
1st Subsequent Year (2018-19)	4,722,487.00	4,722,487.00
2nd Subsequent Year (2019-20)	4,722,487.00	4,722,487.00

4. Comments:

The District has adjusted IBNR's at a 70% confidence level for both the Workers' Compensation and Liability Property Funds using information provided by AON actuarial services. Additionally, accrued liability is reduced annually by $45,044 for ourf SELF Excess Assessment for prior years.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption? No

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	929.7	921.8	915.0	915.0

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Sep 25, 2017

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: Sep 22, 2017

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? Yes
If Yes, date of budget revision board adoption: Dec 11, 2017

4. Period covered by the agreement: Begin Date: Jul 01, 2017 End Date: Jun 30, 2018

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

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

Certificated (Non-management) Health and Welfare (H&W) Benefits		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2.	Total cost of H&W benefits	12,374,067	12,928,180	12,928,180
3.	Percent of H&W cost paid by employer	88.5%	88.5%	88.5%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	625,910	638,428	646,412
3.	Percent change in step & column over prior year	-37.8%	2.0%	1.3%

Certificated (Non-management) Attrition (layoffs and retirements)		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B. — No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	668.0	656.9	656.9	656.9

1a. Have any salary and benefit negotiations been settled since budget adoption? — No
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7. — Yes

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? — n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement		
% change in salary schedule from prior year		

or

Multiyear Agreement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits — 378,840

	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	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits	4,860,963	5,078,638	5,078,638
3. Percent of H&W cost paid by employer	88.5%	88.5%	88.5%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	245,879	250,797	253,933
3. Percent change in step & column over prior year	19.5%	2.0%	1.3%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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

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

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

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

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

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	127.7	127.9	127.9	127.9

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases			

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

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

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	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 First Interim Criteria and Standards Review

SACS2017ALL Financial Reporting Software - 2017.2.0
12/6/2017 11:54:14 AM **19-64840-0000000**

First Interim
2017-18 Original Budget
Technical Review Checks

Norwalk-La Mirada Unified **Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **PASSED**

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. **PASSED**

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **PASSED**

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **PASSED**

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. **PASSED**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **PASSED**

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **PASSED**

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **PASSED**

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **PASSED**

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **PASSED**

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **PASSED**

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **PASSED**

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **PASSED**

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. **PASSED**

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **PASSED**

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). **PASSED**

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. **PASSED**

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. **PASSED**

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. **PASSED**

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
01	6230	-580,611.67

Explanation: Projected totals have been adjusted and the negative ending fund balance has been corrected.

01	6264	-41,787.95

Explanation: Projected totals have been adjusted and the negative ending fund balance has been corrected.

Total of negative resource balances for Fund 01 -622,399.62

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	6230	9790	-580,611.67

Explanation: Projected totals have been adjusted and the negative ending fund balance has been corrected.

01	6264	9790	-41,787.95

Explanation: Projected totals have been adjusted and the negative ending fund balance has been corrected.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-

8979) should be positive by resource, by fund. **PASSED**

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **PASSED**

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **PASSED**

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. **PASSED**

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/6/2017 11:55:17 AM **19-64840-0000000**

First Interim
2017-18 Board Approved Operating Budget
Technical Review Checks

Norwalk-La Mirada Unified **Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **PASSED**

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. **PASSED**

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **PASSED**

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **PASSED**

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. **PASSED**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **PASSED**

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **PASSED**

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **PASSED**

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **PASSED**

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **PASSED**

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **PASSED**

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **PASSED**

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **PASSED**

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. **PASSED**

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **PASSED**

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). **PASSED**

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. **PASSED**

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. **PASSED**

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. **PASSED**

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
01	6230	-580,611.67

Explanation: Projected totals have been adjusted and the negative ending fund balance has been corrected.

01	6264	-41,787.95

Explanation: Projected totals have been adjusted and the negative ending fund balance has been corrected.

Total of negative resource balances for Fund 01 -622,399.62

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	6230	9790	-580,611.67

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REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-

8979) should be positive by resource, by fund. **PASSED**

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **PASSED**

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **PASSED**

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. **PASSED**

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/6/2017 11:56:26 AM **19-64840-0000000**

First Interim
2017-18 Actuals to Date
Technical Review Checks

Norwalk-La Mirada Unified **Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

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O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **PASSED**

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. **PASSED**

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **PASSED**

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **PASSED**

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. **PASSED**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **PASSED**

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **PASSED**

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **PASSED**

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **PASSED**

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **PASSED**

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **PASSED**

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **PASSED**

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **PASSED**

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. **PASSED**

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/6/2017 11:55:51 AM **19-64840-0000000**

First Interim
2017-18 Projected Totals
Technical Review Checks

Norwalk-La Mirada Unified **Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. **PASSED**

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**

CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**

CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **PASSED**

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. **PASSED**

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **PASSED**

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **PASSED**

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. **PASSED**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **PASSED**

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **PASSED**

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **PASSED**

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **PASSED**

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **PASSED**

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **PASSED**

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **PASSED**

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **PASSED**

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **PASSED**

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **PASSED**

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. **PASSED**

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **PASSED**

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). **PASSED**

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. **PASSED**

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. **PASSED**

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. **PASSED**

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **PASSED**

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. **PASSED**

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **PASSED**

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **PASSED**

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **PASSED**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **PASSED**

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **PASSED**

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) has not been provided. EXCEPTION

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

School Finance Glossary of Terms

AB 1200 Reference to AB-1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and County Offices of Education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices.

AB602 Simplified Special Education Funding Model (Chapter 854/1997) replaces the old J-50 funding document.

Abatement A complete or partial cancellation of an expenditure of revenue.

Academic Performance Index (API) A numeric index (or scale) that ranges from a low of 200 to a high of 1,000. It is used to measure the academic performance and growth of schools. The current statewide API target for all schools is 800.

Account A method of categorizing financial transactions by type.

Accountability The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or state department of education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

Account Code A number assigned to sources of revenues, purposes of expenditures, assets, liabilities and fund balances.

Account Numbers Numbers assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounting Period The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th. However, an accounting period can begin and end at other intervals, such as quarterly or monthly.

Accounts Payable An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions and others; except other governments or other funds. Amounts reported here are payable within a short period of time, usually less than one year.

Accounts Receivable An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, typically within one year.

Accrual Basis Accounting Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Adequate Yearly Progress (AYP) An individual state's measure of yearly progress toward achieving state academic standards. Adequate yearly progress is the

minimum level of improvement that states, school districts, and schools must achieve each year, according to the Federal No Child Left Behind Act (NCLBA).

Adult Basic Education (ABE) Provides supplemental funds to augment Adult Basic Education classes currently operating at the agency's expense. Classes for students, usually adults, offered by local school districts.

Ad valorem taxes Taxes based on the value of property -- such as the standard property tax -- are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Allocation The number of units allotted to an agency for funding purposes. The State only provides funding for allocated units that are actually used.

Apportionment Allocation of State or Federal aid, district taxes or other monies among Local Educational agencies (LEAs) or other governmental units.

Appropriation An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may by expended.

Appropriation For Contingencies (Formerly termed undistributed reserve.)
That portion of the current fiscal year's budget that is not appropriated for any specific purpose but held subject to intrabudget transfer; i.e., transfer to other special appropriations as needed during the fiscal year.

Assessed Valuation **(AV)** The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.

Assessment/Evaluation All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.

Associated Student Body (ASB) Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials. ASB organizations are either organized secondary or unorganized elementary. Student organizations in middle schools and high schools are called organized student body associations because the students organize their activities around student clubs and a student council.

Attendance Reports Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30.

AU Administrative unit of a Special Education Local plan Area (SELPA). Norwalk-La Mirada is the Administrative unit for our SELPA which includes ABC School District and Norwalk-La Mirada School District.

Audit A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

Average Daily Attendance – (ADA) There are several kinds of attendance which are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for a least the minimum school day, or having a valid excuse. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours.

Balance Sheet A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

Base Revenue Limit See Revenue Limit.

Basic Aid School District In a Basic Aid School District, local property taxes equal or exceed its revenue limit. These districts may keep the money from local property taxes and still receive constitutionally guaranteed state basic aid funding.

Bilingual Education Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

Block Grant A lump sum allocation of special purpose funds.

Bond A written obligation to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity. Bonds generally carry interest at a fixed rate, but may carry variable rates. Principal and interest payments are usually payable periodically. A bond can have a final maturity of no greater than twenty years.

Bonded Debt That portion of indebtedness represented by outstanding bonds.

Bonded Debt Limit The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. New school bond issues are no longer permitted (Proposition 13).

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Bond Measure Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Since 2001 voters in a school district can authorize a local general obligation bond with a 55% supermajority vote. In the past a two-thirds vote was required. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote that requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property

taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Budget A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budgeting The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

California Basic Education Data System (CBEDS) The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

California English Language Development Test (CELDT) A test used to assess student's language proficiency in English, specifically listening and speaking, reading and writing.

California High School Exit Exam (CAHSEE) An exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

Capital Outlay Expenditure for replacement of new equipment, major renovation or reconstruction, or new schools.

Career Technical Education (CTE) A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

Cash Balance The actual cash on hand at a specific point in time. Many school districts will have a negative cash balance at some point in the year unless they borrow. Cash balance is contrasted to Fund Balance in that it includes only cash.

Categorical Aid Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for: children with special needs, such as Special Education; special programs, such as the School Improvement Program; or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

Certificated Personnel School employees who hold positions for which a credential is required by the State-teachers, counselors, and most administrators.

Certificates of Participation (COP) A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Personnel School employees who hold positions that do not require credentials, like aides, custodians, most business office staff, etc.

Class Size Penalties The penalties imposed on school districts which have classes in excess of

certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income.

Class Size Reduction (CSR) Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade.

Clearing Accounts Accounts used to accumulate fiscal receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

Closing Entries Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

Concurrently Enrolled Pupils who are both enrolled in a regular program for at least the minimum school day and also in a regional occupational center or program (ROP/C) or classes for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI) A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

Content Standards Test (CST) A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.

Contribution A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living (COLA) An increase in funding for government programs, including revenue limits or categorical programs.

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education Skills Test (CBEST).

Credit Rating A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's and Fitch Investment Services.

Criteria and Standards Local district budgets must state-adopted provisions of "Criteria and Standards." These provisions establish minimum fiscal standards that school

districts, county offices of education and State use to monitor district fiscal solvency and accountability.

Debt Service Expenditures for the payment of principal and interest on long-term debt.

Deferred Revenue Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.

Deferred Maintenance Major repairs of buildings and equipment which have been postponed by school districts. The state provides some money to match local districts' funds for deferred maintenance. If districts develop a maintenance plan and set aside up to one-half of 1% of their general fund for deferred maintenance, the state matches that money. The money must go into a separate accounting fund.

Deficit Factor When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims, a deficit factor is applied to reduce the amount of State aid apportioned to the program.

Deficit Fund Balance The excess of liabilities of a fund over its assets.

Deficit Financing (Spending) The excess of current year expenditures over current year revenues (also referred to as an operation deficit).

Deficits Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

Developer Fees A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

Due To/From Other Funds Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.

Direct Expenses or Costs Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

Direct Support Charges Charges for a support program and services that directly benefit other program.

Drug Free Drug/alcohol prevention/intervention program from the U.S. Department of Education.

Economic Impact Aid (EIA) /State Compensatory Education (SCE) - A state program in which funds are allocated to the District based on the number of limited English proficient (LEP) students in our District.

Education Code That body of law governing school district operations. Legislation affecting schools is organized into a series of related divisions and sections which authorizes district activity.

Education Revenue Augmentation Fund (ERAF) the fund used to collect the property taxes shifted from cities, the county and special district within each county prior to their distribution to K-14 school agencies.

Employee Benefits Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

Encroachment The use of unrestricted moneys to support restricted program expenditures.

Encumbrance Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Ending Balance Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL) Student who has not yet mastered the English language.

Enrollment The total number of pupils enrolled, whether part-time, full-time, resident or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in home-bound instruction or a non-graduate enrolled in qualifying alternative programs.

Entitlement The amount of revenue that an agency is entitled to receive.

Equalization Aid The extra State aid provided in some years to a low revenue district to increase its base revenue limit toward the statewide average.

Expenditure Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

Financial Statements The document published at periodic intervals, such as quarterly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.

Fiscal Crisis And Management Assistance Team (FCMAT) The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

Fiscal Year A period of one year, the beginning and the ending dates of which are fixed by statue; in California, the period beginning on July 1 and ending on June 30.

Fixed Assets Assets of a permanent character having continuing value; e.g., land, building,

machinery, furniture, and equipment.

Full-Time Equivalent (FTE) The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance The difference between assets and liabilities. The fund equity of governmental and trust funds.

Furlough Days Mandatory leaves of absence ordered by employers who are attempting to cut costs without firing employees. When a furlough day is ordered, employees take the day off without pay.

Gann Spending Limit A ceiling, or limit, on each year's appropriation of tax dollars by the state, cities counties, school districts, and special districts.

General Ledger A basic group of accounts that record all transactions of a fund or entity.

General Obligation Bonds (GO Bonds) Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Gifted and Talented Education (GATE) The program provides significantly different educational services to students identified as gifted in the categories of intelligence, high academic achievement, creativity and leadership.

Governmental Accounting Standards Board (GASB) Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.

Governmental Accounting Standards Board Statement No. 34 (GASB 34) An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

Headstart/State Preschool This program is for three and-one-half year-old from low income families. The programs are state and federally funded. Headstart is federally funded; State Preschool is state funded.

Implicit Price Deflator A measure of inflation used to compare expenditures over a period of time. The state uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

Indirect Cost Rate The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Indirect Cost and Overhead Administrative Costs or elements of cost necessary in the operation of a business or program or in the performance of a service that are of such nature that the amount applicable to each program or unit cannot be determined readily and accurately. The State requires that an indirect cost rate be calculated each year for indirect cost allocation to programs.

Indirect Support Charges Charges for routine services not performed as a special service for a particular program but allocated to using programs. An allocation of indirect costs.

Individualized Education Program (IEP) A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Interfund Transfers Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the Local Educational Agency.

Job Training Partnership Act (JTPA) This is a federally funded program. Its purpose is to prepare youth and unskilled adults for entry into the labor force, and to afford job training to those economically disadvantaged individuals so they are able to obtain productive employment.

Least Restrictive Environment (LRE)- Students with disabilities are educated to the maximum extent appropriate with non-disabled students. Separate schooling, classes occurs when the nature of the disability is such that education in regular classes cannot be achieved satisfactorily.

Local Control and Accountability Plan (LCAP)- Under the LCFF each LEAs is required to prepare a Local Control Accountability Plan, (LCAP), which describes how the LEA intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to EC Section 52060(d).

Local Control Funding Formula (LCFF)- Signed into law on July 1, 2013, the LCFF, overhauls California's school finance system, replacing "revenue limits" and most "categorical funds" with a per-pupil base grant and supplemental and concentration grants based upon unduplicated counts of low-income, English

Learner, and foster youth) students.

Lottery Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of per kindergarten through university students.

Low Incidence Federal Personnel Services -- Federal Grant dollars to fund position (s) to work directly with Low Incidence students (i.e., Braille Transcriber).

Mandated Costs School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIIIB, Section 6.

Medi-cal Administrative (MAA) This program, formally called SB-910, is a source of new revenue to the district that is based on the percent of time personnel spend doing "health related" activity.

Migrant Education Federal Government supplemental program is for eligible students whose families do seasonal work and have to move periodically, which subsequently disrupts their education.

Miscellaneous Funds Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.

Necessary Small School An elementary school with less than 101 ADA or high school with less than 301 ADA which meets the standards of being "necessary."

Net Assets The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.

No Child Left Behind Act (NCLB) Much of federal funding for K–12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe.

Parcel Tax A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate.

First Principal Apportionment (P-1) Funding associated with the first period report of attendance (July 1 through December 31)

Second Principal Apportionment (P-2) Funding associated with the second period report of attendance (July 1 through April 15)

Professional Development Academy (PDA) Will provide professional growth opportunities for all personnel to enhance their effectiveness in serving the needs of the students, increase the quality of their working environment, and promote parent and community confidence in the Norwalk-La Mirada Unified School District.

Professional Growth Program The intent of the program is to assist employees in developing, their skills that relate to their job duties and prospective job duties in the District by allowing bargaining unit members to participate in appropriated courses: university, college, adult school, institutes, conferences, seminars, workshops, and training within the State of California.

Public Employee Relations Board (PERB) A three-member body (appointed by the Governor) charged with the direct supervision and regulation of collective negotiations for California public school employers and employees.

Public Employees' Retirement System (PERS) State law requires that classified employees, their employer, and the state contribute to this retirement fund.

PL94-142 Public Law 94-142 (Education for All Handicapped Children Act)-Federal dollars allocated to the sate for the purpose of supplementing state money for the education of students with special needs.

Prepaid Expenses Items for which payment has been made but for which benefits have not been realized as of a certain date; e.g., prepaid interest, and premiums of unexpired insurance.

Prior Year's Taxes Tax revenues received in the current fiscal year which had been delinquent in a prior year. These revenues offset State aid in the current year in the revenue limit formula.

Program Costs Costs that are incurred and allocated to programs being operated by organizations or districts.

Purchase Order A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

Reduction-In-Force (RIF) The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Regional Occupational Center or Program (ROC/P) A vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for district within that county.

Requisition A document submitted initiating a purchase order to secure specified articles or services. Issuance of materials from stock in a warehouse.

Reserve An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund

equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

Resource Specialist Program (RSP) The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

Restricted Funds Moneys whose use is restricted by legal requirements of the donor.

Revenue Limit The maximum amount of revenue which a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a based revenue limit amount per unit of ADA computed by formula each year from adjustments that are computed new each year. As of, 2013, Revenue Limit has been replaced by the Local Control Funding Formula.

Revolving Cash Fund A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

School Attendance Review Boards (SARB) These boards are designed to facilitate communication between the school district and other local government agencies on problems related to truancy suspension and expulsion. Their purpose is to deal with the procedures to be followed by the various governmental agencies involved.

School Boards By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

School Improvement Program (SIP) This is a state funded program that serves identified elementary schools in the District. The monies are to improve the K-8 program at the schools that are being served by providing supplemental educational services.

School Renewal Renewal is a process that empowers. Renewal funds continue to be a vehicle though which staff at the local schools can make decisions that will ultimately improve the process of educating students. Schools have an opportunity to examine issues, develop objectives and the associated activities and timeliness. These decisions meet the needs of the site as determined by those directly involved with the site.

Secured Roll That portion of the assessed value which is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll average about 90% of the taxable property in a district.

Senate Bill 90/1972 (SB90) in 1972 that established the revenue limit system for funding school district.

Serrano Decision In 1974, the California superior Court ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of

the State's Constitution. This ruling established certain standards under which the school finance system would be constitutional, and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the then current system of school finance was in compliance with the earlier Court Order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling, and then appealed once again to the California Supreme Court. In August 1988, the California Supreme Court sent the Serrano case back to the Appellate Court to hear only the relatively minor issue of county juvenile court school equalization. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals if the State provide additional juvenile court school equalization aid.

Service Request (Work Order) A written authorization of the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers and provision is made for accumulating and reporting labor, material, and other costs.

Site Based Budgeting A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Special Class/Special Day Class (SC/SDC) Self-contained special education classes to which students are assigned because their instructional plan requires attendance in special classes for a majority of the school day.

Special Education Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA) All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

Standardized Account Code Structure (SACS) Standardized Account Code Structure is a method for school agencies to account for their revenue and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts were required to account by this method by 2002.

Standardized Testing And Reporting (STAR) New state testing program to better measure academic achievement. First given to grades 1-8 in April and May 1998.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the State appropriates money to this fund, which is then used to

make State aid payments to school districts. Section A of the State School fund is for K-12 education and Section B is for community college education.

State Teachers' Retirement System (STRS) funded by certificated employees, their employer and the state.

Stores Goods that are on hand in storerooms or warehouses and subject to requisition.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the sunset of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.

Supplemental Grant Additional revenue provided by the State for districts that have below-average revenues per ADA from a combination of their revenue limit and funding for specified categorical programs.

Summer Youth Employment Training Program (SYETP) This work experience project will provide meaningful summer employment for economically disadvantaged or handicapped youth 14-21 years of age. Recruitment of youth identified as "high risk" will be a high priority. Support activities will include a comprehensive assessment component, individualized counseling, and a multidimensional educational enrichment program.

Tax And Revenue Anticipation Notes (TRAN) Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipated.

Title I Title I, Part A and D, is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of the funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.

Title II Title II, Part A is to increase the academic achievement of all students by helping schools and districts to: (1) improve teacher and principal quality through professional development and other activities, including reduced class-size; and (2) ensure all teachers are highly qualified.

Title III Title III is to assist English Language Learner students to acquire English and achieve grade-level and graduation standards.

TUPE Tobacco Use Prevention Program

Unduplicated Count The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unsecured Roll That portion of assessed property which is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education--or, in some cases, from the Superintendent of Public Instruction--to set aside the requirements of an

Education code provision upon the request of a school district. (See Education Code Section 33050.)

Warrant A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools, and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

Work Order See Service Request

Workability I State monies to fund Special Education student workers while at the same exposing these students to hands on experience in various places of employment. Assembly Bill 2666 Special Education Preschool Continuation Federal Grant. Dollars to fund staffing supplies, services, etc., for 1-5 year old Special Education Preschool students.

General Acronyms

AB	Assembly Bill
ABE	Adult Basic Education
AC	California Administrative Code
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
API	Academic Performance Index
CCS	California Children's Services
CDE	California Department of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CSBA	California School Board Association
CSEA	California School Employees Association
CTA	California Teachers Association
DOF	Department of Finance
EIA	Economic Impact Aid
ESL	English as a Second Language
FTE	Full-Time Equivalent
ITS	Integrated Technology Services
JPA	Joint Powers Agreement
LACOE	Los Angeles County Office of Education
LAO	Legislative Analyst's Office
LEA	Local Education Agency (i.e., a school district or county office of education)
OPSC	Office of Public School Construction (replaces Office of Local Assistance (OLA)
NLMAA	Norwalk-La Mirada Administrative Association
RL	Revenue Limit
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SB	Senate Bill
SBCP	School Based Coordination Program
SBE	State Board of Education
SCE	State Compensatory Education
SCO	State Controller's Office
SDE	State Department of Education
SDMC	Share Decision Making Council

SELPA	Special Education Local Plan Area
SPI	Superintendent of Public Instruction
TANLA	Teachers Association of the Norwalk-La Mirada Area