

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	144,496,196.95	144,496,196.95	33,287,600.58	146,229,670.80	1,733,473.85	1.2%
2) Federal Revenue		8100-8299	117,100.00	117,100.00	214,710.77	317,873.19	200,773.19	171.5%
3) Other State Revenue		8300-8599	2,701,929.00	2,701,929.00	51,494.75	5,230,673.75	2,528,744.75	93.6%
4) Other Local Revenue		8600-8799	3,185,075.10	3,185,075.10	1,034,884.63	3,961,230.22	776,155.12	24.4%
5) TOTAL, REVENUES			150,500,301.05	150,500,301.05	34,588,690.73	155,739,447.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	61,476,019.76	61,476,019.76	17,181,012.77	63,088,258.50	(1,612,238.74)	-2.6%
2) Classified Salaries		2000-2999	17,373,785.22	17,373,785.22	5,643,458.59	17,764,120.72	(390,335.50)	-2.2%
3) Employee Benefits		3000-3999	29,348,840.64	29,348,840.64	8,029,831.96	29,847,104.43	(498,263.79)	-1.7%
4) Books and Supplies		4000-4999	5,172,501.00	5,172,501.00	1,208,338.09	14,219,382.19	(9,046,881.19)	-174.9%
5) Services and Other Operating Expenditures		5000-5999	9,186,800.67	9,186,800.67	4,751,863.24	11,201,446.52	(2,014,645.85)	-21.9%
6) Capital Outlay		6000-6999	113,794.00	113,794.00	402,603.82	957,103.68	(843,309.68)	-741.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	385,268.00	385,268.00	0.00	385,268.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,340,338.62)	(1,340,338.62)	0.00	(1,339,916.62)	(422.00)	0.0%
9) TOTAL, EXPENDITURES			121,716,670.67	121,716,670.67	37,217,108.47	136,122,767.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,783,630.38	28,783,630.38	(2,628,417.74)	19,616,680.54		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	762,635.00	762,635.00	0.00	762,635.00	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	(28,311,585.26)	(28,311,585.26)	0.00	(28,321,585.26)	(10,000.00)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,774,220.26)	(28,774,220.26)	0.00	(28,784,220.26)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,410.12	9,410.12	(2,628,417.74)	(9,167,539.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,840,429.78	32,840,429.78		32,840,429.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,840,429.78	32,840,429.78		32,840,429.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,840,429.78	32,840,429.78		32,840,429.78		
2) Ending Balance, June 30 (E + F1e)			32,849,839.90	32,849,839.90		23,672,890.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	350,738.74	254,405.45		254,405.45		
Prepaid Expenditures		9713	0.00	26,146.36		26,146.36		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	11,512,445.85		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,406,745.83	5,406,745.83		6,253,355.82		
Unassigned/Unappropriated Amount			26,942,355.33	15,500,096.41		16,988,982.43		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	96,753,105.00	96,753,105.00	26,682,056.00	96,492,146.00	(260,959.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	18,842,662.00	18,842,662.00	4,756,794.00	19,277,506.00	434,844.00	2.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	220,936.00	220,936.00	(9.10)	219,354.00	(1,582.00)	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,352,537.00	29,352,537.00	1,465,941.89	30,831,814.00	1,479,277.00	5.0%
Unsecured Roll Taxes		8042	956,733.43	956,733.43	944,010.43	956,900.00	166.57	0.0%
Prior Years' Taxes		8043	0.00	0.00	2,785.99	(8,286.00)	(8,286.00)	New
Supplemental Taxes		8044	1,702,590.00	1,702,590.00	497,315.91	1,962,799.00	260,209.00	15.3%
Education Revenue Augmentation Fund (ERAF)		8045	(357,651.00)	(357,651.00)	0.00	(383,439.00)	(25,788.00)	7.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,000,000.00	1,000,000.00	0.00	1,094,556.00	94,556.00	9.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			148,470,912.43	148,470,912.43	34,348,895.12	150,443,350.00	1,972,437.57	1.3%
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	(3,974,715.48)	(3,974,715.48)	(1,061,294.54)	(4,213,679.20)	(238,963.72)	6.0%
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			144,496,196.95	144,496,196.95	33,287,600.58	146,229,670.80	1,733,473.85	1.2%
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	7,500.00	7,500.00	8,273.19	8,273.19	773.19	10.3%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

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Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	109,600.00	109,600.00	206,437.58	309,600.00	200,000.00	182.5%
TOTAL, FEDERAL REVENUE			117,100.00	117,100.00	214,710.77	317,873.19	200,773.19	171.5%
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	445,445.00	445,445.00	0.00	2,780,399.00	2,334,954.00	524.2%
Lottery - Unrestricted and Instructional Materials		8560	2,256,484.00	2,256,484.00	51,494.75	2,450,274.75	193,790.75	8.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,701,929.00	2,701,929.00	51,494.75	5,230,673.75	2,528,744.75	93.6%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFE Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	25,000.00	25,000.00	97.80	25,000.00	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	185,000.00	185,000.00	22,962.70	185,000.00	0.00	0.0%
Interest		8660	350,545.00	350,545.00	126,396.96	350,545.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	78,572.00	78,572.00	34,004.25	78,572.00	0.00	0.0%
Interagency Services		8677	191,787.00	191,787.00	0.00	191,787.00	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-LCFE (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	2,354,171.10	2,354,171.10	851,422.92	3,130,326.22	776,155.12	33.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,185,075.10	3,185,075.10	1,034,884.63	3,961,230.22	776,155.12	24.4%
TOTAL, REVENUES			150,500,301.05	150,500,301.05	34,588,690.73	155,739,447.96	5,239,146.91	3.5%

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Certificated Teachers' Salaries		1100	52,429,052.76	52,429,052.76	14,328,768.07	53,554,295.76	(1,125,243.00)	-2.1%
Certificated Pupil Support Salaries		1200	2,956,804.00	2,956,804.00	859,905.96	3,078,952.00	(122,148.00)	-4.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,702,451.00	5,702,451.00	1,881,374.01	6,064,870.74	(362,419.74)	-6.4%
Other Certificated Salaries		1900	387,712.00	387,712.00	110,964.73	390,140.00	(2,428.00)	-0.6%
TOTAL, CERTIFICATED SALARIES			61,476,019.76	61,476,019.76	17,181,012.77	63,088,258.50	(1,612,238.74)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,160,978.92	1,160,978.92	328,141.99	1,157,641.92	3,337.00	0.3%
Classified Support Salaries		2200	7,363,910.00	7,363,910.00	2,464,868.37	7,353,379.00	10,531.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	2,096,722.00	2,096,722.00	781,875.66	2,333,582.00	(236,860.00)	-11.3%
Clerical, Technical and Office Salaries		2400	6,046,246.55	6,046,246.55	1,813,054.84	6,021,672.05	24,574.50	0.4%
Other Classified Salaries		2900	705,927.75	705,927.75	255,517.73	897,845.75	(191,918.00)	-27.2%
TOTAL, CLASSIFIED SALARIES			17,373,785.22	17,373,785.22	5,643,458.59	17,764,120.72	(390,335.50)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,307,967.06	9,307,967.06	2,437,520.03	9,378,497.56	(70,530.50)	-0.8%
PERS		3201-3202	2,756,124.05	2,756,124.05	764,846.50	2,805,728.05	(49,604.00)	-1.8%
OASDI/Medicare/Alternative		3301-3302	2,598,655.45	2,598,655.45	660,176.08	2,607,909.51	(9,254.06)	-0.4%
Health and Welfare Benefits		3401-3402	10,175,790.91	10,175,790.91	2,656,572.55	9,911,395.41	264,395.50	2.6%
Unemployment Insurance		3501-3502	41,514.29	41,514.29	10,690.44	42,348.08	(833.79)	-2.0%
Workers' Compensation		3601-3602	2,657,222.70	2,657,222.70	1,099,453.15	2,979,467.64	(322,244.94)	-12.1%
OPEB, Allocated		3701-3702	1,701,422.59	1,701,422.59	379,086.79	2,007,706.59	(306,284.00)	-18.0%
OPEB, Active Employees		3751-3752	36,879.59	36,879.59	0.00	38,287.59	(1,408.00)	-3.8%
Other Employee Benefits		3901-3902	73,264.00	73,264.00	21,486.42	75,764.00	(2,500.00)	-3.4%
TOTAL, EMPLOYEE BENEFITS			29,348,840.64	29,348,840.64	8,029,831.96	29,847,104.43	(498,263.79)	-1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	740,168.00	740,168.00	53,378.69	740,168.00	0.00	0.0%
Books and Other Reference Materials		4200	39,163.00	39,163.00	10,201.76	727,079.47	(687,916.47)	-1756.5%
Materials and Supplies		4300	2,884,306.60	2,884,306.60	915,051.42	5,219,870.32	(2,335,563.72)	-81.0%
Noncapitalized Equipment		4400	1,508,863.40	1,508,863.40	229,706.22	7,532,264.40	(6,023,401.00)	-399.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,172,501.00	5,172,501.00	1,208,338.09	14,219,382.19	(9,046,881.19)	-174.9%
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	282,607.00	282,607.00	93,555.46	330,495.12	(47,888.12)	-16.9%
Dues and Memberships		5300	40,667.00	40,667.00	42,337.08	58,037.00	(17,370.00)	-42.7%
Insurance		5400-5450	735,933.00	735,933.00	703,812.62	735,933.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,921,080.12	3,921,080.12	1,693,433.74	3,921,080.12	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	961,551.17	961,551.17	283,717.62	912,887.00	48,664.17	5.1%
Transfers of Direct Costs		5710	(370,729.66)	(370,729.66)	(19,767.68)	(392,706.46)	21,976.80	-5.9%
Transfers of Direct Costs - Interfund		5750	(10,498.96)	(10,498.96)	(3,110.85)	(10,498.96)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,039,471.00	3,039,471.00	1,638,948.06	5,056,152.70	(2,016,681.70)	-66.3%
Communications		5900	586,720.00	586,720.00	318,937.19	590,067.00	(3,347.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,186,800.67	9,186,800.67	4,751,863.24	11,201,446.52	(2,014,645.85)	-21.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	66,913.01	74,063.01	(74,063.01)	New
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	113,794.00	113,794.00	335,690.81	883,040.67	(769,246.67)	-676.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			113,794.00	113,794.00	402,603.82	957,103.68	(843,309.68)	-741.1%
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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Debt Service - Principal		7439	379,268.00	379,268.00	0.00	379,268.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			385,268.00	385,268.00	0.00	385,268.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(746,640.57)	(746,640.57)	0.00	(746,218.57)	(422.00)	0.1%
Transfers of Indirect Costs - Interfund		7350	(593,698.05)	(593,698.05)	0.00	(593,698.05)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,340,338.62)	(1,340,338.62)	0.00	(1,339,916.62)	(422.00)	0.0%
TOTAL, EXPENDITURES			121,716,670.67	121,716,670.67	37,217,108.47	136,122,767.42	(14,406,096.75)	-11.8%

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)
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	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	762,635.00	762,635.00	0.00	762,635.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			762,635.00	762,635.00	0.00	762,635.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(28,311,585.26)	(28,311,585.26)	0.00	(28,321,585.26)	(10,000.00)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,311,585.26)	(28,311,585.26)	0.00	(28,321,585.26)	(10,000.00)	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,774,220.26)	(28,774,220.26)	0.00	(28,784,220.26)	(10,000.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	760,764.00	760,764.00	5.00	760,764.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,591,635.00	9,591,635.00	1,546,915.65	12,470,888.20	2,879,253.20	30.0%
3) Other State Revenue		8300-8599	9,646,528.40	9,646,528.40	470,475.94	10,370,503.74	723,975.34	7.5%
4) Other Local Revenue		8600-8799	10,179,232.71	10,179,232.71	3,415,422.56	12,364,643.38	2,185,410.67	21.5%
5) TOTAL, REVENUES			30,178,160.11	30,178,160.11	5,432,819.15	35,966,799.32		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,240,730.87	16,240,730.87	4,878,921.50	17,809,547.08	(1,568,816.21)	-9.7%
2) Classified Salaries		2000-2999	12,965,651.52	12,965,651.52	3,822,711.78	13,190,891.52	(225,240.00)	-1.7%
3) Employee Benefits		3000-3999	15,692,577.30	15,692,577.30	2,700,304.77	16,058,485.30	(365,908.00)	-2.3%
4) Books and Supplies		4000-4999	2,501,779.10	2,501,779.10	384,483.90	5,138,409.09	(2,636,629.99)	-105.4%
5) Services and Other Operating Expenditures		5000-5999	7,364,103.01	7,364,103.01	701,886.27	13,850,545.95	(6,486,442.94)	-88.1%
6) Capital Outlay		6000-6999	1,890,500.00	1,890,500.00	1,743,234.94	4,422,121.11	(2,531,621.11)	-133.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	343,573.00	343,573.00	260,309.11	343,573.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	746,640.57	746,640.57	0.00	746,218.57	422.00	0.1%
9) TOTAL, EXPENDITURES			57,745,555.37	57,745,555.37	14,491,852.27	71,559,791.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,567,395.26)	(27,567,395.26)	(9,059,033.12)	(35,592,992.30)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	28,311,585.26	28,311,585.26	0.00	28,321,585.26	10,000.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,311,585.26	28,311,585.26	0.00	28,321,585.26		

Description	Resource Codes	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)			744,190.00	744,190.00	(9,059,033.12)	(7,271,407.04)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,271,407.04	7,271,407.04		7,271,407.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,271,407.04	7,271,407.04		7,271,407.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,271,407.04	7,271,407.04		7,271,407.04		
2) Ending Balance, June 30 (E + F1e)			8,015,597.04	8,015,597.04		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,015,597.04	8,015,597.04		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	760,764.00	760,764.00	5.00	760,764.00	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			760,764.00	760,764.00	5.00	760,764.00	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	2,467,592.00	2,467,592.00	0.00	2,467,592.00	0.00	0.0%
Special Education Discretionary Grants		8182	924,784.00	924,784.00	1.07	924,784.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,373,409.00	4,373,409.00	843,023.52	6,598,624.52	2,225,215.52	50.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	779,244.00	779,244.00	370,338.79	1,314,864.79	535,620.79	68.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	133,351.00	133,351.00	9,378.00	9,378.00	(123,973.00)	-93.0%
Title III, Part A, English Learner Program	4203	8290	513,255.00	513,255.00	194,978.89	755,644.89	242,389.89	47.2%
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	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	400,000.00	400,000.00	129,195.38	400,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,591,635.00	9,591,635.00	1,546,915.65	12,470,888.20	2,879,253.20	30.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	824,085.00	824,085.00	234,344.00	824,085.00	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 Materi		8560	640,908.00	640,908.00	78,138.92	866,778.92	225,870.92	35.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	55,238.52	55,238.52	55,238.52	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	88,958.52	88,958.52	0.00	262,747.80	173,789.28	195.4%
California Clean Energy Jobs Act	6230	8590	744,190.00	744,190.00	0.00	942,759.00	198,569.00	26.7%
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	7,348,386.88	7,348,386.88	102,754.50	7,418,894.50	70,507.62	1.0%
TOTAL, OTHER STATE REVENUE			9,646,528.40	9,646,528.40	470,475.94	10,370,503.74	723,975.34	7.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.02	0.02	0.02	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	2,390,973.71	2,390,973.71	32,048.17	2,649,801.33	258,827.62	10.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	307,090.00	307,090.00	1,379,326.37	2,233,673.03	1,926,583.03	627.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	7,481,169.00	7,481,169.00	2,004,048.00	7,481,169.00	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			10,179,232.71	10,179,232.71	3,415,422.56	12,364,643.38	2,185,410.67	21.5%
TOTAL, REVENUES			30,178,160.11	30,178,160.11	5,432,819.15	35,966,799.32	5,788,639.21	19.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,696,459.87	13,696,459.87	3,998,184.82	14,815,665.15	(1,119,205.28)	-8.2%
Certificated Pupil Support Salaries		1200	403,756.00	403,756.00	149,866.79	534,389.48	(130,633.48)	-32.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,271,907.00	1,271,907.00	445,845.29	1,489,746.00	(217,839.00)	-17.1%
Other Certificated Salaries		1900	868,608.00	868,608.00	285,024.60	969,746.45	(101,138.45)	-11.6%
TOTAL, CERTIFICATED SALARIES			16,240,730.87	16,240,730.87	4,878,921.50	17,809,547.08	(1,568,816.21)	-9.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,183,072.52	9,183,072.52	2,631,472.88	9,294,421.52	(111,349.00)	-1.2%
Classified Support Salaries		2200	2,010,064.00	2,010,064.00	661,780.88	2,022,653.00	(12,589.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	333,868.00	333,868.00	97,480.52	332,400.00	1,468.00	0.4%
Clerical, Technical and Office Salaries		2400	959,669.00	959,669.00	260,375.94	982,697.00	(23,028.00)	-2.4%
Other Classified Salaries		2900	478,978.00	478,978.00	171,601.56	558,720.00	(79,742.00)	-16.6%
TOTAL, CLASSIFIED SALARIES			12,965,651.52	12,965,651.52	3,822,711.78	13,190,891.52	(225,240.00)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,993,809.00	7,993,809.00	689,915.64	8,168,791.00	(174,982.00)	-2.2%
PERS		3201-3202	2,055,318.00	2,055,318.00	515,082.25	2,068,021.00	(12,703.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	1,285,666.00	1,285,666.00	349,733.99	1,310,920.00	(25,254.00)	-2.0%
Health and Welfare Benefits		3401-3402	3,002,095.72	3,002,095.72	884,344.14	3,134,514.72	(132,419.00)	-4.4%
Unemployment Insurance		3501-3502	18,052.00	18,052.00	4,123.02	18,461.00	(409.00)	-2.3%
Workers' Compensation		3601-3602	844,537.52	844,537.52	254,153.73	871,372.52	(26,835.00)	-3.2%
OPEB, Allocated		3701-3702	274,792.00	274,792.00	0.00	268,098.00	6,694.00	2.4%
OPEB, Active Employees		3751-3752	182,192.00	182,192.00	0.00	182,192.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,115.06	36,115.06	2,952.00	36,115.06	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,692,577.30	15,692,577.30	2,700,304.77	16,058,485.30	(365,908.00)	-2.3%
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	100,112.00	100,112.00	21,634.19	100,557.00	(445.00)	-0.4%
Materials and Supplies		4300	2,122,744.28	2,122,744.28	330,508.97	4,748,067.27	(2,625,322.99)	-123.7%
Noncapitalized Equipment		4400	278,922.82	278,922.82	32,340.74	289,784.82	(10,862.00)	-3.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,501,779.10	2,501,779.10	384,483.90	5,138,409.09	(2,636,629.99)	-105.4%
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	267,859.00	267,859.00	34,196.90	605,071.00	(337,212.00)	-125.9%
Dues and Memberships		5300	247.00	247.00	0.00	247.00	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	607,525.00	607,525.00	193,751.64	607,525.00	0.00	0.0%
Transfers of Direct Costs		5710	370,729.66	370,729.66	19,767.68	392,706.46	(21,976.80)	-5.9%
Transfers of Direct Costs - Interfund		5750	(10,700.00)	(10,700.00)	0.00	(10,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,110,150.30	6,110,150.30	450,528.61	12,235,896.44	(6,125,746.14)	-100.3%
Communications		5900	18,292.05	18,292.05	3,641.44	19,800.05	(1,508.00)	-8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,364,103.01	7,364,103.01	701,886.27	13,850,545.95	(6,486,442.94)	-88.1%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	705,000.00	705,000.00	357,305.45	1,287,600.48	(582,600.48)	-82.6%
Buildings and Improvements of Buildings		6200	1,170,000.00	1,170,000.00	1,385,929.49	3,049,772.63	(1,879,772.63)	-160.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,500.00	15,500.00	0.00	84,748.00	(69,248.00)	-446.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,890,500.00	1,890,500.00	1,743,234.94	4,422,121.11	(2,531,621.11)	-133.9%
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 to Districts or Charter Schools		7141	170,000.00	170,000.00	18,936.07	45,000.00	125,000.00	73.5%
Payments to County Offices		7142	173,573.00	173,573.00	241,373.04	298,573.00	(125,000.00)	-72.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			343,573.00	343,573.00	260,309.11	343,573.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	746,640.57	746,640.57	0.00	746,218.57	422.00	0.1%
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			746,640.57	746,640.57	0.00	746,218.57	422.00	0.1%
TOTAL, EXPENDITURES			57,745,555.37	57,745,555.37	14,491,852.27	71,559,791.62	(13,814,236.25)	-23.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	28,311,585.26	28,311,585.26	0.00	28,321,585.26	10,000.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			28,311,585.26	28,311,585.26	0.00	28,321,585.26	10,000.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,311,585.26	28,311,585.26	0.00	28,321,585.26	(10,000.00)	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	145,256,960.95	145,256,960.95	33,287,605.58	146,990,434.80	1,733,473.85	1.2%
2) Federal Revenue		8100-8299	9,708,735.00	9,708,735.00	1,761,626.42	12,788,761.39	3,080,026.39	31.7%
3) Other State Revenue		8300-8599	12,348,457.40	12,348,457.40	521,970.69	15,601,177.49	3,252,720.09	26.3%
4) Other Local Revenue		8600-8799	13,364,307.81	13,364,307.81	4,450,307.19	16,325,873.60	2,961,565.79	22.2%
5) TOTAL, REVENUES			180,678,461.16	180,678,461.16	40,021,509.88	191,706,247.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	77,716,750.63	77,716,750.63	22,059,934.27	80,897,805.58	(3,181,054.95)	-4.1%
2) Classified Salaries		2000-2999	30,339,436.74	30,339,436.74	9,466,170.37	30,955,012.24	(615,575.50)	-2.0%
3) Employee Benefits		3000-3999	45,041,417.94	45,041,417.94	10,730,136.73	45,905,589.73	(864,171.79)	-1.9%
4) Books and Supplies		4000-4999	7,674,280.10	7,674,280.10	1,592,821.99	19,357,791.28	(11,683,511.18)	-152.2%
5) Services and Other Operating Expenditures		5000-5999	16,550,903.68	16,550,903.68	5,453,749.51	25,051,992.47	(8,501,088.79)	-51.4%
6) Capital Outlay		6000-6999	2,004,294.00	2,004,294.00	2,145,838.76	5,379,224.79	(3,374,930.79)	-168.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	728,841.00	728,841.00	260,309.11	728,841.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(593,698.05)	(593,698.05)	0.00	(593,698.05)	0.00	0.0%
9) TOTAL, EXPENDITURES			179,462,226.04	179,462,226.04	51,708,960.74	207,682,559.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,216,235.12	1,216,235.12	(11,687,450.86)	(15,976,311.76)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	762,635.00	762,635.00	0.00	762,635.00	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			(462,635.00)	(462,635.00)	0.00	(462,635.00)		

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)			753,600.12	753,600.12	(11,687,450.86)	(16,438,946.76)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,111,836.82	40,111,836.82		40,111,836.82	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)			40,111,836.82	40,111,836.82		40,111,836.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,111,836.82	40,111,836.82		40,111,836.82		
2) Ending Balance, June 30 (E + F1e)			40,865,436.94	40,865,436.94		23,672,890.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	350,738.74	254,405.45		254,405.45		
Prepaid Expenditures		9713	0.00	26,146.36		26,146.36		
All Others		9719	0.00	0.00		0.00		
b) Restricted			8,015,597.04	8,015,597.04		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	11,512,445.85		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,406,745.83	5,406,745.83		6,253,355.82		
Unassigned/Unappropriated Amount		9790	26,942,355.33	15,500,096.41		16,988,982.43		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	96,753,105.00	96,753,105.00	26,682,056.00	96,492,146.00	(260,959.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	18,842,662.00	18,842,662.00	4,756,794.00	19,277,506.00	434,844.00	2.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	220,936.00	220,936.00	(9.10)	219,354.00	(1,582.00)	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	29,352,537.00	29,352,537.00	1,465,941.89	30,831,814.00	1,479,277.00	5.0%
Unsecured Roll Taxes		8042	956,733.43	956,733.43	944,010.43	956,900.00	166.57	0.0%
Prior Years' Taxes		8043	0.00	0.00	2,785.99	(8,286.00)	(8,286.00)	New
Supplemental Taxes		8044	1,702,590.00	1,702,590.00	497,315.91	1,962,799.00	260,209.00	15.3%
Education Revenue Augmentation Fund (ERAF)		8045	(357,651.00)	(357,651.00)	0.00	(383,439.00)	(25,788.00)	7.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,000,000.00	1,000,000.00	0.00	1,094,556.00	94,556.00	9.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			148,470,912.43	148,470,912.43	34,348,895.12	150,443,350.00	1,972,437.57	1.3%
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	(3,974,715.48)	(3,974,715.48)	(1,061,294.54)	(4,213,679.20)	(238,963.72)	6.0%
Property Taxes Transfers		8097	760,764.00	760,764.00	5.00	760,764.00	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			145,256,960.95	145,256,960.95	33,287,605.58	146,990,434.80	1,733,473.85	1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,467,592.00	2,467,592.00	0.00	2,467,592.00	0.00	0.0%
Special Education Discretionary Grants		8182	924,784.00	924,784.00	1.07	924,784.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	7,500.00	7,500.00	8,273.19	8,273.19	773.19	10.3%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,373,409.00	4,373,409.00	843,023.52	6,598,624.52	2,225,215.52	50.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	779,244.00	779,244.00	370,338.79	1,314,864.79	535,620.79	68.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	133,351.00	133,351.00	9,378.00	9,378.00	(123,973.00)	-93.0%
Title III, Part A, English Learner Program	4203	8290	513,255.00	513,255.00	194,978.89	755,644.89	242,389.89	47.2%
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	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	509,600.00	509,600.00	335,632.96	709,600.00	200,000.00	39.2%
TOTAL, FEDERAL REVENUE			9,708,735.00	9,708,735.00	1,761,626.42	12,788,761.39	3,080,026.39	31.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	824,085.00	824,085.00	234,344.00	824,085.00	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	445,445.00	445,445.00	0.00	2,780,399.00	2,334,954.00	524.2%
Lottery - Unrestricted and Instructional Materi		8560	2,897,392.00	2,897,392.00	129,633.67	3,317,053.67	419,661.67	14.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	55,238.52	55,238.52	55,238.52	New
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	88,958.52	88,958.52	0.00	262,747.80	173,789.28	195.4%
California Clean Energy Jobs Act	6230	8590	744,190.00	744,190.00	0.00	942,759.00	198,569.00	26.7%
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	7,348,386.88	7,348,386.88	102,754.50	7,418,894.50	70,507.62	1.0%
TOTAL, OTHER STATE REVENUE			12,348,457.40	12,348,457.40	521,970.69	15,601,177.49	3,252,720.09	26.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	25,000.00	25,000.00	97.80	25,000.00	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	185,000.00	185,000.00	22,962.70	185,000.00	0.00	0.0%
Interest		8660	350,545.00	350,545.00	126,396.98	350,545.02	0.02	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	78,572.00	78,572.00	34,004.25	78,572.00	0.00	0.0%
Interagency Services		8677	2,582,760.71	2,582,760.71	32,048.17	2,841,588.33	258,827.62	10.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,661,261.10	2,661,261.10	2,230,749.29	5,363,999.25	2,702,738.15	101.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	7,481,169.00	7,481,169.00	2,004,048.00	7,481,169.00	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			13,364,307.81	13,364,307.81	4,450,307.19	16,325,873.60	2,961,565.79	22.2%
TOTAL, REVENUES			180,678,461.16	180,678,461.16	40,021,509.88	191,706,247.28	11,027,786.12	6.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	66,125,512.63	66,125,512.63	18,326,952.89	68,369,960.91	(2,244,448.28)	-3.4%
Certificated Pupil Support Salaries		1200	3,360,560.00	3,360,560.00	1,009,772.75	3,613,341.48	(252,781.48)	-7.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,974,358.00	6,974,358.00	2,327,219.30	7,554,616.74	(580,258.74)	-8.3%
Other Certificated Salaries		1900	1,256,320.00	1,256,320.00	395,989.33	1,359,886.45	(103,566.45)	-8.2%
TOTAL, CERTIFICATED SALARIES			77,716,750.63	77,716,750.63	22,059,934.27	80,897,805.58	(3,181,054.95)	-4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,344,051.44	10,344,051.44	2,959,614.87	10,452,063.44	(108,012.00)	-1.0%
Classified Support Salaries		2200	9,373,974.00	9,373,974.00	3,126,649.25	9,376,032.00	(2,058.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,430,590.00	2,430,590.00	879,356.18	2,665,982.00	(235,392.00)	-9.7%
Clerical, Technical and Office Salaries		2400	7,005,915.55	7,005,915.55	2,073,430.78	7,004,369.05	1,546.50	0.0%
Other Classified Salaries		2900	1,184,905.75	1,184,905.75	427,119.29	1,456,565.75	(271,660.00)	-22.9%
TOTAL, CLASSIFIED SALARIES			30,339,436.74	30,339,436.74	9,466,170.37	30,955,012.24	(615,575.50)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,301,776.06	17,301,776.06	3,127,435.67	17,547,288.56	(245,512.50)	-1.4%
PERS		3201-3202	4,811,442.05	4,811,442.05	1,279,928.75	4,873,749.05	(62,307.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	3,884,321.45	3,884,321.45	1,009,910.07	3,918,829.51	(34,508.06)	-0.9%
Health and Welfare Benefits		3401-3402	13,177,886.63	13,177,886.63	3,540,916.69	13,045,910.13	131,976.50	1.0%
Unemployment Insurance		3501-3502	59,566.29	59,566.29	14,813.46	60,809.08	(1,242.79)	-2.1%
Workers' Compensation		3601-3602	3,501,760.22	3,501,760.22	1,353,606.88	3,850,840.16	(349,079.94)	-10.0%
OPEB, Allocated		3701-3702	1,976,214.59	1,976,214.59	379,086.79	2,275,804.59	(299,590.00)	-15.2%
OPEB, Active Employees		3751-3752	219,071.59	219,071.59	0.00	220,479.59	(1,408.00)	-0.6%
Other Employee Benefits		3901-3902	109,379.06	109,379.06	24,438.42	111,879.06	(2,500.00)	-2.3%
TOTAL, EMPLOYEE BENEFITS			45,041,417.94	45,041,417.94	10,730,136.73	45,905,589.73	(864,171.79)	-1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	740,168.00	740,168.00	53,378.69	740,168.00	0.00	0.0%
Books and Other Reference Materials		4200	139,275.00	139,275.00	31,835.95	827,636.47	(688,361.47)	-494.2%
Materials and Supplies		4300	5,007,050.88	5,007,050.88	1,245,560.39	9,967,937.59	(4,960,886.71)	-99.1%
Noncapitalized Equipment		4400	1,787,786.22	1,787,786.22	262,046.96	7,822,049.22	(6,034,263.00)	-337.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,674,280.10	7,674,280.10	1,592,821.99	19,357,791.28	(11,683,511.18)	-152.2%
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	550,466.00	550,466.00	127,752.36	935,566.12	(385,100.12)	-70.0%
Dues and Memberships		5300	40,914.00	40,914.00	42,337.08	58,284.00	(17,370.00)	-42.5%
Insurance		5400-5450	735,933.00	735,933.00	703,812.62	735,933.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,921,080.12	3,921,080.12	1,693,433.74	3,921,080.12	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,569,076.17	1,569,076.17	477,469.26	1,520,412.00	48,664.17	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,198.96)	(21,198.96)	(3,110.85)	(21,198.96)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,149,621.30	9,149,621.30	2,089,476.67	17,292,049.14	(8,142,427.84)	-89.0%
Communications		5900	605,012.05	605,012.05	322,578.63	609,867.05	(4,855.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,550,903.68	16,550,903.68	5,453,749.51	25,051,992.47	(8,501,088.79)	-51.4%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	705,000.00	705,000.00	424,218.46	1,361,663.49	(656,663.49)	-93.1%
Buildings and Improvements of Buildings		6200	1,170,000.00	1,170,000.00	1,385,929.49	3,049,772.63	(1,879,772.63)	-160.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	129,294.00	129,294.00	335,690.81	967,788.67	(838,494.67)	-648.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,004,294.00	2,004,294.00	2,145,838.76	5,379,224.79	(3,374,930.79)	-168.4%
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	170,000.00	170,000.00	18,936.07	45,000.00	125,000.00	73.5%
Payments to County Offices		7142	173,573.00	173,573.00	241,373.04	298,573.00	(125,000.00)	-72.0%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Debt Service - Principal		7439	379,268.00	379,268.00	0.00	379,268.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			728,841.00	728,841.00	260,309.11	728,841.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(593,698.05)	(593,698.05)	0.00	(593,698.05)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(593,698.05)	(593,698.05)	0.00	(593,698.05)	0.00	0.0%
TOTAL, EXPENDITURES			179,462,226.04	179,462,226.04	51,708,960.74	207,682,559.04	(28,220,333.00)	-15.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	762,635.00	762,635.00	0.00	762,635.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			762,635.00	762,635.00	0.00	762,635.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(462,635.00)	(462,635.00)	0.00	(462,635.00)	0.00	0.0%

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

Description	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)	15,670.03	15,641.95	15,856.63	15,856.63	214.68	1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	33.98	19.30	19.30	(14.68)	-43%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,670.03	15,675.93	15,875.93	15,875.93	200.00	1%
5. District Funded County Program ADA						
a. County Community Schools	3.62	3.62	3.93	3.93	0.31	9%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.62	3.62	3.93	3.93	0.31	9%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,673.65	15,679.55	15,879.86	15,879.86	200.31	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	2017-18 INTERIM REPORT								
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
October											
A. BEGINNING CASH			47,975,474.00	47,253,101.00	35,493,447.00	36,112,396.00	32,984,327.00	32,707,081.00	39,856,333.00	41,726,139.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment			7,859,713.00	7,859,713.00	7,859,713.00	7,859,713.00	10,541,350.00	10,541,350.00	10,541,350.00	10,541,350.00	
Property Taxes			727,511.00	727,511.00	727,511.00	727,511.00	976,565.00	9,507,199.00	6,244,875.00	697,213.00	
Miscellaneous Funds			(265,322.00)	(265,322.00)	(265,322.00)	(265,322.00)	(204,846.00)	(204,846.00)	(204,846.00)	(204,846.00)	
Federal Revenue			440,407.00	440,407.00	440,407.00	440,407.00	485,591.00	1,496,173.00	845,359.00	459,147.00	
Other State Revenue			130,493.00	130,493.00	130,493.00	130,493.00	1,098,511.00	2,263,102.00	1,503,115.00	1,517,467.00	
Other Local Revenue			1,112,577.00	1,112,577.00	1,112,577.00	1,112,577.00	1,448,670.00	1,499,112.00	1,330,940.00	1,341,530.00	
Interfund Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			10,005,379.00	10,005,379.00	10,005,379.00	10,005,379.00	14,345,841.00	25,102,090.00	20,260,793.00	14,651,861.00	
C. DISBURSEMENTS											
Certificated Salaries			5,514,984.00	5,514,984.00	5,514,984.00	5,514,984.00	6,354,526.00	6,270,830.00	8,155,408.00	7,663,794.00	
Classified Salaries			2,366,543.00	2,366,543.00	2,366,543.00	2,366,543.00	2,407,156.00	2,374,985.00	2,541,743.00	3,172,760.00	
Employee Benefits			2,682,534.00	2,682,534.00	2,682,534.00	2,682,534.00	4,035,097.00	3,975,107.00	5,002,547.00	5,186,934.00	
Books and Supplies			398,206.00	398,206.00	398,206.00	398,206.00	1,100,137.00	1,334,497.00	1,404,224.00	1,770,871.00	
Services			1,363,437.00	1,363,437.00	1,363,437.00	1,363,437.00	1,746,721.00	1,073,067.00	1,109,811.00	1,249,257.00	
Capital Outlay			536,460.00	536,460.00	536,460.00	536,460.00	156,270.00	1,980.00	85,750.00	63,164.00	
Other Outgo			65,077.00	65,077.00	65,077.00	65,077.00	193,653.00	0.00	(296,849.00)	0.00	
Interfund Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	381,318.00	0.00	
All Other Financing Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			12,927,241.00	12,927,241.00	12,927,241.00	12,927,241.00	15,993,560.00	15,030,466.00	18,383,952.00	19,106,780.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury			150,000.00	(4,757.00)	(4,757.00)	(4,757.00)	0.00	0.00	19,028.00	0.00	
Accounts Receivable			5,397,139.00	(1,087,389.00)	(1,087,389.00)	(1,087,389.00)	(306,459.00)	(741,125.00)	0.00	0.00	
Due From Other Funds			629,117.00	186,719.00	186,719.00	186,719.00	0.00	(1,375,995.00)	0.00	0.00	
Stores			254,405.00	(13,766.00)	(13,766.00)	(13,766.00)	0.00	0.00	0.00	0.00	
Prepaid Expenditures			26,146.00	0.00	0.00	0.00	0.00	0.00	(26,146.00)	0.00	
Other Current Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			6,456,807.00	(919,193.00)	(919,193.00)	(919,193.00)	(306,459.00)	(2,117,120.00)	(7,118.00)	0.00	
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable			(5,558,421.00)	1,188,313.00	1,188,313.00	1,188,313.00	0.00	805,252.00	(83.00)	0.00	
Due To Other Funds			(6,692,306.00)	1,673,076.00	1,673,076.00	1,673,076.00	0.00	0.00	0.00	0.00	
Current Loans			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues			(1,674,101.00)	418,525.00	418,525.00	418,525.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			(13,924,828.00)	3,279,914.00	3,279,914.00	3,279,914.00	0.00	805,252.00	(83.00)	0.00	
<u>Nonoperating</u>											
Suspense Clearing			9910	6,398,596.00	(4,638,685.00)	7,739,918.00	3,992,903.00	1,676,932.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS			20,381,635.00	2,199,489.00	(8,837,792.00)	3,540,811.00	(206,207.00)	1,370,473.00	(2,922,372.00)	(7,035.00)	
E. NET INCREASE/DECREASE (B - C + D)				(722,373.00)	(11,759,654.00)	618,949.00	(3,128,069.00)	(277,246.00)	7,149,252.00	1,869,806.00	(4,454,919.00)
F. ENDING CASH (A + E)				47,253,101.00	35,493,447.00	36,112,396.00	32,984,327.00	32,707,081.00	39,856,333.00	41,726,139.00	37,271,220.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

First Interim
2017-18 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
	October								
A. BEGINNING CASH		37,271,220.00	32,704,504.00	35,460,410.00	35,129,880.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019	10,541,350.00	10,541,350.00	10,541,350.00	10,541,350.00	0.00	115,769,652.00	115,769,652.00
	Property Taxes	8020-8079	1,242,252.00	7,069,189.00	3,969,918.00	2,056,443.00	0.00	34,673,698.00	34,673,698.00
	Miscellaneous Funds	8080-8099	(566,904.00)	(235,904.00)	(235,904.00)	(533,531.20)	0.00	(3,452,915.20)	(3,452,915.20)
	Federal Revenue	8100-8299	459,147.00	459,147.00	1,537,580.00	3,808,906.39	1,476,083.00	12,788,761.39	12,788,761.39
	Other State Revenue	8300-8599	712,527.00	850,913.00	1,237,407.00	1,452,419.49	4,443,744.00	15,601,177.49	15,601,177.49
	Other Local Revenue	8600-8799	1,440,432.00	1,381,777.00	1,385,073.00	1,308,297.60	739,734.00	16,325,873.60	16,325,873.60
	Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	300,000.00	300,000.00
	All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			13,828,804.00	20,066,472.00	18,435,424.00	18,633,885.28	6,659,561.00	0.00	192,006,247.28
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999	7,769,281.00	7,345,991.00	7,626,703.00	7,651,336.58		80,897,805.58	80,897,805.58
	Classified Salaries	2000-2999	2,951,501.00	2,672,945.00	3,154,017.00	2,213,733.24		30,955,012.24	30,955,012.24
	Employee Benefits	3000-3999	4,256,698.00	4,156,698.00	4,236,619.00	4,325,753.73		45,905,589.73	45,905,589.73
	Books and Supplies	4000-4999	1,855,512.00	1,513,192.00	2,353,866.00	1,582,413.28	4,850,255.00	19,357,791.28	19,357,791.28
	Services	5000-5999	1,314,148.00	1,457,751.00	1,370,692.00	3,735,411.47	6,541,386.00	25,051,992.47	25,051,992.47
	Capital Outlay	6000-6599	91,242.00	163,989.00	23,432.00	1,042,113.79	1,605,444.00	5,379,224.79	5,379,224.79
	Other Outgo	7000-7499	157,138.00	0.00	625.00	(179,732.05)		135,142.95	135,142.95
	Interfund Transfers Out	7600-7629	0.00	0.00	0.00	381,317.00		762,635.00	762,635.00
	All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS			18,395,520.00	17,310,566.00	18,765,954.00	20,752,347.04	12,997,085.00	0.00	208,445,194.04
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
	Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00		0.00	
	Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00		(5,397,140.00)	
	Due From Other Funds	9310	0.00	0.00	0.00	0.00		(629,119.00)	
	Stores	9320	0.00	0.00	0.00	0.00		(55,064.00)	
	Prepaid Expenditures	9330	0.00	0.00	0.00	0.00		(26,146.00)	
	Other Current Assets	9340	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	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	(6,107,469.00)	
Liabilities and Deferred Inflows									
	Accounts Payable	9500-9599	0.00	0.00	0.00	0.00		5,558,421.00	
	Due To Other Funds	9610	0.00	0.00	0.00	0.00		6,692,306.00	
	Current Loans	9640	0.00	0.00	0.00	0.00		0.00	
	Unearned Revenues	9650	0.00	0.00	0.00	0.00		1,674,101.00	
	Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	13,924,828.00	
Nonoperating									
	Suspense Clearing	9910	0.00	0.00	0.00	0.00		15,169,664.00	
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	(4,862,633.00)	
E. NET INCREASE/DECREASE (B - C + D)			(4,566,716.00)	2,755,906.00	(330,530.00)	(2,118,461.76)	(6,337,524.00)	0.00	(21,301,579.76)
F. ENDING CASH (A + E)			32,704,504.00	35,460,410.00	35,129,880.00	33,011,418.24			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,673,894.24	

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	15,670.00	15,875.93	
	Charter School	0.00	0.00	
	Total ADA	15,670.00	15,875.93	1.3%
1st Subsequent Year (2018-19)	District Regular	15,670.03	15,875.93	
	Charter School			
	Total ADA	15,670.03	15,875.93	1.3%
2nd Subsequent Year (2019-20)	District Regular	15,670.03	15,875.93	
	Charter School			
	Total ADA	15,670.03	15,875.93	1.3%

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.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	16,192	16,581		
Charter School				
Total Enrollment	16,192	16,581	2.4%	Not Met
1st Subsequent Year (2018-19)				
District Regular	16,192	16,581		
Charter School				
Total Enrollment	16,192	16,581	2.4%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	16,192	16,581		
Charter School				
Total Enrollment	16,192	16,581	2.4%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

2016-17 District enrollment increased by 389 students after the CBEDS date. The students remain enrolled this year; therefore ADA is projected to increase by 200 ADA for 2017-18 and future years.

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	15,408	15,917	
Charter School			
Total ADA/Enrollment	15,408	15,917	96.8%
Second Prior Year (2015-16)			
District Regular	15,401	15,938	
Charter School			
Total ADA/Enrollment	15,401	15,938	96.6%
First Prior Year (2016-17)			
District Regular	15,676	16,192	
Charter School	0		
Total ADA/Enrollment	15,676	16,192	96.8%
		Historical Average Ratio:	96.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.2%

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	15,876	16,581		
Charter School	0			
Total ADA/Enrollment	15,876	16,581	95.7%	Met
1st Subsequent Year (2018-19)				
District Regular	15,876	16,581		
Charter School				
Total ADA/Enrollment	15,876	16,581	95.7%	Met
2nd Subsequent Year (2019-20)				
District Regular	15,876	16,581		
Charter School				
Total ADA/Enrollment	15,876	16,581	95.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2017-18)	148,470,912.43		
1st Subsequent Year (2018-19)	152,028,755.00	154,012,222.00	1.3%	Met
2nd Subsequent Year (2019-20)	155,812,499.00	157,767,870.00	1.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since 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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	82,508,269.87	96,904,516.12	85.1%
Second Prior Year (2015-16)	93,727,893.32	111,354,651.82	84.2%
First Prior Year (2016-17)	101,796,000.87	117,402,724.18	86.7%
Historical Average Ratio:			85.3%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.3% to 88.3%	82.3% to 88.3%	82.3% to 88.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	110,699,483.65	136,122,767.42	81.3%	Not Met
1st Subsequent Year (2018-19)	112,769,185.03	128,369,564.03	87.8%	Met
2nd Subsequent Year (2019-20)	115,502,563.40	130,253,221.40	88.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

2017-18 prior year carry-over and current revenue are projected to be spent during 2017-18, which inflated the ratio of current year salary and benefits to expenditures. Pending 2017-18 salary settlements include 3% COLA increases which will be reflected in Second Interim reporting and revise this ratio.

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

Current Year (2017-18)	9,708,735.00	12,788,761.39	31.7%	Yes
1st Subsequent Year (2018-19)	9,219,553.00	11,955,617.00	29.7%	Yes
2nd Subsequent Year (2019-20)	9,219,553.00	11,955,617.00	29.7%	Yes

Explanation:
(required if Yes)

Federal revenue was projected to decrease in the adopted budget per Federal guidance received. Actual revenue exceeded prior year amounts instead of the reduction we expected. The 2017-18 figures also include revenue carried over from 2016-17 which has inflated the 2017-18 figure.

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

Current Year (2017-18)	12,348,457.40	15,601,177.49	26.3%	Yes
1st Subsequent Year (2018-19)	11,700,733.00	13,145,956.00	12.4%	Yes
2nd Subsequent Year (2019-20)	11,700,733.00	13,145,956.00	12.4%	Yes

Explanation:
(required if Yes)

The 2017-18 State Revenue figure includes revenue carried over from 2016-17 which has inflated the 2017-18 figure. It also includes \$3,521,370 in one-time mandated claims funding.

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

Current Year (2017-18)	13,364,307.81	16,325,873.60	22.2%	Yes
1st Subsequent Year (2018-19)	13,057,218.00	14,117,002.00	8.1%	Yes
2nd Subsequent Year (2019-20)	13,057,218.00	14,117,002.00	8.1%	Yes

Explanation:
(required if Yes)

The 2017-18 Local revenue figure includes one-time local grants and unspent grant revenue from the prior year.

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

Current Year (2017-18)	7,674,280.10	19,357,791.28	152.2%	Yes
1st Subsequent Year (2018-19)	6,996,751.00	8,385,180.00	19.8%	Yes
2nd Subsequent Year (2019-20)	5,986,110.00	8,849,496.00	47.8%	Yes

Explanation:
(required if Yes)

The 2017-18 figure includes a projection that all funds reserved for instruction materials, including digital instruction software, equipment replacement and technology devices will be spent by June 30, 2018. Any funds not spent will be carried over and re-budgeted for these purposes in 2018-19.

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

Current Year (2017-18)	16,550,903.68	25,051,992.47	51.4%	Yes
1st Subsequent Year (2018-19)	16,124,990.00	18,160,612.00	12.6%	Yes
2nd Subsequent Year (2019-20)	15,646,110.00	17,202,963.00	10.0%	Yes

Explanation:
(required if Yes)

2016-17 carry-over funds and 2017-18 allocated funds for contract services have been projected to be spent which has inflated these figures.

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)	35,421,500.21	44,715,812.48	26.2%	Not Met
1st Subsequent Year (2018-19)	33,977,504.00	39,218,575.00	15.4%	Not Met
2nd Subsequent Year (2019-20)	33,977,504.00	39,218,575.00	15.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	24,225,183.78	44,409,783.75	83.3%	Not Met
1st Subsequent Year (2018-19)	23,121,741.00	26,545,792.00	14.8%	Not Met
2nd Subsequent Year (2019-20)	21,632,220.00	26,052,459.00	20.4%	Not Met

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

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

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

Federal revenue was projected to decrease in the adopted budget per Federal guidance received. Actual revenue exceeded prior year amounts instead of the reduction we expected. The 2017-18 figures also include revenue carried over from 2016-17 which has inflated the 2017-18 figure.

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

The 2017-18 State Revenue figure includes revenue carried over from 2016-17 which has inflated the 2017-18 figure. It also includes \$3,521,370 in one-time mandated claims funding.

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

The 2017-18 Local revenue figure includes one-time local grants and unspent grant revenue from the prior year.

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

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

The 2017-18 figure includes a projection that all funds reserved for instruction materials, including digital instruction software, equipment replacement and technology devices will be spent by June 30, 2018. Any funds not spent will be carried over and re-budgeted for these purposes in 2018-19..

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

2016-17 carry-over funds and 2017-18 allocated funds for contract services have been projected to be spent which has inflated these figures.

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	6,253,355.82	5,629,396.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		5,489,396.00	

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

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

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

This contribution will be required the year following District receipt of funding from the recent State facilities bond funding.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.2%	11.5%	11.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	3.8%	3.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2017-18)	(9,167,539.72)	136,885,402.42	6.7%	Not Met	
1st Subsequent Year (2018-19)	(1,201,460.03)	129,663,456.03	0.9%	Met	
2nd Subsequent Year (2019-20)	384,382.60	131,547,113.40	N/A	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)

2017-18 deficit spending is due to carry-over funds from 2016-17 that were re-budgeted in 2017-18.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2017-18)		23,672,890.06	Met
1st Subsequent Year (2018-19)		22,471,430.03	Met
2nd Subsequent Year (2019-20)		22,855,812.63	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2017-18)		33,011,418.24	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	15,876	15,880	15,880
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	208,445,194.04	191,279,342.03	193,449,047.40
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	208,445,194.04	191,279,342.03	193,449,047.40
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,253,355.82	5,738,380.26	5,803,471.42
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)	6,253,355.82	5,738,380.26	5,803,471.42

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)	6,253,355.82		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	16,988,982.43	22,067,025.03	22,451,407.63
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	23,242,338.25	22,067,025.03	22,451,407.63
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.15%	11.54%	11.61%
District's Reserve Standard (Section 10B, Line 7):	6,253,355.82	5,738,380.26	5,803,471.42
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?

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?

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)

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)?

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)	(28,311,585.26)	(28,321,585.26)	0.0%	10,000.00	Met
1st Subsequent Year (2018-19)	(28,594,701.00)	(28,604,801.00)	0.0%	10,100.00	Met
2nd Subsequent Year (2019-20)	(28,880,648.00)	(28,890,849.00)	0.0%	10,201.00	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	300,000.00	300,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	300,000.00	300,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	300,000.00	300,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	762,635.00	762,635.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	1,324,649.00	1,293,892.00	-2.3%	(30,757.00)	Met
2nd Subsequent Year (2019-20)	1,324,649.00	1,293,892.00	-2.3%	(30,757.00)	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. MET - Projected transfers out 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)

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 commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If 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)

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

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	20	0100-8011, 2109-8699	0100-7438 & 7439, 2109-7438 & 7439	19,646,406
Certificates of Participation	3	2109-8625 & 8650	2109-7438 & 7439	4,650,000
General Obligation Bonds	24	5100-8600	5100-7400	175,241,894
Supp Early Retirement Program	2	0100-8011	0100-5845	1,099,537
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
General Obligation Bonds	22	5100-8600	5100-7400	17,505,000
TOTAL:				218,142,837

Type of Commitment (continued)	Prior Year (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	428,218	1,379,801	1,698,989	1,671,253
Certificates of Participation	409,600	1,803,939	1,806,112	1,260,952
General Obligation Bonds	12,088,212	12,121,387	12,558,921	9,809,623
Supp Early Retirement Program	549,768	549,768	549,768	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
General Obligation Bonds		530,811	1,945,581	923,081
Total Annual Payments:	13,475,798	16,385,706	18,559,371	13,664,909
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Refinancing of our final Certificates of Participation resulted in a slight increase next year to realize savings in the 2nd subsequent year. Our current Early Retirement Program payments end with the 1st Subsequent Year. Federal Interest Subsidy revenue and electrical energy savings are expected to fund or exceed future solar lease payments. General Obligation Bond 2012 Authorization, Series E, was issued 10/5/2017.

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)

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	45,036,561.00	45,036,561.00
b. OPEB unfunded actuarial accrued liability (UAAL)	45,036,561.00	45,036,561.00
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.	January 2015	January 2015

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	6,303,500.00	6,303,500.00
1st Subsequent Year (2018-19)	6,303,500.00	6,303,500.00
2nd Subsequent Year (2019-20)	6,303,500.00	6,303,500.00
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)	2,274,402.18	2,575,400.18
1st Subsequent Year (2018-19)	2,274,402.18	2,575,400.18
2nd Subsequent Year (2019-20)	2,274,402.18	2,575,400.18
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	2,274,402.18	2,274,402.18
1st Subsequent Year (2018-19)	2,274,402.18	2,274,402.18
2nd Subsequent Year (2019-20)	2,274,402.18	2,274,402.18
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	176	176
1st Subsequent Year (2018-19)	176	176
2nd Subsequent Year (2019-20)	176	176

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)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

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S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since 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?

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)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2016-17)	(2017-18)	(2018-19)	(2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	866.0	894.0	894.0	894.0

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement	<input type="text"/>		
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement	<input type="text"/>		
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

819,093

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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	624.0	723.0	723.0	723.0

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

No

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

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

292,722

7. Amount included for any tentative salary schedule increases

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

0

0

0

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

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?

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

If Yes, explain the nature of the new costs:

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

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

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?
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	81.0	82.0	82.0	82.0

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

Negotiations Settled Since 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	0	0	0

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?

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

**CAJON VALLEY UNION SCHOOL DISTRICT ASSUMPTIONS USED TO DEVELOP THE
2017-18 THROUGH 2019-20 MULTI-YEAR BUDGET PROJECTION
FOR THE 2017-18 FIRST INTERIM REPORT**

1. LCFF REVENUE ASSUMPTIONS (Based on SSC recommendation):
 - 2017-18 1.56% COLA applied to base, 43.19% of gap funded by State
 - 2018-19 2.15% COLA applied to base, 39.12% of gap funded by State
 - 2019-20 2.35% COLA applied to base, 41.60% of gap funded by State

The Unduplicated % of students eligible for supplemental & concentration funding is projected to be a rolling average of 72.99% through 2019-20. The statutory COLA has been added to the base LCFF calculation for each year, and the amount of gap funding that is currently projected by School Services of California has been used in each future year.

2. One-time revenue and associated expenditures for outstanding mandated cost claims are included in the 2017-18 projections. Prop. 39 Clean Energy funds are projected to end after 2017-18 and we will receive the final apportionment in 2017-18 to reimburse bond funds for the expenditures. The current Kellogg grant ends after 2017-18. Federal restricted Title grants were increased by \$2.8 million for 2017-18.

3. Enrollment figures reflect projected P2 average daily attendance (ADA) of 15,879.86 for 2017-18 and future years. This represents a 200 ADA increase from adoption.

4. The estimated cost of step/column increases has been included in the expenditure projections each year.

5. There is no reserve for future salary settlements in these projections. These will be included at Second Interim based upon settlements. However, an estimated amount is included to cover the increase in health and welfare contributions based upon the negotiated sharing formula of 75%/25% for CSEA and CVEA and 70%/30% for CVAA.

6. Rate increases in STRS and PERS benefit costs that occur each year are included in the 2017-18 budget and subsequent years. These costs are estimated to increase by \$2.3 million in 2017-18, \$2.4 million in 2018-19 and \$2.5 million in 2019-20. STRS and PERS contribution increases will continue each year until the target rates are reached in 2020-21 for STRS and 2024-25 for PERS.

7. The current level of services and supplies for most areas is projected forward over the 2-year period, with modest inflation of 1% - 2% where necessary

8. The 2017-18 through 2019-20 years include a transfer in from the equipment and furniture replacement fund for needs in those years.

9. Long-term debt payments of \$385,195 for the purchase of eight replacement school buses in 2014-15 will continue through December of 2017. Debt payments are projected to continue through 2018-19 for future delivery truck/bus replacements. Long-term debt payments of \$1,187,204 for 2017-18, and \$1,698,989 for 2018-19 are included for the new solar lease (Interfund transfers out). CREBs interest reimbursements and electricity savings offset the solar project debt payments in 2017-18 through 2019-20.

10. We included an increase in the Routine Restricted Maintenance Account (RRMA) to reach the 3% contribution requirement in 2017-18. Reaching and maintaining this funding level is a condition of receiving State facilities reimbursement funds for projects completed several years ago.

11. The Governmental Accounting Standards Board (GASB) requires districts to report their proportionate share of defined benefit pension plans, such as CalSTRS, per GASB 68. These "STRS On-Behalf" entries increase District pension expenditures and revenue. The entries increase the required 3% reserve for economic uncertainties and the 3% RRMA contribution amounts even though the entry has a net zero difference.

12. The proposed LCAP expenditures have been factored into the adopted budget.

13. 2016-17 designations have been added back into the 2017-18 appropriate expenditure budgets.

Cajon Valley Union School District Multiyear Projection for 2017-2018 thru 2019-2020
Based on 2017-18 First Interim 10/31/2017

Assumptions:

		State COLA 0.00%	Gap Funding 55.03%	P2 ADA 15,673.65	State COLA 1.56%	Gap Funding 43.19%	P2 ADA 15,879.86	State COLA 2.15%	Gap Funding 39.12%	P2 ADA 15,879.86	State COLA 2.35%	Gap Funding 41.60%	P2 ADA 15,879.86
		2016/2017 Unaudited Actuals			2017/2018 First Interim			2018/2019 Projected			2019/2020 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue													
Local Control Funding Formula LCFF	8010-8099	140,263,035	760,764	141,023,799	146,229,671	760,764	146,990,435	149,798,543	760,764	150,559,307	153,554,191	760,764	154,314,955
Federal Revenue	8100-8299	119,408	12,951,636	13,071,044	317,873	12,470,888	12,788,761	108,273	11,847,344	11,955,617	108,273	11,847,344	11,955,617
Other State Revenue	8300-8599	6,197,841	11,070,017	17,267,858	5,230,674	10,370,504	15,601,177	2,925,704	10,220,252	13,145,956	2,925,704	10,220,252	13,145,956
Local Revenue	8600-8799	3,976,437	11,673,080	15,649,517	3,961,230	12,364,643	16,325,874	3,934,277	10,182,725	14,117,001	3,934,277	10,182,725	14,117,001
Interfund Transfers In	8900-8929	-	-	-	300,000	-	300,000.00	300,000	-	300,000	300,000	-	300,000
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-27,203,991	27,203,991	-	-28,321,585	28,321,585	-	-28,604,801	28,604,801	-	-28,890,849	28,890,849	-
Total Revenue with Adjustments		123,352,730	63,659,488	187,012,218	127,717,863	64,288,385	192,006,247	128,461,995	61,615,886	190,077,881	131,931,595	61,901,934	193,833,529
Expenditures													
Certificated Salaries	1000-1999	60,769,130	18,371,581	79,140,711	63,088,259	17,809,547	80,897,806	62,964,779	17,678,593	80,643,372	63,909,251	17,899,575	81,808,826
Classified Salaries	2000-2999	17,194,197	12,526,037	29,720,235	17,764,121	13,190,892	30,955,012	17,825,045	13,305,991	31,131,036	18,092,421	13,372,521	31,464,941
Employee Benefits	3000-3999	26,053,258	15,381,638	41,434,896	29,847,104	16,058,485	45,905,590	31,979,361	17,097,224	49,076,586	33,500,892	17,706,478	51,207,370
Books/Supplies	4000-4999	14,542,077	4,648,004	19,190,081	14,219,382	5,138,409	19,357,791	6,251,736	2,133,444	8,385,181	6,376,771	2,472,725	8,849,496
Services/Operating Expenses	5000-5999	11,689,237	14,239,821	25,929,058	11,201,447	13,850,546	25,051,992	9,799,769	8,360,843	18,160,612	8,842,120	8,360,843	17,202,963
Capital Outlay	6000-6999	1,409,782	5,456,809	6,866,591	957,104	4,422,121	5,379,225	323,065	1,950,000	2,273,065	323,065	1,000,000	1,323,065
Other Outgo & Long Term Debt	7100-7499	385,195	343,573	728,768	385,268	343,573	728,841	385,195	343,573	728,768	385,195	343,573	728,768
Direct/Indirect Support	7300-7399	-1,284,116	778,527	-505,590	-1,339,917	746,219	-593,698	-1,159,386	746,219	-413,168	-1,176,493	746,219	-430,275
Interfund Transfers Out	7600-7629	2,309,458	96,760	2,406,218	762,635	-	762,635	1,293,892	-	1,293,892	1,293,892	-	1,293,892
Total Expenditures		133,068,218	71,842,750	204,910,968	136,885,402	71,559,792	208,445,194	129,663,457	61,615,886	191,279,343	131,547,114	61,901,933	193,449,047
Beginning Fund Balance		28,759,913	8,507,474	37,267,387	32,840,430	7,271,407	40,111,837	23,672,890	0	23,672,890	22,471,429	0	22,471,428
Projected Ending Fund Balance		19,044,426	324,212	19,368,637	23,672,890	0	23,672,890	22,471,429	0	22,471,428	22,855,911	0	22,855,911
Excess or (Deficit)		-9,715,487	-8,183,262	-17,898,749	-9,167,540	-7,271,407	-16,438,947	-1,201,461	0	-1,201,462	384,483	0	384,482
Revolving Cash		150,000	-	150,000	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Stores		350,739	-	350,739	254,405	-	254,405	254,405	-	254,405	254,405	-	254,405
Prepaid Expenditures		-	-	0	26,146	-	26,146	-	-	-	-	-	-
Mandated Reserve for Contingencies		6,147,329	-	6,147,329	6,253,356	-	6,253,356	5,738,380	-	5,738,380	5,803,471	-	5,803,471
Other Designated or Restricted Funds		-	1,068,402	1,068,402	-	-	-	-	-	-	-	-	-
Unappropriated Reserve		12,396,358	-744,190	11,652,167	16,988,982	0.00	16,988,982	16,328,643	(0)	16,328,644	16,648,034	0	16,648,034