



**Oceanside Unified School District**  
Oceanside, California

**2017-18**  
**Second Interim Financial Report**

For Board Approval  
March 13, 2018

Item 5.C

## **SECTION 1**

### **SECOND INTERIM OVERVIEW**

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

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

District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2018

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

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☐ POSITIVE CERTIFICATION

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

☒ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Dawn Campbell

Telephone: 760-966-4075

Title: Director of Fiscal Services

E-mail: dawn.campbell@oside.us

### Criteria and Standards Review Summary

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

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

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

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

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

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

# Oceanside Unified School District

## 2017-18 2nd Interim

### Multi Year Projection

### Summary

	FY 2017-18 Estimated	FY 2018-19 Estimated	FY 2019-20 Estimated
<b>Revenue</b>			
Revenue Limit Sources	162,812,903	166,746,459	167,884,408
Federal Revenue	19,492,986	16,772,914	16,742,914
State Revenue	18,199,303	19,443,785	14,551,926
<u>Local Revenue</u>	<u>13,582,787</u>	<u>12,483,523</u>	<u>12,596,547</u>
Total Revenue	214,087,979	215,446,681	211,775,795
<b>Expenditures</b>			
Certificated Salaries	95,375,492	98,368,809	99,268,809
Classified Salaries	34,774,520	35,631,289	35,981,260
Employee Benefits	60,258,575	63,405,441	66,810,824
Books & Supplies	8,138,964	5,968,386	5,968,386
Services, Other Oper Exp	21,149,666	19,678,465	19,889,934
Capital Outlay	3,314,092	53,400	53,400
Other Outgo	1,688,711	1,688,711	1,688,711
<u>Direct Suprt/Indirect Costs</u>	<u>(258,840)</u>	<u>(331,556)</u>	<u>(331,556)</u>
Total Expenditures	224,441,180	224,462,945	229,329,768
<b>Excess (Deficiency) of Revenue over Expenditures</b>	(10,353,201)	(9,016,264)	(17,553,973)
<b>Other Financing Sources/Uses</b>			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing	-	-	-
<b>Net Change in Fund Balance</b>	(10,353,201)	(9,016,264)	(17,553,973)
<b>Beginning Fund Balance</b>	27,681,119	17,327,918	8,311,655
<b>Ending Fund Balance</b>	17,327,918	8,311,655	(9,242,318)
<b>Components of Fund Balance</b>			
Nonspendable	350,233	350,233	350,233
Restricted	1,839,798	2,467,512	3,297,717
Committed	512,500	525,000	537,500
Assigned	3,403,327	1,714,041	-
Reserve for Economic Uncertainties	11,222,060 5.00%	11,223,147 5.00%	6,879,893 3.00%
<b>Add'l Expenditure Reductions to Maintain Reserve</b>	-	7,968,279	20,307,661

# Oceanside Unified School District

## 2017-18 2nd Interim

### Multi Year Projection

### Unrestricted Funds

	FY 2017-18 Estimated	FY 2018-19 Estimated	FY 2019-20 Estimated
<b>Revenue</b>			
Revenue Limit Sources	161,939,611	165,873,167	167,011,116
Federal Revenue	6,873,379	5,638,821	5,608,821
State Revenue	5,818,590	8,147,210	3,255,351
<u>Local Revenue</u>	<u>2,465,513</u>	<u>1,577,610</u>	<u>1,577,610</u>
Total Revenue	177,097,093	181,236,808	177,452,898
<b>Expenditures</b>			
Certificated Salaries	75,382,153	78,690,843	79,383,843
Classified Salaries	24,303,452	25,068,312	25,312,526
Employee Benefits	38,903,546	42,007,761	45,104,145
Books & Supplies	3,362,911	3,069,684	3,069,684
Services, Other Oper Exp	13,364,456	12,362,813	12,574,282
Capital Outlay	94,650	53,400	53,400
Other Outgo	-	-	-
<u>Direct Suprt/Indirect Costs</u>	<u>(634,262)</u>	<u>(634,262)</u>	<u>(634,262)</u>
Total Expenditures	154,776,906	160,618,551	164,863,618
<b>Excess (Deficiency) of Revenue over Expenditures</b>	22,320,187	20,618,258	12,589,281
<b>Other Financing Sources/Uses</b>			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>(29,587,467)</u>	<u>(30,262,235)</u>	<u>(30,973,458)</u>
Total Other Financing	(29,587,467)	(30,262,235)	(30,973,458)
<b>Increase (Decrease) in Fund Balance</b>	(7,267,280)	(9,643,978)	(18,384,177)
<b>Beginning Fund Balance</b>	22,755,400	15,488,120	5,844,142
<b>Ending Fund Balance</b>	15,488,120	5,844,142	(12,540,035)
<b>Components of Fund Balance</b>			
Nonspendable	350,233	350,233	350,233
Restricted	-	-	-
Committed	512,500	525,000	537,500
Assigned	3,403,327	1,714,041	-
Reserve for Economic Uncertainties	11,222,060	11,223,147	6,879,893
<b>Additional Expenditure Reductions to Maintain Reserve</b>	-	7,968,279	20,307,661

# Oceanside Unified School District

## 2017-18 2nd Interim

### Multi Year Projection

### Restricted Funds

	FY 2017-18 Estimated	FY 2018-19 Estimated	FY 2019-20 Estimated
<b>Revenue</b>			
Revenue Limit Sources	873,292	873,292	873,292
Federal Revenue	12,619,607	11,134,093	11,134,093
State Revenue	12,380,713	11,296,575	11,296,575
<u>Local Revenue</u>	<u>11,117,274</u>	<u>10,905,913</u>	<u>11,018,937</u>
Total Revenue	36,990,886	34,209,873	34,322,897
<b>Expenditures</b>			
Certificated Salaries	19,993,339	19,677,966	19,884,966
Classified Salaries	10,471,068	10,562,977	10,668,734
Employee Benefits	21,355,029	21,397,680	21,706,679
Books & Supplies	4,776,053	2,898,702	2,898,702
Services, Other Oper Exp	7,785,210	7,315,652	7,315,652
Capital Outlay	3,219,442	-	-
Other Outgo	1,688,711	1,688,711	1,688,711
<u>Direct Suprt/Indirect Costs</u>	<u>375,422</u>	<u>302,706</u>	<u>302,706</u>
Total Expenditures	69,664,274	63,844,394	64,466,150
<b>Excess (Deficiency) of Revenue over Expenditures</b>	(32,673,388)	(29,634,521)	(30,143,253)
<b>Other Financing Sources/Uses</b>			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>29,587,467</u>	<u>30,262,235</u>	<u>30,973,458</u>
Total Other Financing	29,587,467	30,262,235	30,973,458
<b>Increase (Decrease) in Fund Balance</b>	(3,085,921)	627,714	830,205
<b>Beginning Fund Balance</b>	4,925,719	1,839,798	2,467,512
<b>Ending Fund Balance</b>	1,839,798	2,467,512	3,297,717
<b>Revised Fund Balance</b>	1,839,798	2,467,512	3,297,717
<b>Components of Fund Balance</b>			
Nonspendable	-	-	-
Restricted	1,839,798	2,467,512	3,297,717
Committed	-	-	-
Assigned	-	-	-
Reserve for Economic Uncertainties	-	-	-



# **Oceanside Unified School District**

## **2017-18 2nd Interim**

### **Multi Year Projection Assumptions**

#### **Revenue**

##### **LCFF:**

FY 2018-19	2.51% COLA; 100% DOF Gap funding of LCFF; declining enrollment (400); ADA 94.5%
FY 2019-20	2.41% COLA; 100% DOF Gap funding of LCFF; declining enrollment (400); ADA 94.5%

##### **Federal Revenue:**

FY 2018-19	Reduce for 1X Impact Aid for 1X payments
FY 2019-20	Reduce for 1X Impact Aid for sequestration impact

##### **State Revenue:**

FY 2018-19	Reduce for 1X State Discretionary funding; all else remains constant (flat funding)
FY 2019-20	Reduce for 1X State Discretionary funding; all else remains constant (flat funding)

##### **Local Revenue:**

FY 2018-19	2.51% COLA for Special Education; reduced ROP funding; all other remains constant
FY 2019-20	2.41% COLA for Special Education; reduced ROP funding; all other remains constant

#### **Expenditures**

Continue to use federal Title II funding to help mitigate increases to class size

Expenses reduced in 2018-19 for one time costs from prior year

Expense increased annually as follows:

Net step and column costs incorporating retiree and turnover savings

State retirement increases:

CALSTRS: 1.85% in 2018-19; additional 1.85% in 2019-20

CALPERS: 2.169% in 2018-19; additional 2.30% in 2019-20

2018-19 savings of \$1.5 million, 2019-20 4.5% increase in medical premiums

0% increase for utilities due to anticipated savings from energy audit

7.5% increase for property and liability insurance

Maintain on-going spending reductions

**OCEANSIDE UNIFIED SCHOOL DISTRICT**  
**CASH FLOW ANALYSIS 2017-18**  
**GENERAL FUND PROJECTIONS**  
**January 31, 2018**

			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
BEGINNING CASH BALANCE			29,942,075	28,236,038	19,149,268	17,210,108	13,970,491	7,251,116
			*** ACTUALS ***					
INCOME								
REVENUE LIMIT	8011-8099		3,909,216	5,164,786	13,668,019	11,065,298	7,842,048	31,493,363
FEDERAL	8100-8299		778,329	819,683	2,183,245	927,792	1,299,263	3,255,984
STATE	8300-8599		13,830	0	284,665	1,527,538	734,849	1,999,642
LOCAL	8600-8699		220,841	480,130	184,286	672,997	573,149	94,164
TRANSFERS IN	8710-8799		374,875	296,692	665,671	664,164	665,671	664,164
TRANSFERS/OTHER SOURCES	8910-8999		0	151,010	4,100	0	0	0
SUB-TOTAL			5,297,091	6,912,301	16,989,986	14,857,789	11,114,980	37,507,316
CASH IN BANK	9140		0	0	0	0	0	0
ACCOUNTS RECEIVABLE	9201-9204		4,636,960	(120,600)	0	0	0	0
DUE FROM OTHER FUNDS	9311-9314		78,685	69,805	227	8	51,039	(454,544)
PREPAID EXPENSES	9330		0	0	0	0	0	0
PROCEEDS FROM TRANS	9641		0	0	0	0	0	0
TREASURY LOAN	9645		0	0	0	0	0	0
DEFERRED REVENUE	9650		(797,596)	0	0	0	0	0
SUB-TOTAL G/L REVENUE			3,918,048	(50,796)	227	8	51,039	(454,544)
TOTAL REVENUE			9,215,139	6,861,506	16,990,213	14,857,797	11,166,019	37,052,772
EXPENSES								
CERTIFICATED SALARIES	1000		1,042,990	8,285,973	8,293,242	8,363,138	8,396,919	8,348,205
CLASSIFIED SALARIES	2000		1,158,035	2,767,108	2,764,788	2,828,282	2,860,812	2,778,502
EMPLOYEE BENEFITS	3000		(110,711)	4,524,894	6,087,226	4,913,495	4,921,366	3,030,822
BOOKS & SUPPLIES	4000		506,189	536,158	641,006	492,152	469,375	183,430
SERVICES	5000		1,469,354	1,473,931	755,502	2,021,001	1,381,705	1,262,338
CAPITAL OUTLAY	6000		2,255	108,279	48,775	4,529	193,972	0
OTHER OUTGOING	7000		550	42,643	17,426	(8,365)	(28,741)	(21,306)
SUB-TOTAL			4,068,662	17,738,986	18,607,966	18,614,232	18,195,407	15,581,991
CURRENT LIABILITY PYMNTS	9502-9513		7,576,093	(193,415)	646,996	(69,835)	421,389	(14,271)
FEDERAL INTEREST	9590		0	363	0	0	201	0
DUE TO OTHER FUNDS	9611-9612		4,375	210	(110)	110	0	5,634
OTHER LIABILITIES-P/R HLDG	9910-9940		(579,302)	(1,710,763)	(472,065)	(489,160)	(505,067)	(492,185)
TOTAL EXPENSES			11,069,828	15,835,381	18,782,787	18,055,347	18,111,931	15,081,169
DEPOSIT IN TRANSIT	9120		(147,216)	97,539	164,021	54,413	(262,871)	(221,820)
REVOLVING CASH	9130		0	0	0	0	0	0
ADJUSTMENT TO STORES	9320		(1,435)	15,356	(17,435)	(12,346)	36,334	11,278
ADJUSTED EXPENSES			10,921,176	15,948,276	18,929,373	18,097,414	17,885,394	14,870,627
ENDING BALANCE			28,236,038	19,149,268	17,210,108	13,970,491	7,251,116	29,433,261

**OCEANSIDE UNIFIED SCHOOL DISTRICT**  
**CASH FLOW ANALYSIS 2017-18**  
**GENERAL FUND PROJECTIONS**  
**January 31, 2018**

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
BEGINNING CASH BALANCE		29,433,261	31,402,790	20,578,132	17,587,872	18,247,823	12,523,270	29,942,075
		***BUDGET***						
INCOME								
REVENUE LIMIT	8011-8099	18,640,160	8,399,502	15,083,936	20,674,795	13,385,918	14,563,537	163,890,579
FEDERAL	8100-8299	2,087,518	618,000	1,456,570	131,998	2,201,864	1,245,154	17,005,398
STATE	8300-8599	13,000	734,756	339,053	1,915,502	936,802	8,090,365	16,590,000
LOCAL	8600-8699	1,082,739	100,923	113,029	144,723	78,377	1,015,926	4,761,284
TRANSFERS IN	8710-8799	664,164	652,711	732,101	844,613	652,711	733,365	7,610,901
TRANSFERS/OTHER SOURCES	8910-8999	0	0	0	0	0	0	155,110
SUB-TOTAL		22,487,582	10,505,891	17,724,688	23,711,631	17,255,672	25,648,347	210,013,273
CASH IN BANK	9140	0	0	0	282,766	0	0	282,766
ACCOUNTS RECEIVABLE	9201-9204	0	0	0	0	0	0	4,516,359
DUE FROM OTHER FUNDS	9311-9314	407,253	(292,678)	35,972	313,968	0	(136,285)	73,450
PREPAID EXPENSES	9330	0	0	0	0	0	0	0
PROCEEDS FROM TRANS	9641	0	0	0	0	0	0	0
TREASURY LOAN	9645	0	0	0	0	0	0	0
DEFERRED REVENUE	9650	0	0	0	0	0	0	(797,596)
SUB-TOTAL G/L REVENUE		407,253	(292,678)	35,972	596,734	0	(136,285)	4,074,979
TOTAL REVENUE		22,894,834	10,213,213	17,760,660	24,308,365	17,255,672	25,512,062	214,088,251
EXPENSES								
CERTIFICATED SALARIES	1000	8,266,745	8,668,285	8,615,043	9,563,582	8,604,595	8,926,776	95,375,492
CLASSIFIED SALARIES	2000	2,831,723	3,006,941	2,979,441	4,291,093	2,979,179	3,528,615	34,774,520
EMPLOYEE BENEFITS	3000	7,050,651	5,901,026	5,471,535	6,144,699	6,144,699	6,178,875	60,258,575
BOOKS & SUPPLIES	4000	449,520	958,737	958,737	958,737	958,737	1,026,185	8,138,964
SERVICES	5000	1,139,097	2,290,085	2,290,085	2,290,085	2,290,085	2,486,398	21,149,666
CAPITAL OUTLAY	6000	31,838	584,889	584,889	584,889	584,889	584,889	3,314,092
OTHER OUTGOING	7000	6,976	298,599	298,599	298,599	298,599	226,291	1,429,871
SUB-TOTAL		19,776,549	21,708,563	21,198,329	24,131,684	21,860,784	22,958,029	224,441,181
CURRENT LIABILITY PYMNTS	9502-9513	(92,601)	4,313	(13,778)	34,858	140,907	6,839,720	15,280,376
FEDERAL INTEREST	9590	0	0	0	(533)	533	0	563
DUE TO OTHER FUNDS	9611-9612	485	34	(6,413)	6,450	(64)	(5,338)	5,373
OTHER LIABILITIES-P/R HLDG	9910-9940	1,046,041	(515,974)	(519,156)	(520,712)	902,676	17,572	(3,838,095)
TOTAL EXPENSES		20,730,474	21,196,936	20,658,983	23,651,747	22,904,836	29,809,982	235,889,400
DEPOSIT IN TRANSIT	9120	179,524	(143,006)	104,921	(30,656)	(61,338)	0	(266,488)
REVOLVING CASH	9130	0	0	0		160,000	0	160,000
ADJUSTMENT TO STORES	9320	15,307	(16,059)	(12,984)	27,323	(23,274)	(1,323)	20,741
ADJUSTED EXPENSES		20,925,306	21,037,871	20,750,920	23,648,414	22,980,225	29,808,659	235,803,654
ENDING BALANCE		31,402,790	20,578,132	17,587,872	18,247,823	12,523,270	8,226,673	8,226,673

## **SECTION 2**

### **GENERAL FUND**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	162,755,346.00	162,640,575.00	96,831,944.72	162,812,903.00	172,328.00	0.1%
2) Federal Revenue		8100-8299	15,847,186.00	18,968,053.00	6,000,913.41	19,492,986.00	524,933.00	2.8%
3) Other State Revenue		8300-8599	13,165,540.00	18,199,303.00	5,036,128.77	18,199,303.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,710,016.00	13,322,987.94	7,770,265.36	13,582,786.94	259,799.00	2.0%
5) TOTAL, REVENUES			203,478,088.00	213,130,918.94	115,639,252.26	214,087,978.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	94,578,676.00	94,914,059.28	50,943,743.10	95,375,492.28	(461,433.00)	-0.5%
2) Classified Salaries		2000-2999	33,978,692.00	34,331,816.00	18,084,022.68	34,774,520.00	(442,704.00)	-1.3%
3) Employee Benefits		3000-3999	61,512,112.00	61,556,035.75	30,302,358.41	60,258,574.75	1,297,461.00	2.1%
4) Books and Supplies		4000-4999	5,675,945.00	8,137,565.00	3,345,433.90	8,138,964.00	(1,399.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,926,063.00	21,176,258.00	9,700,750.60	21,149,666.00	26,592.00	0.1%
6) Capital Outlay		6000-6999	58,900.00	3,272,842.47	1,068,949.87	3,314,092.47	(41,250.00)	-1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,650,549.00	1,645,614.00	42,713.00	1,688,711.00	(43,097.00)	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(365,679.00)	(258,616.00)	(128,550.20)	(258,840.00)	224.00	-0.1%
9) TOTAL, EXPENDITURES			216,015,258.00	224,775,574.50	113,359,421.36	224,441,180.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,537,170.00)	(11,644,655.56)	2,279,830.90	(10,353,201.56)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,537,170.00)	(11,644,655.56)	2,279,830.90	(10,353,201.56)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,681,118.65	27,681,118.65		27,681,118.65	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)			27,681,118.65	27,681,118.65		27,681,118.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,681,118.65	27,681,118.65		27,681,118.65		
2) Ending Balance, June 30 (E + F1e)			15,143,948.65	16,036,463.09		17,327,917.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	290,000.00	290,000.00		0.00		
Stores		9712	79,773.00	89,163.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,507,321.70	1,759,797.97		1,839,797.97		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	512,500.00	512,500.00		512,500.00		
Post Retirement Benefit Reserve	0000	9760				512,500.00		
d) Assigned								
Other Assignments		9780	1,069,827.00	2,146,224.00		3,403,327.00		
Facilities and Field Maintenance	0000	9780				1,271,563.00		
Textbook Adoption	0000	9780				2,131,764.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,684,526.95	11,238,778.12		11,572,292.12		
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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	89,312,165.00	88,941,568.00	51,470,963.00	89,603,100.00	661,532.00	0.7%
Education Protection Account State Aid - Current Year		8012	21,715,900.00	21,720,193.00	11,304,880.00	21,532,084.00	(188,109.00)	-0.9%
State Aid - Prior Years		8019	0.00	0.00	363,097.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	378,658.00	378,658.00	189,940.69	36,357.00	(342,301.00)	-90.4%
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	50,324,549.00	50,666,850.00	32,267,108.34	50,666,850.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,664,812.00	1,664,812.00	1,721,720.90	1,664,812.00	0.00	0.0%
Prior Years' Taxes		8043	(20,539.00)	(20,539.00)	(4,470.59)	(20,539.00)	0.00	0.0%
Supplemental Taxes		8044	1,967,975.00	1,967,975.00	1,248,324.73	1,967,975.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(612,964.00)	(612,964.00)	24,372.79	(612,964.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,861,135.00	3,861,135.00	1,834,342.71	3,861,135.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			168,591,691.00	168,567,688.00	100,420,279.57	168,698,810.00	131,122.00	0.1%
<b>LCFF Transfers</b>								
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	(6,672,802.00)	(6,800,405.00)	(3,876,230.85)	(6,759,199.00)	41,206.00	-0.6%
Property Taxes Transfers		8097	836,457.00	873,292.00	287,896.00	873,292.00	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			162,755,346.00	162,640,575.00	96,831,944.72	162,812,903.00	172,328.00	0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	4,422,605.00	5,182,971.00	1,195,018.85	5,187,624.00	4,653.00	0.1%
Special Education Entitlement		8181	3,126,571.00	3,181,831.00	0.00	3,181,831.00	0.00	0.0%
Special Education Discretionary Grants		8182	494,662.00	621,940.00	0.00	621,940.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	999,768.00	1,037,522.00	227,491.17	1,037,522.00	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	4,293,798.00	5,199,925.00	1,733,474.86	5,240,262.00	40,337.00	0.8%
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	635,626.00	570,731.00	301,092.00	570,425.00	(306.00)	-0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	33,000.00	65,968.00	12,084.54	69,341.00	3,373.00	5.1%
Title III, Part A, English Learner Program	4203	8290	364,410.00	381,633.00	152,757.88	396,946.00	15,313.00	4.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	126,011.00	126,011.00	12,347.65	126,011.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,350,735.00	2,599,521.00	2,366,646.46	3,061,084.00	461,563.00	17.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>15,847,186.00</b>	<b>18,968,053.00</b>	<b>6,000,913.41</b>	<b>19,492,986.00</b>	<b>524,933.00</b>	<b>2.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	623,028.00	3,230,598.00	1,519,114.00	3,230,598.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,240,027.00	3,390,242.00	1,064,513.22	3,390,242.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	797,596.00	797,596.43	797,596.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	3,000.00	3,000.00	3,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	1,025,520.00	1,025,520.00	1,025,520.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,302,485.00	9,752,347.00	626,385.12	9,752,347.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,165,540.00</b>	<b>18,199,303.00</b>	<b>5,036,128.77</b>	<b>18,199,303.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	760.00	760.00	760.00	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	286,442.00	286,442.00	138,282.91	286,442.00	0.00	0.0%
Interest		8660	150,000.00	200,000.00	110,213.33	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	35,000.00	60,000.00	18,514.09	60,000.00	0.00	0.0%
Interagency Services		8677	2,090,581.00	2,090,581.00	1,315,367.66	2,209,192.00	118,611.00	5.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	182,000.00	364,030.00	182,030.00	364,030.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,561,561.00	2,615,441.94	1,930,280.93	2,756,629.94	141,188.00	5.4%
Tuition		8710	200,000.00	200,000.00	(46,225.56)	200,000.00	0.00	0.0%
All Other Transfers In		8781-8783	124,903.00	193,492.00	62,305.00	193,492.00	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	7,079,529.00	7,312,241.00	4,058,737.00	7,312,241.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,710,016.00</b>	<b>13,322,987.94</b>	<b>7,770,265.36</b>	<b>13,582,786.94</b>	<b>259,799.00</b>	<b>2.0%</b>
<b>TOTAL, REVENUES</b>			<b>203,478,088.00</b>	<b>213,130,918.94</b>	<b>115,639,252.26</b>	<b>214,087,978.94</b>	<b>957,060.00</b>	<b>0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	77,790,046.00	78,107,774.28	41,456,677.45	78,364,028.28	(256,254.00)	-0.3%
Certificated Pupil Support Salaries		1200	5,804,121.00	6,075,214.00	3,436,335.43	6,062,836.00	12,378.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	6,603,600.00	6,783,892.00	3,900,883.85	6,956,016.00	(172,124.00)	-2.5%
Other Certificated Salaries		1900	4,380,909.00	3,947,179.00	2,149,846.37	3,992,612.00	(45,433.00)	-1.2%
TOTAL, CERTIFICATED SALARIES			94,578,676.00	94,914,059.28	50,943,743.10	95,375,492.28	(461,433.00)	-0.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,988,433.00	8,176,186.00	3,940,194.00	7,838,268.00	337,918.00	4.1%
Classified Support Salaries		2200	10,624,715.00	10,947,767.00	5,992,311.59	10,858,089.00	89,678.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,857,558.00	1,820,127.00	1,061,278.48	1,821,759.00	(1,632.00)	-0.1%
Clerical, Technical and Office Salaries		2400	10,364,986.00	10,012,288.00	5,498,577.77	11,006,143.00	(993,855.00)	-9.9%
Other Classified Salaries		2900	3,143,000.00	3,375,448.00	1,591,660.84	3,250,261.00	125,187.00	3.7%
TOTAL, CLASSIFIED SALARIES			33,978,692.00	34,331,816.00	18,084,022.68	34,774,520.00	(442,704.00)	-1.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	21,687,033.00	21,657,752.75	7,240,806.79	21,558,155.75	99,597.00	0.5%
PERS		3201-3202	5,274,124.00	5,225,330.00	2,679,556.68	5,080,726.00	144,604.00	2.8%
OASDI/Medicare/Alternative		3301-3302	4,001,993.00	4,012,234.00	2,085,191.50	3,962,973.00	49,261.00	1.2%
Health and Welfare Benefits		3401-3402	23,893,146.00	24,039,896.00	11,572,707.85	23,057,117.00	982,779.00	4.1%
Unemployment Insurance		3501-3502	66,226.00	83,199.00	34,579.98	66,437.00	16,762.00	20.1%
Workers' Compensation		3601-3602	5,890,355.00	5,840,929.00	6,352,278.17	5,822,622.00	18,307.00	0.3%
OPEB, Allocated		3701-3702	344,035.00	353,838.00	117,193.68	361,274.00	(7,436.00)	-2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	355,200.00	342,857.00	220,043.76	349,270.00	(6,413.00)	-1.9%
TOTAL, EMPLOYEE BENEFITS			61,512,112.00	61,556,035.75	30,302,358.41	60,258,574.75	1,297,461.00	2.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	711,707.00	611,608.00	441,601.72	611,608.00	0.00	0.0%
Books and Other Reference Materials		4200	148,838.00	200,143.00	51,124.59	209,715.00	(9,572.00)	-4.8%
Materials and Supplies		4300	4,254,241.00	6,064,959.00	2,097,038.84	6,026,631.00	38,328.00	0.6%
Noncapitalized Equipment		4400	547,059.00	1,246,338.00	749,410.84	1,276,493.00	(30,155.00)	-2.4%
Food		4700	14,100.00	14,517.00	6,257.91	14,517.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,675,945.00	8,137,565.00	3,345,433.90	8,138,964.00	(1,399.00)	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,122,594.00	1,110,187.00	470,062.68	1,262,402.00	(152,215.00)	-13.7%
Travel and Conferences		5200	479,263.00	577,280.00	173,101.24	630,006.00	(52,726.00)	-9.1%
Dues and Memberships		5300	126,407.00	123,126.00	95,938.36	126,741.00	(3,615.00)	-2.9%
Insurance		5400-5450	750,000.00	887,652.00	887,652.00	887,652.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,681,500.00	4,901,284.00	3,277,252.96	5,398,349.00	(497,065.00)	-10.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,832,046.00	1,608,959.00	647,765.43	1,620,115.00	(11,156.00)	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,200.00)	(58,605.00)	(4,206.64)	(58,605.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,246,303.00	11,326,889.00	3,836,890.96	10,586,956.00	739,933.00	6.5%
Communications		5900	696,150.00	699,486.00	316,293.61	696,050.00	3,436.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,926,063.00	21,176,258.00	9,700,750.60	21,149,666.00	26,592.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,500.00	3,106,942.47	1,014,850.68	3,106,942.47	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	53,400.00	165,900.00	54,099.19	207,150.00	(41,250.00)	-24.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			58,900.00	3,272,842.47	1,068,949.87	3,314,092.47	(41,250.00)	-1.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	8,077.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	150,000.00	150,000.00	0.00	125,000.00	25,000.00	16.7%
Payments to County Offices		7142	1,500,549.00	1,495,614.00	34,636.00	1,563,711.00	(68,097.00)	-4.6%
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)			1,650,549.00	1,645,614.00	42,713.00	1,688,711.00	(43,097.00)	-2.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(365,679.00)	(258,616.00)	(128,550.20)	(258,840.00)	224.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(365,679.00)	(258,616.00)	(128,550.20)	(258,840.00)	224.00	-0.1%
TOTAL, EXPENDITURES			216,015,258.00	224,775,574.50	113,359,421.36	224,441,180.50	334,394.00	0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	161,918,889.00	161,767,283.00	96,544,048.72	161,939,611.00	172,328.00	0.1%
2) Federal Revenue		8100-8299	5,572,605.00	6,407,163.00	2,767,708.89	6,873,379.00	466,216.00	7.3%
3) Other State Revenue		8300-8599	3,091,620.00	5,818,590.00	2,552,812.46	5,818,590.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,367,621.00	2,377,824.94	1,472,950.81	2,465,512.94	87,688.00	3.7%
5) TOTAL, REVENUES			171,950,735.00	176,370,860.94	103,337,520.88	177,097,092.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	74,036,235.00	75,026,349.00	40,895,787.99	75,382,153.00	(355,804.00)	-0.5%
2) Classified Salaries		2000-2999	23,829,354.00	23,947,785.00	12,950,304.04	24,303,452.00	(355,667.00)	-1.5%
3) Employee Benefits		3000-3999	39,754,654.00	39,717,591.00	23,701,201.33	38,903,546.00	814,045.00	2.0%
4) Books and Supplies		4000-4999	2,717,388.00	3,324,909.00	1,600,096.37	3,362,911.00	(38,002.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	12,348,749.00	12,990,544.00	6,656,336.31	13,364,456.00	(373,912.00)	-2.9%
6) Capital Outlay		6000-6999	53,400.00	53,400.00	47,467.18	94,650.00	(41,250.00)	-77.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	8,077.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(648,637.00)	(632,076.00)	(157,593.62)	(634,262.00)	2,186.00	-0.3%
9) TOTAL, EXPENDITURES			152,091,143.00	154,428,502.00	85,701,676.60	154,776,906.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,859,592.00	21,942,358.94	17,635,844.28	22,320,186.94		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,978,365.00)	(30,421,093.00)	2.68	(29,587,467.00)	833,626.00	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,978,365.00)	(30,421,093.00)	2.68	(29,587,467.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,118,773.00)	(8,478,734.06)	17,635,846.96	(7,267,280.06)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,755,399.95	22,755,399.95		22,755,399.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,755,399.95	22,755,399.95		22,755,399.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,755,399.95	22,755,399.95		22,755,399.95		
2) Ending Balance, June 30 (E + F1e)			10,636,626.95	14,276,665.89		15,488,119.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	290,000.00	290,000.00		0.00		
Stores		9712	79,773.00	89,163.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	512,500.00	512,500.00		512,500.00		
Post Retirement Benefit Reserve	0000	9760				512,500.00		
d) Assigned								
Other Assignments		9780	1,069,827.00	2,146,224.00		3,403,327.00		
Facilities and Field Maintenance	0000	9780				1,271,563.00		
Textbook Adoption	0000	9780				2,131,764.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,684,526.95	11,238,778.12		11,572,292.12		
Unassigned/Unappropriated Amount		9790	0.00	0.77		0.77		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	89,312,165.00	88,941,568.00	51,470,963.00	89,603,100.00	661,532.00	0.7%
Education Protection Account State Aid - Current Year		8012	21,715,900.00	21,720,193.00	11,304,880.00	21,532,084.00	(188,109.00)	-0.9%
State Aid - Prior Years		8019	0.00	0.00	363,097.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	378,658.00	378,658.00	189,940.69	36,357.00	(342,301.00)	-90.4%
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	50,324,549.00	50,666,850.00	32,267,108.34	50,666,850.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,664,812.00	1,664,812.00	1,721,720.90	1,664,812.00	0.00	0.0%
Prior Years' Taxes		8043	(20,539.00)	(20,539.00)	(4,470.59)	(20,539.00)	0.00	0.0%
Supplemental Taxes		8044	1,967,975.00	1,967,975.00	1,248,324.73	1,967,975.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(612,964.00)	(612,964.00)	24,372.79	(612,964.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,861,135.00	3,861,135.00	1,834,342.71	3,861,135.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			168,591,691.00	168,567,688.00	100,420,279.57	168,698,810.00	131,122.00	0.1%
<b>LCFF Transfers</b>								
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	(6,672,802.00)	(6,800,405.00)	(3,876,230.85)	(6,759,199.00)	41,206.00	-0.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			161,918,889.00	161,767,283.00	96,544,048.72	161,939,611.00	172,328.00	0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	4,422,605.00	5,182,971.00	1,195,018.85	5,187,624.00	4,653.00	0.1%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	1,150,000.00	1,224,192.00	1,572,690.04	1,685,755.00	461,563.00	37.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,572,605.00</b>	<b>6,407,163.00</b>	<b>2,767,708.89</b>	<b>6,873,379.00</b>	<b>466,216.00</b>	<b>7.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	623,028.00	3,230,598.00	1,519,114.00	3,230,598.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,468,592.00	2,528,262.00	973,968.68	2,528,262.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	59,730.00	59,729.78	59,730.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,091,620.00</b>	<b>5,818,590.00</b>	<b>2,552,812.46</b>	<b>5,818,590.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	760.00	760.00	760.00	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	286,442.00	286,442.00	138,282.91	286,442.00	0.00	0.0%
Interest		8660	150,000.00	200,000.00	110,213.33	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	35,000.00	60,000.00	18,514.09	60,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	182,000.00	364,030.00	182,030.00	364,030.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	714,179.00	1,466,592.94	1,023,150.48	1,554,280.94	87,688.00	6.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,367,621.00</b>	<b>2,377,824.94</b>	<b>1,472,950.81</b>	<b>2,465,512.94</b>	<b>87,688.00</b>	<b>3.7%</b>
<b>TOTAL, REVENUES</b>			<b>171,950,735.00</b>	<b>176,370,860.94</b>	<b>103,337,520.88</b>	<b>177,097,092.94</b>	<b>726,232.00</b>	<b>0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	60,339,899.00	61,506,853.00	33,156,840.06	61,618,987.00	(112,134.00)	-0.2%
Certificated Pupil Support Salaries		1200	4,842,438.00	4,959,736.00	2,806,301.34	4,974,608.00	(14,872.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,950,278.00	5,966,236.00	3,507,054.77	6,133,999.00	(167,763.00)	-2.8%
Other Certificated Salaries		1900	2,903,620.00	2,593,524.00	1,425,591.82	2,654,559.00	(61,035.00)	-2.4%
TOTAL, CERTIFICATED SALARIES			74,036,235.00	75,026,349.00	40,895,787.99	75,382,153.00	(355,804.00)	-0.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	260,279.00	232,635.00	134,021.78	236,037.00	(3,402.00)	-1.5%
Classified Support Salaries		2200	9,057,914.00	9,385,415.00	5,090,013.19	8,845,229.00	540,186.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	1,707,242.00	1,687,176.00	982,625.56	1,688,808.00	(1,632.00)	-0.1%
Clerical, Technical and Office Salaries		2400	9,905,201.00	9,516,556.00	5,246,031.20	10,532,684.00	(1,016,128.00)	-10.7%
Other Classified Salaries		2900	2,898,718.00	3,126,003.00	1,497,612.31	3,000,694.00	125,309.00	4.0%
TOTAL, CLASSIFIED SALARIES			23,829,354.00	23,947,785.00	12,950,304.04	24,303,452.00	(355,667.00)	-1.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	10,811,443.00	10,920,681.00	5,838,509.62	10,835,969.00	84,712.00	0.8%
PERS		3201-3202	3,629,588.00	3,552,658.00	1,885,798.36	3,438,489.00	114,169.00	3.2%
OASDI/Medicare/Alternative		3301-3302	2,913,981.00	2,905,998.00	1,543,422.58	2,864,380.00	41,618.00	1.4%
Health and Welfare Benefits		3401-3402	17,241,166.00	17,174,656.00	8,441,909.36	16,622,420.00	552,236.00	3.2%
Unemployment Insurance		3501-3502	49,599.00	50,908.00	26,984.02	49,947.00	961.00	1.9%
Workers' Compensation		3601-3602	4,522,022.00	4,512,718.00	5,677,072.25	4,488,263.00	24,455.00	0.5%
OPEB, Allocated		3701-3702	344,035.00	353,838.00	117,193.68	361,274.00	(7,436.00)	-2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	242,820.00	246,134.00	170,311.46	242,804.00	3,330.00	1.4%
TOTAL, EMPLOYEE BENEFITS			39,754,654.00	39,717,591.00	23,701,201.33	38,903,546.00	814,045.00	2.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,840.00	24,614.00	12,905.60	22,986.00	1,628.00	6.6%
Materials and Supplies		4300	2,297,200.00	2,643,862.00	1,165,460.79	2,669,476.00	(25,614.00)	-1.0%
Noncapitalized Equipment		4400	411,348.00	656,433.00	421,729.98	670,449.00	(14,016.00)	-2.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,717,388.00	3,324,909.00	1,600,096.37	3,362,911.00	(38,002.00)	-1.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	279,525.00	258,087.00	72,438.92	259,497.00	(1,410.00)	-0.5%
Dues and Memberships		5300	93,595.00	85,318.00	58,155.36	88,473.00	(3,155.00)	-3.7%
Insurance		5400-5450	750,000.00	887,652.00	887,652.00	887,652.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,653,000.00	4,872,784.00	3,269,788.35	5,379,160.00	(506,376.00)	-10.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,646,191.00	1,422,581.00	560,517.00	1,439,702.00	(17,121.00)	-1.2%
Transfers of Direct Costs		5710	(138,618.00)	(142,408.00)	(48,515.30)	(150,275.00)	7,867.00	-5.5%
Transfers of Direct Costs - Interfund		5750	(8,200.00)	(58,605.00)	(4,206.64)	(58,605.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,384,806.00	4,980,349.00	1,552,089.18	4,837,502.00	142,847.00	2.9%
Communications		5900	688,450.00	684,786.00	308,417.44	681,350.00	3,436.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,348,749.00	12,990,544.00	6,656,336.31	13,364,456.00	(373,912.00)	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	53,400.00	53,400.00	47,467.18	94,650.00	(41,250.00)	-77.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,400.00	53,400.00	47,467.18	94,650.00	(41,250.00)	-77.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	8,077.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	8,077.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(282,958.00)	(373,460.00)	(29,043.42)	(375,422.00)	1,962.00	-0.5%
Transfers of Indirect Costs - Interfund		7350	(365,679.00)	(258,616.00)	(128,550.20)	(258,840.00)	224.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(648,637.00)	(632,076.00)	(157,593.62)	(634,262.00)	2,186.00	-0.3%
TOTAL, EXPENDITURES			152,091,143.00	154,428,502.00	85,701,676.60	154,776,906.00	(348,404.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(31,978,365.00)	(30,421,093.00)	2.68	(29,587,467.00)	833,626.00	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(31,978,365.00)	(30,421,093.00)	2.68	(29,587,467.00)	833,626.00	-2.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(31,978,365.00)	(30,421,093.00)	2.68	(29,587,467.00)	833,626.00	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	836,457.00	873,292.00	287,896.00	873,292.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,274,581.00	12,560,890.00	3,233,204.52	12,619,607.00	58,717.00	0.5%
3) Other State Revenue		8300-8599	10,073,920.00	12,380,713.00	2,483,316.31	12,380,713.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,342,395.00	10,945,163.00	6,297,314.55	11,117,274.00	172,111.00	1.6%
5) TOTAL, REVENUES			31,527,353.00	36,760,058.00	12,301,731.38	36,990,886.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,542,441.00	19,887,710.28	10,047,955.11	19,993,339.28	(105,629.00)	-0.5%
2) Classified Salaries		2000-2999	10,149,338.00	10,384,031.00	5,133,718.64	10,471,068.00	(87,037.00)	-0.8%
3) Employee Benefits		3000-3999	21,757,458.00	21,838,444.75	6,601,157.08	21,355,028.75	483,416.00	2.2%
4) Books and Supplies		4000-4999	2,958,557.00	4,812,656.00	1,745,337.53	4,776,053.00	36,603.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	6,577,314.00	8,185,714.00	3,044,414.29	7,785,210.00	400,504.00	4.9%
6) Capital Outlay		6000-6999	5,500.00	3,219,442.47	1,021,482.69	3,219,442.47	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,650,549.00	1,645,614.00	34,636.00	1,688,711.00	(43,097.00)	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	282,958.00	373,460.00	29,043.42	375,422.00	(1,962.00)	-0.5%
9) TOTAL, EXPENDITURES			63,924,115.00	70,347,072.50	27,657,744.76	69,664,274.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,396,762.00)	(33,587,014.50)	(15,356,013.38)	(32,673,388.50)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	31,978,365.00	30,421,093.00	(2.68)	29,587,467.00	(833,626.00)	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,978,365.00	30,421,093.00	(2.68)	29,587,467.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(418,397.00)	(3,165,921.50)	(15,356,016.06)	(3,085,921.50)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,925,718.70	4,925,718.70		4,925,718.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,925,718.70	4,925,718.70		4,925,718.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,925,718.70	4,925,718.70		4,925,718.70		
2) Ending Balance, June 30 (E + F1e)			4,507,321.70	1,759,797.20		1,839,797.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,507,321.70	1,759,797.97		1,839,797.97		
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	(0.77)		(0.77)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	836,457.00	873,292.00	287,896.00	873,292.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>836,457.00</b>	<b>873,292.00</b>	<b>287,896.00</b>	<b>873,292.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,126,571.00	3,181,831.00	0.00	3,181,831.00	0.00	0.0%
Special Education Discretionary Grants		8182	494,662.00	621,940.00	0.00	621,940.00	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	999,768.00	1,037,522.00	227,491.17	1,037,522.00	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	4,293,798.00	5,199,925.00	1,733,474.86	5,240,262.00	40,337.00	0.8%
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	635,626.00	570,731.00	301,092.00	570,425.00	(306.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	33,000.00	65,968.00	12,084.54	69,341.00	3,373.00	5.1%
Title III, Part A, English Learner Program	4203	8290	364,410.00	381,633.00	152,757.88	396,946.00	15,313.00	4.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	126,011.00	126,011.00	12,347.65	126,011.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	200,735.00	1,375,329.00	793,956.42	1,375,329.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,274,581.00</b>	<b>12,560,890.00</b>	<b>3,233,204.52</b>	<b>12,619,607.00</b>	<b>58,717.00</b>	<b>0.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	771,435.00	861,980.00	90,544.54	861,980.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	797,596.00	797,596.43	797,596.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	3,000.00	3,000.00	3,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	1,025,520.00	1,025,520.00	1,025,520.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,302,485.00	9,692,617.00	566,655.34	9,692,617.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,073,920.00</b>	<b>12,380,713.00</b>	<b>2,483,316.31</b>	<b>12,380,713.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,090,581.00	2,090,581.00	1,315,367.66	2,209,192.00	118,611.00	5.7%
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	847,382.00	1,148,849.00	907,130.45	1,202,349.00	53,500.00	4.7%
Tuition		8710	200,000.00	200,000.00	(46,225.56)	200,000.00	0.00	0.0%
All Other Transfers In		8781-8783	124,903.00	193,492.00	62,305.00	193,492.00	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	7,079,529.00	7,312,241.00	4,058,737.00	7,312,241.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,342,395.00</b>	<b>10,945,163.00</b>	<b>6,297,314.55</b>	<b>11,117,274.00</b>	<b>172,111.00</b>	<b>1.6%</b>
<b>TOTAL, REVENUES</b>			<b>31,527,353.00</b>	<b>36,760,058.00</b>	<b>12,301,731.38</b>	<b>36,990,886.00</b>	<b>230,828.00</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,450,147.00	16,600,921.28	8,299,837.39	16,745,041.28	(144,120.00)	-0.9%
Certificated Pupil Support Salaries		1200	961,683.00	1,115,478.00	630,034.09	1,088,228.00	27,250.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	653,322.00	817,656.00	393,829.08	822,017.00	(4,361.00)	-0.5%
Other Certificated Salaries		1900	1,477,289.00	1,353,655.00	724,254.55	1,338,053.00	15,602.00	1.2%
TOTAL, CERTIFICATED SALARIES			20,542,441.00	19,887,710.28	10,047,955.11	19,993,339.28	(105,629.00)	-0.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,728,154.00	7,943,551.00	3,806,172.22	7,602,231.00	341,320.00	4.3%
Classified Support Salaries		2200	1,566,801.00	1,562,352.00	902,298.40	2,012,860.00	(450,508.00)	-28.8%
Classified Supervisors' and Administrators' Salaries		2300	150,316.00	132,951.00	78,652.92	132,951.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	459,785.00	495,732.00	252,546.57	473,459.00	22,273.00	4.5%
Other Classified Salaries		2900	244,282.00	249,445.00	94,048.53	249,567.00	(122.00)	0.0%
TOTAL, CLASSIFIED SALARIES			10,149,338.00	10,384,031.00	5,133,718.64	10,471,068.00	(87,037.00)	-0.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	10,875,590.00	10,737,071.75	1,402,297.17	10,722,186.75	14,885.00	0.1%
PERS		3201-3202	1,644,536.00	1,672,672.00	793,758.32	1,642,237.00	30,435.00	1.8%
OASDI/Medicare/Alternative		3301-3302	1,088,012.00	1,106,236.00	541,768.92	1,098,593.00	7,643.00	0.7%
Health and Welfare Benefits		3401-3402	6,651,980.00	6,865,240.00	3,130,798.49	6,434,697.00	430,543.00	6.3%
Unemployment Insurance		3501-3502	16,627.00	32,291.00	7,595.96	16,490.00	15,801.00	48.9%
Workers' Compensation		3601-3602	1,368,333.00	1,328,211.00	675,205.92	1,334,359.00	(6,148.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	112,380.00	96,723.00	49,732.30	106,466.00	(9,743.00)	-10.1%
TOTAL, EMPLOYEE BENEFITS			21,757,458.00	21,838,444.75	6,601,157.08	21,355,028.75	483,416.00	2.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	711,707.00	611,608.00	441,601.72	611,608.00	0.00	0.0%
Books and Other Reference Materials		4200	139,998.00	175,529.00	38,218.99	186,729.00	(11,200.00)	-6.4%
Materials and Supplies		4300	1,957,041.00	3,421,097.00	931,578.05	3,357,155.00	63,942.00	1.9%
Noncapitalized Equipment		4400	135,711.00	589,905.00	327,680.86	606,044.00	(16,139.00)	-2.7%
Food		4700	14,100.00	14,517.00	6,257.91	14,517.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,958,557.00	4,812,656.00	1,745,337.53	4,776,053.00	36,603.00	0.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,122,594.00	1,110,187.00	470,062.68	1,262,402.00	(152,215.00)	-13.7%
Travel and Conferences		5200	199,738.00	319,193.00	100,662.32	370,509.00	(51,316.00)	-16.1%
Dues and Memberships		5300	32,812.00	37,808.00	37,783.00	38,268.00	(460.00)	-1.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,500.00	28,500.00	7,464.61	19,189.00	9,311.00	32.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	185,855.00	186,378.00	87,248.43	180,413.00	5,965.00	3.2%
Transfers of Direct Costs		5710	138,618.00	142,408.00	48,515.30	150,275.00	(7,867.00)	-5.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,861,497.00	6,346,540.00	2,284,801.78	5,749,454.00	597,086.00	9.4%
Communications		5900	7,700.00	14,700.00	7,876.17	14,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,577,314.00	8,185,714.00	3,044,414.29	7,785,210.00	400,504.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,500.00	3,106,942.47	1,014,850.68	3,106,942.47	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	112,500.00	6,632.01	112,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,500.00	3,219,442.47	1,021,482.69	3,219,442.47	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	150,000.00	150,000.00	0.00	125,000.00	25,000.00	16.7%
Payments to County Offices		7142	1,500,549.00	1,495,614.00	34,636.00	1,563,711.00	(68,097.00)	-4.6%
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)			1,650,549.00	1,645,614.00	34,636.00	1,688,711.00	(43,097.00)	-2.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	282,958.00	373,460.00	29,043.42	375,422.00	(1,962.00)	-0.5%
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			282,958.00	373,460.00	29,043.42	375,422.00	(1,962.00)	-0.5%
TOTAL, EXPENDITURES			63,924,115.00	70,347,072.50	27,657,744.76	69,664,274.50	682,798.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	31,978,365.00	30,421,093.00	(2.68)	29,587,467.00	(833,626.00)	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			31,978,365.00	30,421,093.00	(2.68)	29,587,467.00	(833,626.00)	-2.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			31,978,365.00	30,421,093.00	(2.68)	29,587,467.00	833,626.00	-2.7%

Resource	Description	2017-18
		Projected Year Totals
5640	Medi-Cal Billing Option	782,903.47
6300	Lottery: Instructional Materials	1,056,894.50
Total, Restricted Balance		1,839,797.97

## **SECTION 3**

### **OTHER FUNDS**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	819,485.00	819,485.00	508,939.73	819,485.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,600.00	36,800.00	18,101.84	44,000.00	7,200.00	19.6%
5) TOTAL, REVENUES			847,085.00	856,285.00	527,041.57	863,485.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	437,296.00	446,911.00	228,668.14	449,508.00	(2,597.00)	-0.6%
2) Classified Salaries		2000-2999	20,473.00	20,376.00	12,093.57	20,416.00	(40.00)	-0.2%
3) Employee Benefits		3000-3999	238,635.00	242,690.00	100,862.41	244,823.00	(2,133.00)	-0.9%
4) Books and Supplies		4000-4999	47,035.00	42,832.00	2,223.27	44,995.00	(2,163.00)	-5.0%
5) Services and Other Operating Expenditures		5000-5999	72,230.00	71,635.00	70,477.88	71,678.00	(43.00)	-0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	31,416.00	31,841.00	17,111.64	32,065.00	(224.00)	-0.7%
9) TOTAL, EXPENDITURES			847,085.00	856,285.00	431,436.91	863,485.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	95,604.66	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	95,604.66	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,324.75	60,324.75		60,324.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,324.75	60,324.75		60,324.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,324.75	60,324.75		60,324.75		
2) Ending Balance, June 30 (E + F1e)			60,324.75	60,324.75		60,324.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	60,324.75	60,324.75		60,324.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	769,683.00	769,683.00	508,939.73	769,683.00	0.00	0.0%
All Other State Revenue	All Other	8590	49,802.00	49,802.00	0.00	49,802.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			819,485.00	819,485.00	508,939.73	819,485.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	997.14	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	27,600.00	36,800.00	17,104.70	44,000.00	7,200.00	19.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			27,600.00	36,800.00	18,104.84	44,000.00	7,200.00	19.6%
<b>TOTAL, REVENUES</b>			847,085.00	856,285.00	527,041.57	863,485.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	428,628.00	421,682.00	211,145.62	421,558.00	124.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,829.00	6,829.00	3,993.77	6,829.00	0.00	0.0%
Other Certificated Salaries		1900	1,839.00	18,400.00	13,528.75	21,121.00	(2,721.00)	-14.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>437,296.00</b>	<b>446,911.00</b>	<b>228,668.14</b>	<b>449,508.00</b>	<b>(2,597.00)</b>	<b>-0.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,876.00	1,876.00	1,125.45	1,876.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,093.00	18,500.00	10,968.12	18,540.00	(40.00)	-0.2%
Other Classified Salaries		2900	504.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,473.00</b>	<b>20,376.00</b>	<b>12,093.57</b>	<b>20,416.00</b>	<b>(40.00)</b>	<b>-0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	107,001.00	109,307.00	31,855.02	109,756.00	(449.00)	-0.4%
PERS		3201-3202	16,684.00	7,859.00	4,921.84	8,409.00	(550.00)	-7.0%
OASDI/Medicare/Alternative		3301-3302	10,450.00	10,241.00	5,504.51	10,420.00	(179.00)	-1.7%
Health and Welfare Benefits		3401-3402	82,409.00	92,794.00	47,043.32	93,403.00	(609.00)	-0.7%
Unemployment Insurance		3501-3502	235.00	235.00	120.40	248.00	(13.00)	-5.5%
Workers' Compensation		3601-3602	20,656.00	21,054.00	10,692.32	21,177.00	(123.00)	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	1,200.00	725.00	1,410.00	(210.00)	-17.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>238,635.00</b>	<b>242,690.00</b>	<b>100,862.41</b>	<b>244,823.00</b>	<b>(2,133.00)</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,535.00	16,832.00	2,223.27	18,995.00	(2,163.00)	-12.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	26,000.00	26,000.00	0.00	26,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>47,035.00</b>	<b>42,832.00</b>	<b>2,223.27</b>	<b>44,995.00</b>	<b>(2,163.00)</b>	<b>-5.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	200.00	0.00	243.00	(43.00)	-21.5%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,120.00	69,120.00	69,120.00	69,120.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	700.00	1,105.00	631.88	1,105.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,210.00	1,210.00	726.00	1,210.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>72,230.00</b>	<b>71,635.00</b>	<b>70,477.88</b>	<b>71,678.00</b>	<b>(43.00)</b>	<b>-0.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	31,416.00	31,841.00	17,111.64	32,065.00	(224.00)	-0.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>31,416.00</b>	<b>31,841.00</b>	<b>17,111.64</b>	<b>32,065.00</b>	<b>(224.00)</b>	<b>-0.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>847,085.00</b>	<b>856,285.00</b>	<b>431,436.91</b>	<b>863,485.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2017/18</b>
		<b>Projected Year Totals</b>
6130	Child Development: Center-Based Reserve Account	60,324.75
Total, Restricted Balance		<u>60,324.75</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,712,110.00	5,496,726.00	1,383,703.22	5,954,622.00	457,896.00	8.3%
3) Other State Revenue		8300-8599	476,353.00	363,940.00	94,371.45	396,031.00	32,091.00	8.8%
4) Other Local Revenue		8600-8799	1,250,500.00	1,312,927.00	572,827.52	1,364,281.00	51,354.00	3.9%
5) TOTAL, REVENUES			8,438,963.00	7,173,593.00	2,050,902.19	7,714,934.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,571,675.00	3,167,540.00	1,721,481.93	3,143,779.00	23,761.00	0.8%
3) Employee Benefits		3000-3999	1,538,971.00	1,427,654.00	726,084.96	1,417,644.00	10,010.00	0.7%
4) Books and Supplies		4000-4999	3,514,076.00	3,516,361.00	1,364,604.86	3,510,594.00	5,767.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	97,800.00	123,500.00	62,424.87	123,901.00	(401.00)	-0.3%
6) Capital Outlay		6000-6999	50,000.00	80,000.00	34,964.25	79,089.00	911.00	1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	334,263.00	226,775.00	111,438.56	226,775.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,106,785.00	8,541,830.00	4,020,999.43	8,501,782.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(667,822.00)	(1,368,237.00)	(1,970,097.24)	(786,848.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(667,822.00)	(1,368,237.00)	(1,970,097.24)	(786,848.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,190,023.40	2,190,023.40		2,190,023.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,190,023.40	2,190,023.40		2,190,023.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,190,023.40	2,190,023.40		2,190,023.40		
2) Ending Balance, June 30 (E + F1e)			1,522,201.40	821,786.40		1,403,175.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,522,201.40	821,786.40		1,403,175.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	6,712,110.00	5,456,726.00	1,350,079.35	5,914,622.00	457,896.00	8.4%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	40,000.00	33,623.87	40,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,712,110.00	5,496,726.00	1,383,703.22	5,954,622.00	457,896.00	8.3%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	476,353.00	363,940.00	94,371.45	396,031.00	32,091.00	8.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			476,353.00	363,940.00	94,371.45	396,031.00	32,091.00	8.8%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,214,500.00	1,276,927.00	566,917.17	1,328,281.00	51,354.00	4.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	4,547.55	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	33,000.00	33,000.00	1,362.80	33,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,250,500.00	1,312,927.00	572,827.52	1,364,281.00	51,354.00	3.9%
TOTAL, REVENUES			8,438,963.00	7,173,593.00	2,050,902.19	7,714,934.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,211,190.00	2,808,969.00	1,517,384.03	2,791,360.00	17,609.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	177,699.00	177,472.00	103,657.82	177,700.00	(228.00)	-0.1%
Clerical, Technical and Office Salaries		2400	182,786.00	181,099.00	100,440.08	174,719.00	6,380.00	3.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,571,675.00	3,167,540.00	1,721,481.93	3,143,779.00	23,761.00	0.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	439,249.00	394,141.00	205,138.48	391,619.00	2,522.00	0.6%
OASDI/Medicare/Alternative		3301-3302	274,244.00	242,069.00	129,800.28	238,801.00	3,268.00	1.4%
Health and Welfare Benefits		3401-3402	646,731.00	634,896.00	306,547.93	632,963.00	1,933.00	0.3%
Unemployment Insurance		3501-3502	1,795.00	1,602.00	861.34	1,584.00	18.00	1.1%
Workers' Compensation		3601-3602	161,352.00	140,794.00	76,554.63	139,825.00	969.00	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,600.00	14,152.00	7,182.30	12,852.00	1,300.00	9.2%
TOTAL, EMPLOYEE BENEFITS			1,538,971.00	1,427,654.00	726,084.96	1,417,644.00	10,010.00	0.7%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	297,911.00	297,961.00	183,617.90	297,961.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	60,000.00	9,195.36	54,535.00	5,465.00	9.1%
Food		4700	3,166,165.00	3,158,400.00	1,171,791.60	3,158,098.00	302.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,514,076.00	3,516,361.00	1,364,604.86	3,510,594.00	5,767.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,500.00	4,594.58	7,000.00	(500.00)	-7.7%
Dues and Memberships		5300	700.00	7,700.00	7,677.00	7,700.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,500.00	25,500.00	7,437.83	25,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,500.00	7,500.00	3,574.76	7,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	76,200.00	39,140.26	76,200.00	0.00	0.0%
Communications		5900	100.00	100.00	0.44	1.00	99.00	99.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			97,800.00	123,500.00	62,424.87	123,901.00	(401.00)	-0.3%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	80,000.00	34,964.25	79,089.00	911.00	1.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			50,000.00	80,000.00	34,964.25	79,089.00	911.00	1.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	334,263.00	226,775.00	111,438.56	226,775.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			334,263.00	226,775.00	111,438.56	226,775.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			9,106,785.00	8,541,830.00	4,020,999.43	8,501,782.00		

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

Resource	Description	2017/18
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	867,868.05
5314	Child Nutrition: NSLP Equipment Assistance Grants	6,376.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	528,230.55
9010	Other Restricted Local	700.80
Total, Restricted Balance		<u>1,403,175.40</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	75,000.00	70,918.07	75,000.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	70,918.07	75,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,711.00	28,151.00	16,615.30	30,798.00	(2,647.00)	-9.4%
3) Employee Benefits		3000-3999	15,939.00	14,153.00	7,957.03	14,850.00	(697.00)	-4.9%
4) Books and Supplies		4000-4999	500.00	58.00	57.61	58.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	119,839.00	142,345.57	351,950.00	(232,111.00)	-193.7%
6) Capital Outlay		6000-6999	515,000.00	2,733,421.00	1,542,320.45	3,155,125.00	(421,704.00)	-15.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			562,150.00	2,895,622.00	1,709,295.96	3,552,781.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(487,150.00)	(2,820,622.00)	(1,638,377.89)	(3,477,781.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(487,150.00)	(2,820,622.00)	(1,638,377.89)	(3,477,781.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,588,722.92	8,588,722.92		8,588,722.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,588,722.92	8,588,722.92		8,588,722.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,588,722.92	8,588,722.92		8,588,722.92		
2) Ending Balance, June 30 (E + F1e)			8,101,572.92	5,768,100.92		5,110,941.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	8,101,572.92	5,768,100.92		5,110,941.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	39,186.57	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	31,731.50	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			75,000.00	75,000.00	70,918.07	75,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			75,000.00	75,000.00	70,918.07	75,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	30,711.00	28,151.00	16,615.30	30,798.00	(2,647.00)	-9.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			30,711.00	28,151.00	16,615.30	30,798.00	(2,647.00)	-9.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,770.00	4,258.00	2,446.74	4,650.00	(392.00)	-9.2%
OASDI/Medicare/Alternative		3301-3302	2,349.00	2,133.00	1,232.08	2,318.00	(185.00)	-8.7%
Health and Welfare Benefits		3401-3402	7,423.00	6,498.00	3,532.00	6,498.00	0.00	0.0%
Unemployment Insurance		3501-3502	15.00	14.00	8.32	16.00	(2.00)	-14.3%
Workers' Compensation		3601-3602	1,382.00	1,250.00	737.89	1,368.00	(118.00)	-9.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			15,939.00	14,153.00	7,957.03	14,850.00	(697.00)	-4.9%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	58.00	57.61	58.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			500.00	58.00	57.61	58.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	4,108.00	2,010.05	4,108.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	115,731.00	140,335.52	347,842.00	(232,111.00)	-200.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	119,839.00	142,345.57	351,950.00	(232,111.00)	-193.7%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	9,200.00	(9,200.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	515,000.00	2,733,421.00	1,542,320.45	3,145,925.00	(412,504.00)	-15.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			515,000.00	2,733,421.00	1,542,320.45	3,155,125.00	(421,704.00)	-15.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			562,150.00	2,895,622.00	1,709,295.96	3,552,781.00		

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

Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	5,110,941.92
Total, Restricted Balance		5,110,941.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,030,000.00	2,030,000.00	1,033,581.97	2,554,841.00	524,841.00	25.9%
5) TOTAL, REVENUES			2,030,000.00	2,030,000.00	1,033,581.97	2,554,841.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	291.00	290.93	291.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	57,159.00	15,499.89	67,095.00	(9,936.00)	-17.4%
6) Capital Outlay		6000-6999	374,350.00	405,800.00	368,439.23	408,556.00	(2,756.00)	-0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			374,350.00	463,250.00	384,230.05	475,942.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,655,650.00	1,566,750.00	649,351.92	2,078,899.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,655,650.00	1,566,750.00	649,351.92	2,078,899.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,652,720.95	4,652,720.95		4,652,720.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,652,720.95	4,652,720.95		4,652,720.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,652,720.95	4,652,720.95		4,652,720.95		
2) Ending Balance, June 30 (E + F1e)			6,308,370.95	6,219,470.95		6,731,619.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,308,370.95	6,219,470.95		6,731,619.95		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	297,584.90	524,841.00	524,841.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	23,518.16	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	712,478.91	2,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,030,000.00	2,030,000.00	1,033,581.97	2,554,841.00	524,841.00	25.9%
<b>TOTAL, REVENUES</b>			2,030,000.00	2,030,000.00	1,033,581.97	2,554,841.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	291.00	290.93	291.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	291.00	290.93	291.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	3,876.00	12,216.40	13,812.00	(9,936.00)	-256.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	50,000.00	0.00	50,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	3,283.00	3,283.49	3,283.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	57,159.00	15,499.89	67,095.00	(9,936.00)	-17.4%

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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	2,777.00	2,777.00	2,777.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	374,350.00	348,249.00	310,887.80	351,005.00	(2,756.00)	-0.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	54,774.00	54,774.43	54,774.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			374,350.00	405,800.00	368,439.23	408,556.00	(2,756.00)	-0.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			374,350.00	463,250.00	384,230.05	475,942.00		



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

Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	6,731,619.95
Total, Restricted Balance		<u>6,731,619.95</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,951,424.00	6,954,372.00	2,401,230.88	6,954,372.00	0.00	0.0%
5) TOTAL, REVENUES			6,951,424.00	6,954,372.00	2,401,230.88	6,954,372.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,958,352.00	5,511,464.00	3,125,771.87	5,511,464.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,958,352.00	5,511,464.00	3,125,771.87	5,511,464.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,993,072.00	1,442,908.00	(724,540.99)	1,442,908.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,993,072.00	1,442,908.00	(724,540.99)	1,442,908.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,511,286.67	3,511,286.67		3,511,286.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,511,286.67	3,511,286.67		3,511,286.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,511,286.67	3,511,286.67		3,511,286.67		
2) Ending Net Position, June 30 (E + F1e)			5,504,358.67	4,954,194.67		4,954,194.67		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	5,504,358.67	4,954,194.67		4,954,194.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,746.00	8,694.00	13,529.43	8,694.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	6,545,678.00	6,545,678.00	2,387,701.45	6,545,678.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,951,424.00	6,954,372.00	2,401,230.88	6,954,372.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			6,951,424.00	6,954,372.00	2,401,230.88	6,954,372.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	4,958,352.00	5,503,545.00	3,117,853.00	5,503,545.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	7,919.00	7,918.87	7,919.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,958,352.00	5,511,464.00	3,125,771.87	5,511,464.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			4,958,352.00	5,511,464.00	3,125,771.87	5,511,464.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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



## **SECTION 4**

### **OTHER REPORTS**

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,335.14	17,338.35	16,896.34	17,348.00	9.65	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	17,335.14	17,338.35	16,896.34	17,348.00	9.65	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	12.61	12.80	12.80	12.80	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.73	0.73	0.73	0.73	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	13.34	13.53	13.53	13.53	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	17,348.48	17,351.88	16,909.87	17,361.53	9.65	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	17,338.35	17,348.00		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>17,338.35</b>	<b>17,348.00</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	16,882.81	16,896.34		
Charter School				
<b>Total ADA</b>	<b>16,882.81</b>	<b>16,896.34</b>	<b>0.1%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	16,427.48	16,606.00		
Charter School				
<b>Total ADA</b>	<b>16,427.48</b>	<b>16,606.00</b>	<b>1.1%</b>	<b>Met</b>

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	18,084	18,084		
Charter School				
<b>Total Enrollment</b>	<b>18,084</b>	<b>18,084</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	17,584	17,684		
Charter School				
<b>Total Enrollment</b>	<b>17,584</b>	<b>17,684</b>	<b>0.6%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	17,084	17,284		
Charter School				
<b>Total Enrollment</b>	<b>17,084</b>	<b>17,284</b>	<b>1.2%</b>	<b>Met</b>

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

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

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

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	18,135	19,269	
Charter School	1,812	1,711	
<b>Total ADA/Enrollment</b>	<b>19,947</b>	<b>20,980</b>	<b>95.1%</b>
Second Prior Year (2015-16)			
District Regular	17,970	18,999	
Charter School			
<b>Total ADA/Enrollment</b>	<b>17,970</b>	<b>18,999</b>	<b>94.6%</b>
First Prior Year (2016-17)			
District Regular	17,426	18,438	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>17,426</b>	<b>18,438</b>	<b>94.5%</b>
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

#### 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	16,896	18,084		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>16,896</b>	<b>18,084</b>	<b>93.4%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	16,606	17,684		
Charter School				
<b>Total ADA/Enrollment</b>	<b>16,606</b>	<b>17,684</b>	<b>93.9%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular		17,284		
Charter School	16,245			
<b>Total ADA/Enrollment</b>	<b>16,245</b>	<b>17,284</b>	<b>94.0%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	168,567,688.00	168,698,810.00	0.1%	Met
1st Subsequent Year (2018-19)	170,452,850.00	172,985,473.00	1.5%	Met
2nd Subsequent Year (2019-20)	171,122,196.00	174,500,751.00	2.0%	Met

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

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

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

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

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	118,506,252.36	132,698,521.12	89.3%
Second Prior Year (2015-16)	129,805,181.06	145,195,248.21	89.4%
First Prior Year (2016-17)	134,040,848.04	147,524,250.40	90.9%
	Historical Average Ratio:		89.9%

	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):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

### 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)	138,589,151.00	154,776,906.00	89.5%	Met
1st Subsequent Year (2018-19)	145,766,916.00	160,618,551.00	90.8%	Met
2nd Subsequent Year (2019-20)	149,800,514.00	164,863,618.00	90.9%	Met

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

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

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

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

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	18,968,053.00	19,492,986.00	2.8%	No
1st Subsequent Year (2018-19)	16,247,981.00	16,772,914.00	3.2%	No
2nd Subsequent Year (2019-20)	16,217,981.00	16,742,914.00	3.2%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	18,199,303.00	18,199,303.00	0.0%	No
1st Subsequent Year (2018-19)	14,432,526.00	19,443,785.00	34.7%	Yes
2nd Subsequent Year (2019-20)	14,432,526.00	14,551,926.00	0.8%	No

**Explanation:**  
(required if Yes)

Increase in FY 2018-19 for state one-time discretionary funds of \$295 per ADA.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	13,322,987.94	13,582,786.94	2.0%	No
1st Subsequent Year (2018-19)	12,223,724.00	12,483,523.00	2.1%	No
2nd Subsequent Year (2019-20)	12,336,748.00	12,596,547.00	2.1%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	8,137,565.00	8,138,964.00	0.0%	No
1st Subsequent Year (2018-19)	5,968,436.00	5,968,386.00	0.0%	No
2nd Subsequent Year (2019-20)	5,968,436.00	5,968,386.00	0.0%	No

**Explanation:**  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	21,176,258.00	21,149,666.00	-0.1%	No
1st Subsequent Year (2018-19)	19,677,489.00	19,678,465.00	0.0%	No
2nd Subsequent Year (2019-20)	19,888,958.00	19,889,934.00	0.0%	No

**Explanation:**  
(required if Yes)



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	50,490,343.94	51,275,075.94	1.6%	Met
1st Subsequent Year (2018-19)	42,904,231.00	48,700,222.00	13.5%	Not Met
2nd Subsequent Year (2019-20)	42,987,255.00	43,891,387.00	2.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	29,313,823.00	29,288,630.00	-0.1%	Met
1st Subsequent Year (2018-19)	25,645,925.00	25,646,851.00	0.0%	Met
2nd Subsequent Year (2019-20)	25,857,394.00	25,858,320.00	0.0%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,495,511.00	4,603,085.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,495,620.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.2%	1.5%	-5.9%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.7%</b>	<b>0.5%</b>	<b>-2.0%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(7,267,280.06)	154,776,906.00	4.7%	Not Met
1st Subsequent Year (2018-19)	(9,643,978.00)	160,618,551.00	6.0%	Not Met
2nd Subsequent Year (2019-20)	(18,384,178.00)	164,863,618.00	11.2%	Not Met

### 8C. Comparison of District Deficit Spending to the Standard

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

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

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

Current year expenses exceed revenue due to spending one-time revenue on ongoing expenses. Expenses will need to be identified and reduced to balance the budget and meet the required 3% reserve in both 2018-19 and 2019-20.

## 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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2017-18)	17,327,917.09	Met
1st Subsequent Year (2018-19)	8,311,653.09	Met
2nd Subsequent Year (2019-20)	(9,242,319.91)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

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

Expenses will need to be identified and reduced to balance the budget and meet the required 3% reserve in both 2018-19 and 2019-20.

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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2017-18)	8,226,673.00	Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	16,896	16,606	16,245
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 01I, objects 1000-7999) (Form MYPI, Line B11)	224,441,180.50	224,462,945.00	229,329,768.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	224,441,180.50	224,462,945.00	229,329,768.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,733,235.42	6,733,888.35	6,879,893.04
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>6,733,235.42</b>	<b>6,733,888.35</b>	<b>6,879,893.04</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,572,292.12	3,254,867.89	6,879,893.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.77	0.00	(20,307,662.11)
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)	(0.77)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	11,572,292.12	3,254,867.89	(13,427,769.11)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.16%	1.45%	-5.86%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>6,733,235.42</b>	<b>6,733,888.35</b>	<b>6,879,893.04</b>
Status:	Met	Not Met	Not Met

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

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

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

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

The board will identify expenses to be reduced to meet the 3% reserve requirement in both 2018-19 and 2019-20.

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(30,421,093.00)	(29,587,467.00)	-2.7%	(833,626.00)	Met
1st Subsequent Year (2018-19)	(32,566,978.00)	(30,262,235.00)	-7.1%	(2,304,743.00)	Not Met
2nd Subsequent Year (2019-20)	(33,200,448.00)	(30,973,458.00)	-6.7%	(2,226,990.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Contributions to Special Education programs will decrease in 2018-19 and 2019-20 due to positions that will not be filled and health and welfare savings as a result of changing insurance.

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

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



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

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

--

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

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


<sup>1</sup> Include multivear commitments, multivear debt agreements, and new programs or contracts that result in long-term obligations.

Total Annual Payments:	10,718,706	15,631,923	12,659,388	13,320,038
Has total annual payment increased over prior year (2016-17)?	Yes	Yes	Yes	Yes

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The district issued Go Bonds in 2016-17 from Prop H authorization.

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
11,005,702.00	11,005,702.00
7,043,319.00	7,043,219.00
Actuarial	Actuarial
October 2017	October 2017

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
1,079,589.00	1,079,589.00
1,079,589.00	1,079,589.00
1,079,589.00	1,079,589.00

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

353,838.00	361,274.00
371,530.00	649,338.00
390,106.00	831,805.00

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

353,838.00	453,741.00
371,530.00	519,978.00
390,106.00	646,278.00

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

79	51
89	201
99	226

4. Comments:

The district contributes up to \$1,800 annually for medical coverage for retirees who are 55 or older with 20 years of service to OUSD and are receiving PERS or STRS. Contribution ceases when the retiree becomes eligible for Medicare. Some management and confidential retirees receive lifetime benefits under previous retirement agreements. In 2017-18, the district offered a Supplemental Employee Retirement Plan to employees retiring on or before June 30, 2018. OUSD expects that the number of retirees that will receive the \$1,800 post retirement benefit will increase by 150 in 2018-19 due to the retirement incentive offered. In 2019-20, this number is expected to increase by 25 and the annual contribution for the medical coverage of eligible new retirees is expected to increase to \$6,000.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	579,879.00	579,879.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)	6,545,678.00	6,545,678.00
1st Subsequent Year (2018-19)	6,545,678.00	6,545,678.00
2nd Subsequent Year (2019-20)	6,545,678.00	6,545,678.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)	6,545,678.00	6,545,678.00
1st Subsequent Year (2018-19)	6,545,678.00	6,545,678.00
2nd Subsequent Year (2019-20)	6,545,678.00	6,545,678.00

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,008.7	1,000.3	1,000.3	1,000.3

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

1,008,831

7. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
500,000	3,238,059	0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
13,332,820	12,523,518	13,087,076
93.0%	93.0%	93.0%
7.4%	-6.1%	4.5%

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

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

No		
----	--	--

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

--

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
900,000	900,000	900,000
1.0%	1.0%	1.0%

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

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

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

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

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


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

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

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

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

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	713.1	721.5	721.5	721.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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

347,237

7. Amount included for any tentative salary schedule increases

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

764,538

1,051,618

0



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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
8,659,297	8,133,678	8,499,694
93.0%	93.0%	93.0%
7.4%	-6.1%	4.5%

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

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

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

No		
----	--	--

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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
305,618	347,744	351,221
1.0%	1.0%	1.0%

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

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

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

**Classified (Non-management) - Other**

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


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

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

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

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

n/a

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	72.0	73.0	73.0	73.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

#### Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

#### Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

## 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.

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

Yes

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

No

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

Yes

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

A4. SDCOE approved the charter for Scholarship Prep Charter School to open within the boundaries of OUSD in 2017-18. The district approved the expansion of Coastal Academy to grades 9-12.  
A9. Shannon Soto replaced Chris Wright as Associate Superintendent of Business Services effective June 2017. Dawn Campbell replaced Karen Huddleston as Director of Fiscal Services effective September 2017.

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

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