

Mesa Union School District
Second Interim - Fiscal Year 2017/18
Executive Summary



Governing Board

Bryan Stotko, President
Mary Crull, Vice President
Tonya Brunett, Clerk
Carolyn Rodriguez-Quddus, Trustee
Steven Sullivan, Trustee

Administration

Jeff Turner, Superintendent

February 20, 2018

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Budget Calendar FY 2017-2018

June	Board adopts FY 2017-18 Budget.
July/August	Business Office Staff works on Year-end Closing (FY 2016-17)
August	Within 45 days, the District revises its budget to reflect significant changes in the State's approved budget.
September	Unaudited Actuals submitted for approval.
October	First Interim for Fiscal Year 2017-18 ends on October 31, 2017.
November	Preparation of First Interim.
December	Submission of First Interim on or before December 15, 2017. Release of Auditor's Report for prior fiscal year.
January	Governor releases State budget proposal for the next fiscal year (2018-19); Second Interim ends January 31, 2018.
February	Preparation of Second Interim.
March	District submits the Second Interim on or before March 15, 2018.
April	P-2 ADA cut-off
May	Release of Governor's May Revise (FY 2018-19).
June	Board conducts the public hearing and adopts 2018-19 Budget.

OVERVIEW

Mesa Union School District First Interim Fiscal Year 2017/18

Collaborating with staff, families and the community, the district creates a safe and enriching learning environment featuring technology, science and the arts that prepares each Mesa student to thrive academically and socially to meet world-class standards for success in high school, college, and career.

Mesa Union School District has served the children and families in this area since 1939, when Del Norte School District and Center School District merged to form one district. Eight acres were purchased for \$500 per acre from Mrs. Phillips, and in 1939, Mesa Union School was built. The original school consisted of three buildings and the custodian's home. Three teachers taught 68 students. As the number of students increased, the school facilities grew. In 1951, two new classrooms, a cafeteria, and office were added. In 1951, the first kindergarten class was started; two additional rooms were constructed in 1956. Six additional classrooms were added in 1964, followed by six more in 1968. With the advent of class size reduction, four new classrooms were added in 1997 and 1998.

Today, Mesa Union School provides a first-class education for 618 students in grades K-8. The board has overseen modernization projects to provide classroom environments that reflect twenty-first century teaching and learning. In November 2002, the community passed Proposition H – a local school bond. Augmented with state Proposition 47 monies, Prop H funded modernization and construction of a state-of-the-art computer lab, library, science lab and multi-purpose room. In 2008, local residents passed Measure A, which provided a physical education classroom, play fields, parking lot upgrades and a traffic light at the school entrance.

According to the California Longitudinal Pupil Achievement Data System (CALPADS) 618 students were enrolled on October 4, 2017 and the average daily attendance is projected to be 593.21 at P2.

MISSION STATEMENT

We teach students to create, connect, and collaborate for life!

Governing Board

Bryan Stotko, President
Mary Crull, Vice President
Tonya Brunett, Clerk
Carolyn Rodriguez-Quddus, Trustee
Steven Sullivan, Trustee

District Administration

Jeff Turner, Superintendent
Tami Peterson, Chief Business Official

Introduction:

The Second Interim report is a snapshot in time of the District’s revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years based upon the Governor’s proposed budget. The Second Interim report covers the period of time from July 1 through January 31 each fiscal year and must be submitted to the County Office of Education no later than March 15.

The Local Control Funding Formula (LCFF) establishes a base with supplemental and concentration add-ons for English Learners (EL), free and reduced-price meal eligible students, and foster youth students, and provides additional funding for K-3 CSR, Grades 9-12, Home-to-School Transportation, and the Targeted Instructional Improvement Grant (TIIG).

COLAs and Gap Funding Amounts:

The Base Grant rates are increased annually by the statutory COLA. The statutory cost-of-living adjustment (COLA) is 1.56% in 2017-18. The estimated COLA for 2018-19 is projected to be 2.51% and 2.41% in 2019-20. It is projected that categorical programs such as special education, child nutrition, and preschool will also benefit with the increase in COLA. It is important to note that the COLA affects only the calculation of the LCFF Target, and does not describe the net increase in funding for the District.

The LCFF Target Grant amounts are as follows:

Grade Span	2017-18 Base Grant Amount Per ADA	2.51% COLA	2018-19 Base Grant Amount Per ADA	Grade Span Adjustment	2018-19 Adjusted Base Grant
K-3	\$7,193	\$181	\$7,374	\$107	\$7,481
4-6	\$7,301	\$183	\$7,484		\$7,484
7-8	\$7,518	\$189	\$7,707		\$7,707
9-12	\$8,712	\$219	\$8,931	\$232	\$9,163

Through the 2017-18 fiscal year, the Administration has made significant strides to reach the full-funding targets of the LCFF. At Second Interim, the estimate for gap funding in 2017-18 is 44.97% up from 43.19% at Budget Adoption. Because of the continued improvement of state and national economic conditions, the Governor’s January Proposal brought good news for education. The Governor is proposing to fully fund LCFF in 2018-19, three years ahead of schedule. However, he continues to remind stakeholders that an economic downturn is looming. As such, it is important to maintain fiscal flexibility by limiting commitments to future increased expenditures and to maintain adequate reserves to allow for unanticipated circumstances.

The State’s 2017-18 enacted State Budget included \$877 million in one-time Proposition 98 funding to offset the outstanding mandate backlog. One-time 2017-18 discretionary funds will

be distributed in the current year at an estimated rate of \$147 per 2016-17 average daily attendance (ADA). Once again, in 2018-19, the Governor has proposed \$1.8 billion in one-time Proposition 98 funds for school districts to use at the discretion of the local governing boards. This amount will equate to approximately \$295 per ADA. Because of the uncertainty of these funds, the District has opted to only recognize \$147 per ADA in its 2018-19 projections. There is no time frame required for spending these funds and the funds are unrestricted.

Because of the emphasis on local control, school districts face increasing pressure to improve student outcomes. Each year as the Local Control Accountability Plan (LCAP) is revised, it is important to reallocate resources as needed in the classroom as well as outside the classroom for facilities' needs. With concerns about the direct services provided to the students that generate LCFF dollars, the Governor's Budget proposes requiring Districts to show how their budget expenditures align with the strategies included in their Local Control Accountability Plan (LCAP). He is also proposing that Districts be required to establish a website where calculations and the total amount of the supplemental and concentration grant funding be reported.

Multi-Year Assumptions:

The multi-year projection for the Second Interim utilizes the Governor's January proposal. Expenditure projections include step and column increases for salaries, as well as those expenditures addressed in the Local Control Accountability Plan (LCAP). Additional amounts have also been included to address the increase in CalSTRS and CalPERS employer rates. It is anticipated that the District's enrollment will be 619 in 2018-19 and then increase to 622 students in 2019-20.

Assumptions for the Second Interim for FY 2017-18 include:

- Funding to address the needs of unduplicated counts of pupils which include English Learners, Free and Reduced Price Eligible Students, and Foster Youth via the proportionality calculation
- On-schedule salary improvements of 1% retroactive to July 1, 2017 for Mesa Union Teacher's Association
- A one-time off schedule payment of 2% for Mesa Union Teacher's Association
- One-time discretionary funds in the total amount of \$86,766
- Use of one-time Educator Effectiveness monies to support professional development for certificated staff
- English Language Arts textbook adoption in the amount of \$105,000
- Repair of the District's failed septic system
- Steps and columns for employees

Multi-year projections for the two subsequent years, FY 2018-19 and FY 2019-20 include:

- Fully-funded LCFF
- One-time discretionary funds in the total amount of \$147 per ADA in 2018-19

- Common Core supplementary materials for English Language Arts and Science
- Technology
- Professional Development
- Funding of LCAP projected expenditures
- Steps and columns for employees

The following table shows major assumptions used in the Second Interim:

MYP Budget Assumptions

Factor	2017/18	2018/19	2019/20
Statutory COLA	1.56%	2.51%	2.41%
Gap Funding	44.97%	100.00%	100.00%
Projected Enrollment	618	619	622
Unduplicated Pupil Count	271	271	271
Unduplicated Pupil Count Percentage	41.98%	43.20%	43.80%
Projected P-2 ADA	594.77	596.69	600.55
Funded ADA	594.77	596.69	600.55
Classroom FTEs	27.80	27.80	27.8
Instruction Days	180	180	180
CPI	3.18%	3.22%	3.04%
Lottery - Unrestricted	\$146	\$146	\$146
Lottery - Restricted	\$48	\$48	\$48
Mandate Block Grant	\$30.34	\$31.10	\$31.10
One-time Discretionary Funds per ADA	\$147	\$147*	N/A
CalPERS Employer Rate	15.531%	17.70%	20.00%
CalSTRS Employer Rate	14.43%	16.28%	18.13%

*The Governor's Proposal is \$295 per ADA

District's Funds and Budget:

Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

In FY 2017-18, there are currently ten funds in the District accounting system. The District's funds include:

- General Fund (Fund 01)
- Cafeteria (Fund 13)
- Deferred Maintenance Fund (Fund 14)
- Pupil Transportation Equipment (Fund 15)
- Special Reserve: Foundation (17.1)
- Special Reserve: Equipment (17.3)
- Capital Facilities – Developer Fees (25.1)
- County Schools Facilities Hardship (35.5)
- Bond Interest and Redemption Fund (51.0)
- Bond Interest and Redemption Fund (51.1)

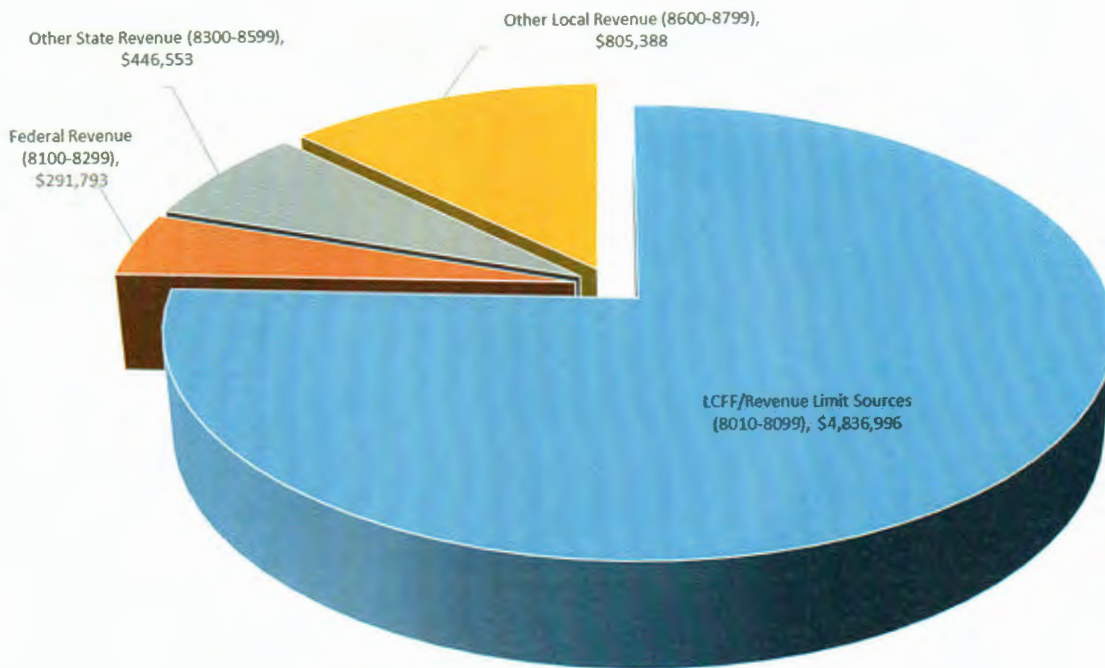
GENERAL FUND (Fund 01): This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. In the General Fund, there are General Fund Unrestricted and General Fund Restricted.

General Fund Unrestricted: Unrestricted funds are monies received that are not restricted in their use. The district can spend unrestricted monies on whatever programs it chooses. To help us cope with reduced funding, the state has eliminated the restrictions on some previously restricted funding sources- allowing districts the flexibility to determine locally the best use of the funds.

General Fund Restricted: This is to account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor to specific purposes. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law.

General Fund Revenues: \$6,380,730 (Unrestricted \$5,214,029; Restricted: \$1,166,701)

The following chart illustrates the funding source of the total General Fund revenues.



LCFF Source (Object 8010-8099): \$4,836,996 (Unrestricted \$4,836,996; Restricted \$0)

This represented 76% of the total general fund revenues. It is the primary revenue component of the District's total revenue source.

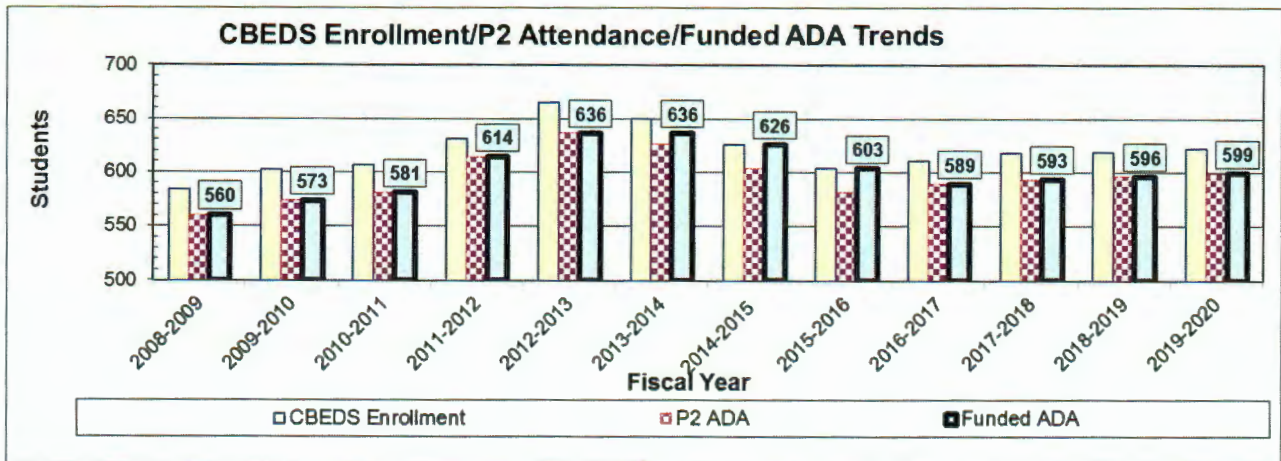
The unrestricted portions represented in the LCFF funding include the Principal Apportionment (P2 ADA), Education Protection Account, and Property Taxes. EC Section 42238.5(a)(1) allows districts with declining attendance to continue to receive funding based on the greater of prior year or current year actual attendance. This provides, in effect, a one-year cushion for the loss of revenue due to declining enrollment/attendance.

The following chart shows annual enrollment (based on the informational date which is the first Wednesday of October each year) and P-2 Average Daily Attendance (ADA). Each school agency reports its attendance three times during a school year. The First Principal apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. The final recalculation of the apportionment is based on a school agency's P-2 ADA.

The following chart illustrates the trend analysis between enrollment, P-2 ADA, and funded ADA at Second Interim.

Mesa Union School District
CBEDS Enrollment/P2 Attendance/Funded ADA Trends
Second Interim

Fiscal Year	CBEDS Enrollment	P2 ADA	Funded ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Incr/(Decr) from Prior Year Funded ADA	Attendance Percentage (P2/CBEDS)
				#	%	#	%		
2008-2009	584	559.88	559.88	3	0.52%	8	1.43%	3	95.87%
2009-2010	602	573.36	573.36	18	3.08%	13	2.41%	13	95.24%
2010-2011	606	580.66	580.66	4	0.66%	7	1.27%	7	95.82%
2011-2012	631	613.93	613.93	25	4.13%	33	5.73%	33	97.29%
2012-2013	665	636.24	636.24	34	5.39%	22	3.63%	22	95.68%
2013-2014	650	625.93	636.24	-15	-2.26%	-10	-1.62%	0	96.30%
2014-2015	626	603.38	625.93	-24	-3.69%	-23	-3.60%	-10	96.39%
2015-2016	604	581.90	603.38	-22	-3.51%	-21	-3.56%	-23	96.34%
2016-2017	611	588.96	588.96	7	1.16%	7	1.21%	-14	96.39%
2017-2018	618	593.21	593.21	7	1.15%	4	0.72%	4	95.99%
2018-2019	619	596.10	596.10	1	0.16%	3	0.49%	3	96.30%
2019-2020	622	598.99	598.99	3	0.48%	3	0.48%	3	96.30%



Note: The table represents a snapshot on CalPads date which is the 1st Wednesday of October.

Federal Revenue (Object 8100-8299): \$291,793 (Unrestricted \$0; Restricted \$291,793)

This represents 5% of the total general fund revenues. The large portions of federal revenue are from Title I and federal IDEA funding for special education services. The District also receives funding for Title II, Teacher Quality and Title III LEP.

Other State Revenue (Object 8300-8599): \$446,553 (Unrestricted \$199,186; Restricted \$247,367)

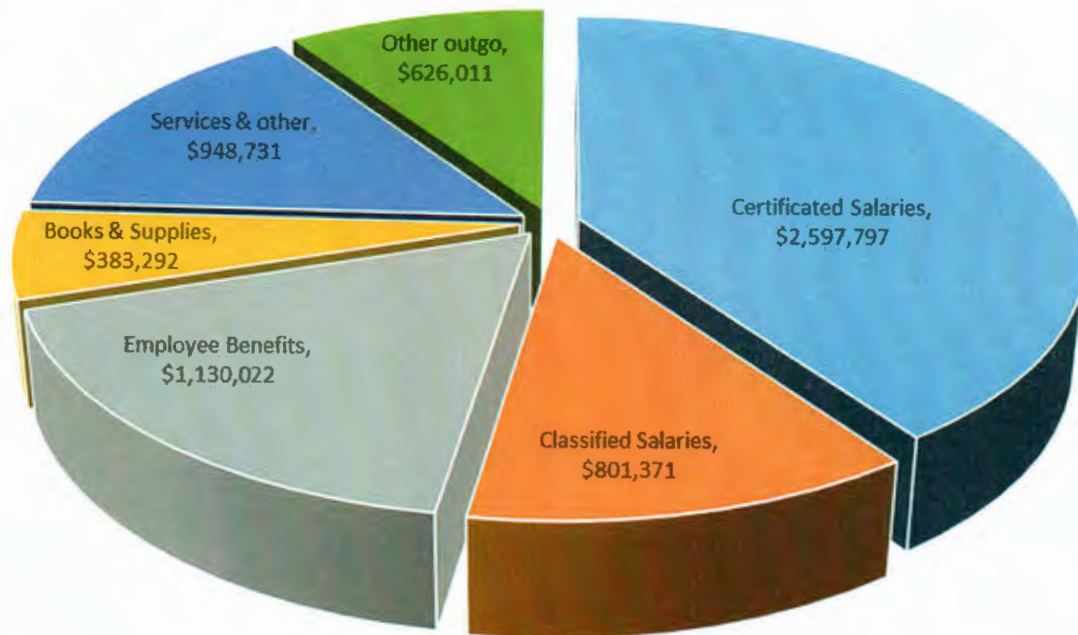
This is the second smallest revenue source for the District; it represents about 7% of the total general fund revenues. The unrestricted portion includes Mandated Cost Reimbursement, Lottery, and one-time discretionary dollars. One-time discretionary dollars have decreased from \$214 per

ADA in 2016-17 to an estimated \$147 per ADA in 2017-18. Restricted monies are from Lottery and the Clean Energy Jobs Act.

Other Local Revenue (Object 8600-8799): \$805,388 (Unrestricted \$177,847; Restricted \$627,541)

This represents just under 13% of the total general fund revenues. The unrestricted portion is interest income, E-rate, and charter school fees. The restricted amounts include special education pass through amounts, VC Innovates Grant, safety credits, and donations for designated purposes.

General Fund Expenditures: \$6,965,598 (Unrestricted \$5,252,468; Restricted: \$1,713,130)



Certificated Salaries (Object 1000-1999): \$2,597,797 (Unrestricted: \$ 2,337,042; Restricted \$260,755)

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. The District currently has 27.8 classroom FTE. It represents 37% of the total general fund expenditures (including transfers out). Second interim amounts have been revised to reflect a 1% on salary schedule increase retroactive to July 1, 2017 and a one-time 2%

off-schedule payment for active Mesa Union Teacher Association members employed on January 31, 2018.

Classified Salaries (Object 2000-2999): \$801,371 (Unrestricted: \$652,913; Restricted \$148,458)

This classification represents the salaries paid for the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are school secretary, custodian, bus drivers, and instructional aides. It is about 12% of the total general fund expenditures.

Employee Benefits (Object 3000-3999): \$1,130,022 (Unrestricted: \$1,009,293; Restricted \$120,729)

This classification is to account for employers' contributions to retirement plans (State Teachers' Retirement System, and Public Employees' Retirement System), health and welfare benefits, and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA, and Medicare. It is about 16% of the total general fund expenditures.

Books and Supplies (Object 4000-4999): \$383,292 (Unrestricted \$245,019; Restricted \$138,273)

This is to account for expenditures for books and supplies, other reference materials, and non-capitalized equipment. In the current year, the District purchased English Language Arts textbooks. Books and supplies represent 6% of the total expenditures.

Services and Other Operation Expenditures (Object 5000-5999): \$948,731 (Unrestricted \$790,253; Restricted \$158,478)

This is to account for expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal and other operating expenditures. It is third largest component of the District's budget coming in at just over 14% of total expenditures. Fees for Ventura County School Business Services Authority have remained unchanged from the prior two years and amount to \$123,087 in 2017-18.

Capital Outlay (Object 6000-6999): \$478,374 (Unrestricted \$210,425; Restricted \$267,949)

This is to account for capitalized expenditures. This amount has been allocated for the repair/replacement of the District's septic system. In the current year, the District is also completing its Proposition 39 Clean Energy Jobs Act project. Capital expenditures amount to 7% of budgeted expenditures in the current year.

Other Outgo (Object 7100-7499): \$626,011 (Unrestricted \$7,523, Restricted \$618,488)

This represents special education tuition and excess costs to other agencies. Because the District receives special education pass-through revenue for Golden Valley Charter, said revenue is transferred as expenditures occur up to the amount of revenue received. This expenditure amounts to just over 9% of the District's total expenditures.

Unrestricted Ending Balance:

One of the key fiscal indicators for fiscal health risk analysis is the Reserve for Economic Uncertainty. There are no longer any statutory requirements for how much the state must increase education funding in any year. Progress toward the 8-year goal set by the Governor and Legislature for LCFF implementation has been accelerated significantly as it is anticipated districts will receive 100% of target funding in 2018-19. The following illustrates the projected ending balance for the General Fund in 2017-18, 2018-19, and 2019-20.

Unrestricted	FY 17-18	FY 18-19	FY 19-20
Total Revenue	\$5,214,029	\$5,467,029	\$5,556,673
Total Expenditures	\$5,252,468	\$5,054,145	\$5,200,359
Contributions	(\$451,463)	(\$358,026)	(\$374,446)
Net	(\$489,902)	\$54,858	(\$18,132)
Beginning Balance	\$1,716,338	\$1,226,436	\$1,281,294
Ending Balance	\$1,226,436	\$1,281,294	\$1,263,162

Restricted	FY 17-18	FY 18-19	FY 19-20
Total Revenue	\$1,166,701	\$911,222	\$911,222
Total Expenditures	\$1,713,130	\$1,263,536	\$1,283,007
Contributions	\$451,463	\$358,026	\$374,446
Net	(\$94,966)	\$5,712	\$2,661
Beginning Balance	\$158,552	\$63,586	\$69,298
Ending Balance	\$63,586	\$69,298	\$71,959

Combined (Unrestricted & Restricted)	FY 17-18	FY 18-19	FY 19-20
Total Revenue	\$6,380,730	\$6,378,251	\$6,467,895
Total Expenditures	\$6,965,598	\$6,317,681	\$6,483,366
Contributions	\$0	\$0	\$0
Net	(\$584,868)	\$60,570	(\$15,471)
Beginning Balance	\$1,874,890	\$1,290,022	\$1,350,592
Ending Balance	\$1,290,022	\$1,350,592	\$1,335,121
Required Reserve	\$348,280	\$315,884	\$324,168
Reserve %	17.61%	20.28%	19.48%
Required Reserve %	5%	5%	5%
Available Reserve/Meet Reserves Standard	Yes	Yes	Yes

The multi-year budget assumptions and projections illustrate the characteristics of this District's fiscal structure. The characteristics include: fully-funded LCFF vs. only gap funding, stable

enrollment, one-time discretionary monies in the budget year and in 2018-19, and unrestricted deficit spending of \$489,902 in the current year. In 2018-19, an unrestricted surplus of \$54,858 is anticipated and anticipated unrestricted deficit spending in the amount of \$18,132 in 2019-20.

OTHER FUNDS

The following table is a synopsis of the revenues and expenditures of the District's funds:

Mesa Elementary School District							
2017/18 FUND SUMMARY SECOND INTERIM							
Fund	Fund Description	Revenues	Expenditures	Other Sources/ (Uses)	Net Increase/ (Decrease) to Fund Balance	Beginning Fund Balance	Ending Fund Balance
010	General Fund	\$ 6,380,730	\$ 6,965,598	\$ -	\$ (584,868)	\$ 1,874,890	\$ 1,290,022
130	Cafeteria	\$ 207,156	\$ 185,835	\$ -	\$ 21,321	\$ 83,581	\$ 104,902
140	Deferred Maintenance	\$ 650	\$ 34,996	\$ -	\$ (34,346)	\$ 52,492	\$ 18,146
150	Pupil Transp. Equipment	\$ 150	\$ -	\$ -	\$ 150	\$ 20,118	\$ 20,268
171	Special Reserve: Technology	\$ -	\$ -	\$ -	\$ -	\$ 50,213	\$ 50,213
173	Special Reserve: Equipment	\$ 80	\$ -	\$ -	\$ 80	\$ 10,688	\$ 10,768
251	Capital Facilities - Developer Fees	\$ 560	\$ -	\$ -	\$ 560	\$ 82,932	\$ 83,492
355	County Schools Facilities Hardship	\$ 390	\$ -	\$ -	\$ 390	\$ 52,759	\$ 53,149
510	Bond Interest and Redemption	\$ 273,952	\$ 287,600	\$ -	\$ (13,648)	\$ 281,488	\$ 267,840
511	Bond Interest and Redemption	\$ 278,087	\$ 282,888	\$ -	\$ (4,801)	\$ 263,974	\$ 259,173
	Total All Funds	\$ 7,141,755	\$ 7,756,917	\$ -	\$ (615,162)	\$ 2,773,135	\$ 2,157,973

Final Note:

In the Governor's January Proposal, Governor Brown is recommending full funding of the Local Control Funding Formula. However, while the economy has continued to improve, the Governor recognized an economic downturn could be imminent and recommends that Districts be prudent as they develop their budgets. With the uncertainty of how the recently approved federal tax plan will impact the state and with the continued pressure of statutory benefits on district budgets, it is important to approach the future with caution and through the Local Control Accountability Plan establish those priorities that are important to the District.

Second Interim Certification

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: February 20, 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: Tami S. Peterson Telephone: (805) 383-1972
Title: Chief Business Official E-mail: tpeterson@vcoe.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund	G	G	G	G
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Fund 010

General Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,866,251.00	4,832,261.00	2,858,007.78	4,836,996.00	4,735.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	134,535.00	196,027.00	84,790.75	199,186.00	3,159.00	1.6%
4) Other Local Revenue		8600-8799	113,511.00	162,334.00	45,231.46	177,847.00	15,513.00	9.6%
5) TOTAL, REVENUES			5,114,297.00	5,190,622.00	2,988,029.99	5,214,029.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,224,924.00	2,267,448.00	1,250,415.13	2,337,042.00	(69,594.00)	-3.1%
2) Classified Salaries		2000-2999	632,697.00	638,754.00	363,656.34	652,913.00	(14,159.00)	-2.2%
3) Employee Benefits		3000-3999	985,049.00	993,330.00	524,629.25	1,009,293.00	(15,963.00)	-1.6%
4) Books and Supplies		4000-4999	230,875.00	236,890.00	175,030.10	245,019.00	(8,129.00)	-3.4%
5) Services and Other Operating Expenditures		5000-5999	713,167.00	746,460.00	395,509.30	790,253.00	(43,793.00)	-5.9%
6) Capital Outlay		6000-6999	0.00	199,335.00	155,173.37	210,425.00	(11,090.00)	-5.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,167.00	12,167.00	6,691.00	12,167.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,745.00)	(4,644.00)	0.00	(4,644.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			4,794,134.00	5,089,740.00	2,871,104.49	5,252,468.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			320,163.00	100,882.00	116,925.50	(38,439.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(399,896.00)	(442,944.00)	0.00	(451,463.00)	(8,519.00)	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(399,896.00)	(442,944.00)	0.00	(451,463.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,733.00)	(342,062.00)	116,925.50	(489,902.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,464,446.00	1,716,338.00		1,716,338.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,464,446.00	1,716,338.00		1,716,338.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,464,446.00	1,716,338.00		1,716,338.00		
2) Ending Balance, June 30 (E + F1e)			1,384,713.00	1,374,276.00		1,226,436.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	318,124.00	338,277.00		348,280.00		
Unassigned/Unappropriated Amount		9790	1,065,589.00	1,034,999.00		877,156.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	3,037,780.00	2,997,191.00	1,644,280.00	3,001,926.00	4,735.00	0.2%
Education Protection Account State Aid - Current Year		8012	714,054.00	701,214.00	354,502.00	701,214.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	17,234.00	16,615.00	8,889.32	16,615.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,100,507.00	2,204,926.00	1,244,872.79	2,204,926.00	0.00	0.0%
Unsecured Roll Taxes		8042	67,030.00	71,717.00	68,058.52	71,717.00	0.00	0.0%
Prior Years' Taxes		8043	4,558.00	3,646.00	11,752.21	3,646.00	0.00	0.0%
Supplemental Taxes		8044	53,984.00	60,829.00	58,755.12	60,829.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	72,198.00	(2,215.00)	77,728.82	(2,215.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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			6,067,345.00	6,053,923.00	3,468,838.78	6,058,658.00	4,735.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,201,094.00)	(1,221,662.00)	(610,831.00)	(1,221,662.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,866,251.00	4,832,261.00	2,858,007.78	4,836,996.00	4,735.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	45,008.00	104,635.00	46,791.00	104,635.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	89,527.00	91,392.00	35,826.37	92,378.00	986.00	1.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	2,173.38	2,173.00	2,173.00	New
TOTAL, OTHER STATE REVENUE			134,535.00	196,027.00	84,790.75	199,186.00	3,159.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	1,600.00	1,900.00	1,900.00	New
Interest		8660	11,901.00	11,901.00	3,863.92	11,901.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	53,397.00	53,397.00	13,057.00	53,397.00	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	19,443.00	19,443.00	8,882.71	19,443.00	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	28,770.00	77,593.00	17,827.83	91,206.00	13,613.00	17.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			113,511.00	162,334.00	45,231.46	177,847.00	15,513.00	9.6%
TOTAL, REVENUES			5,114,297.00	5,190,622.00	2,988,029.99	5,214,029.00	23,407.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,960,057.00	2,002,423.00	1,095,813.34	2,072,017.00	(69,594.00)	-3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	264,762.00	264,762.00	154,444.29	264,762.00	0.00	0.0%
Other Certificated Salaries		1900	105.00	263.00	157.50	263.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,224,924.00	2,267,448.00	1,250,415.13	2,337,042.00	(69,594.00)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	53,479.00	53,851.00	34,425.45	60,094.00	(6,243.00)	-11.6%
Classified Support Salaries		2200	364,220.00	367,597.00	205,843.90	370,455.00	(2,858.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	170,514.00	172,534.00	102,713.96	177,364.00	(4,830.00)	-2.8%
Other Classified Salaries		2900	44,484.00	44,772.00	20,673.03	45,000.00	(228.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			632,697.00	638,754.00	363,656.34	652,913.00	(14,159.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	325,614.00	331,750.00	183,360.31	341,791.00	(10,041.00)	-3.0%
PERS		3201-3202	87,889.00	85,087.00	43,422.33	83,747.00	1,340.00	1.6%
OASDI/Medicare/Alternative		3301-3302	81,205.00	82,555.00	43,683.18	84,267.00	(1,712.00)	-2.1%
Health and Welfare Benefits		3401-3402	410,516.00	412,927.00	208,484.95	416,435.00	(3,508.00)	-0.8%
Unemployment Insurance		3501-3502	1,375.00	1,402.00	779.04	1,442.00	(40.00)	-2.9%
Workers' Compensation		3601-3602	68,413.00	69,572.00	38,642.72	71,574.00	(2,002.00)	-2.9%
OPEB, Allocated		3701-3702	10,037.00	10,037.00	6,256.72	10,037.00	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			985,049.00	993,330.00	524,629.25	1,009,293.00	(15,963.00)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	62,000.00	62,000.00	61,972.99	62,000.00	0.00	0.0%
Books and Other Reference Materials		4200	8,000.00	7,035.00	3,632.90	7,035.00	0.00	0.0%
Materials and Supplies		4300	160,875.00	152,277.00	93,224.78	159,719.00	(7,442.00)	-4.9%
Noncapitalized Equipment		4400	0.00	15,578.00	16,199.43	16,265.00	(687.00)	-4.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			230,875.00	236,890.00	175,030.10	245,019.00	(8,129.00)	-3.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	7,625.00	4,667.94	7,125.00	500.00	6.6%
Dues and Memberships		5300	8,160.00	8,848.00	9,189.29	9,271.00	(423.00)	-4.8%
Insurance		5400-5450	32,178.00	32,934.00	32,932.84	32,934.00	0.00	0.0%
Operations and Housekeeping Services		5500	88,950.00	90,550.00	50,583.79	90,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,730.00	127,196.00	95,197.35	126,796.00	400.00	0.3%
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	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	419,049.00	429,149.00	198,263.43	473,419.00	(44,270.00)	-10.3%
Communications		5900	49,100.00	50,158.00	4,674.66	50,158.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			713,167.00	746,460.00	395,509.30	790,253.00	(43,793.00)	-5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	147,212.00	151,873.37	158,302.00	(11,090.00)	-7.5%
Buildings and Improvements of Buildings		6200	0.00	3,300.00	3,300.00	3,300.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	48,823.00	0.00	48,823.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	199,335.00	155,173.37	210,425.00	(11,090.00)	-5.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	12,167.00	12,167.00	6,691.00	12,167.00	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)			12,167.00	12,167.00	6,691.00	12,167.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,285.00)	(1,184.00)	0.00	(1,184.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,460.00)	(3,460.00)	0.00	(3,460.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,745.00)	(4,644.00)	0.00	(4,644.00)	0.00	0.0%
TOTAL, EXPENDITURES			4,794,134.00	5,089,740.00	2,871,104.49	5,252,468.00	(162,728.00)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(399,896.00)	(442,944.00)	0.00	(451,463.00)	(8,519.00)	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(399,896.00)	(442,944.00)	0.00	(451,463.00)	(8,519.00)	1.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(399,896.00)	(442,944.00)	0.00	(451,463.00)	(8,519.00)	1.9%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	294,360.00	289,429.00	41,201.00	291,793.00	2,364.00	0.8%
3) Other State Revenue		8300-8599	241,657.00	246,966.00	217,626.97	247,367.00	401.00	0.2%
4) Other Local Revenue		8600-8799	554,929.00	601,093.00	278,442.27	627,541.00	26,448.00	4.4%
5) TOTAL, REVENUES			1,090,946.00	1,137,488.00	537,270.24	1,166,701.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	158,978.00	257,558.00	150,914.94	260,755.00	(3,197.00)	-1.2%
2) Classified Salaries		2000-2999	109,197.00	147,403.00	79,160.04	148,458.00	(1,055.00)	-0.7%
3) Employee Benefits		3000-3999	87,622.00	125,109.00	63,108.84	120,729.00	4,380.00	3.5%
4) Books and Supplies		4000-4999	114,124.00	136,713.00	60,420.59	138,273.00	(1,560.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	510,974.00	153,719.00	39,525.78	158,478.00	(4,759.00)	-3.1%
6) Capital Outlay		6000-6999	0.00	267,949.00	62,227.85	267,949.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	586,164.00	586,164.00	169,041.62	617,304.00	(31,140.00)	-5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,285.00	1,184.00	0.00	1,184.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,568,344.00	1,675,799.00	624,399.66	1,713,130.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(477,398.00)	(538,311.00)	(87,129.42)	(546,429.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	399,896.00	442,944.00	0.00	451,463.00	8,519.00	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			399,896.00	442,944.00	0.00	451,463.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,502.00)	(95,367.00)	(87,129.42)	(94,966.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	165,224.00	158,552.00		158,552.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,224.00	158,552.00		158,552.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,224.00	158,552.00		158,552.00		
2) Ending Balance, June 30 (E + F1e)			87,722.00	63,185.00		63,586.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			87,722.00	63,185.00		63,586.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	212,327.00	212,327.00	0.00	213,479.00	1,152.00	0.5%
Special Education Discretionary Grants		8182	2,117.00	2,117.00	0.00	2,117.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	63,041.00	58,151.00	31,250.00	58,815.00	664.00	1.1%
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	6,698.00	5,816.00	4,387.00	5,812.00	(4.00)	-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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	10,177.00	11,018.00	5,564.00	11,570.00	552.00	5.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			294,360.00	289,429.00	41,201.00	291,793.00	2,364.00	0.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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 Materi		8560	27,700.00	33,009.00	3,669.97	33,410.00	401.00	1.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	213,957.00	213,957.00	213,957.00	213,957.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			241,657.00	246,966.00	217,626.97	247,367.00	401.00	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	37,561.00	0.00	37,561.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	45,622.00	54,225.00	3,021.27	54,225.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	509,307.00	509,307.00	275,421.00	535,755.00	26,448.00	5.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			554,929.00	601,093.00	278,442.27	627,541.00	26,448.00	4.4%
TOTAL, REVENUES			1,090,946.00	1,137,488.00	537,270.24	1,166,701.00	29,213.00	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	147,877.00	162,632.00	98,461.87	164,694.00	(2,062.00)	-1.3%
Certificated Pupil Support Salaries		1200	0.00	83,825.00	45,977.30	84,960.00	(1,135.00)	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	11,101.00	11,101.00	6,475.77	11,101.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			158,978.00	257,558.00	150,914.94	260,755.00	(3,197.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	87,769.00	121,358.00	64,936.75	121,769.00	(411.00)	-0.3%
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	11,597.00	13,183.00	7,170.70	13,827.00	(644.00)	-4.9%
Other Classified Salaries		2900	9,831.00	12,862.00	7,052.59	12,862.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			109,197.00	147,403.00	79,160.04	148,458.00	(1,055.00)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,940.00	37,165.00	21,767.64	37,626.00	(461.00)	-1.2%
PERS		3201-3202	16,958.00	22,872.00	10,793.73	23,028.00	(156.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	12,826.00	16,847.00	8,077.53	17,037.00	(190.00)	-1.1%
Health and Welfare Benefits		3401-3402	28,356.00	38,350.00	16,857.12	33,059.00	5,291.00	13.8%
Unemployment Insurance		3501-3502	130.00	192.00	111.72	196.00	(4.00)	-2.1%
Workers' Compensation		3601-3602	6,412.00	9,683.00	5,501.10	9,783.00	(100.00)	-1.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			87,622.00	125,109.00	63,108.84	120,729.00	4,380.00	3.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	55,000.00	54,256.00	47,322.67	54,256.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	845.00	844.12	845.00	0.00	0.0%
Materials and Supplies		4300	59,124.00	81,612.00	12,253.80	83,172.00	(1,560.00)	-1.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			114,124.00	136,713.00	60,420.59	138,273.00	(1,560.00)	-1.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	131,924.00	47,352.00	0.00	47,352.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	8,580.00	7,378.19	8,839.00	(259.00)	-3.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	373,050.00	97,787.00	32,147.59	102,287.00	(4,500.00)	-4.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			510,974.00	153,719.00	39,525.78	158,478.00	(4,759.00)	-3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	267,949.00	62,227.85	267,949.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	267,949.00	62,227.85	267,949.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	104,857.00	104,857.00	0.00	104,857.00	0.00	0.0%
Payments to County Offices		7142	112,932.00	112,932.00	0.00	116,472.00	(3,540.00)	-3.1%
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	256,561.00	256,561.00	120,816.46	283,009.00	(26,448.00)	-10.3%
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	111,814.00	111,814.00	48,225.16	112,966.00	(1,152.00)	-1.0%
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)			586,164.00	586,164.00	169,041.62	617,304.00	(31,140.00)	-5.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,285.00	1,184.00	0.00	1,184.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,285.00	1,184.00	0.00	1,184.00	0.00	0.0%
TOTAL, EXPENDITURES			1,568,344.00	1,675,799.00	624,399.66	1,713,130.00	(37,331.00)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	399,896.00	442,944.00	0.00	451,463.00	8,519.00	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			399,896.00	442,944.00	0.00	451,463.00	8,519.00	1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			399,896.00	442,944.00	0.00	451,463.00	(8,519.00)	1.9%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	4,866,251.00	4,832,261.00	2,858,007.78	4,836,996.00	4,735.00	0.1%
2) Federal Revenue		8100-8299	294,360.00	289,429.00	41,201.00	291,793.00	2,364.00	0.8%
3) Other State Revenue		8300-8599	376,192.00	442,993.00	302,417.72	446,553.00	3,560.00	0.8%
4) Other Local Revenue		8600-8799	668,440.00	763,427.00	323,673.73	805,388.00	41,961.00	5.5%
5) TOTAL, REVENUES			6,205,243.00	6,328,110.00	3,525,300.23	6,380,730.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,383,902.00	2,525,006.00	1,401,330.07	2,597,797.00	(72,791.00)	-2.9%
2) Classified Salaries		2000-2999	741,894.00	786,157.00	442,816.38	801,371.00	(15,214.00)	-1.9%
3) Employee Benefits		3000-3999	1,072,671.00	1,118,439.00	587,738.09	1,130,022.00	(11,583.00)	-1.0%
4) Books and Supplies		4000-4999	344,999.00	373,603.00	235,450.69	383,292.00	(9,689.00)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	1,224,141.00	900,179.00	435,035.08	948,731.00	(48,552.00)	-5.4%
6) Capital Outlay		6000-6999	0.00	467,284.00	217,401.22	478,374.00	(11,090.00)	-2.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	598,331.00	598,331.00	175,732.62	629,471.00	(31,140.00)	-5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,460.00)	(3,460.00)	0.00	(3,460.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			6,362,478.00	6,765,539.00	3,495,504.15	6,965,598.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(157,235.00)	(437,429.00)	29,796.08	(584,868.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(157,235.00)	(437,429.00)	29,796.08	(584,868.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,629,670.00	1,874,890.00		1,874,890.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,629,670.00	1,874,890.00		1,874,890.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,629,670.00	1,874,890.00		1,874,890.00		
2) Ending Balance, June 30 (E + F1e)			1,472,435.00	1,437,461.00		1,290,022.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	87,722.00	63,185.00		63,586.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	318,124.00	338,277.00		348,280.00		
Unassigned/Unappropriated Amount		9790	1,065,589.00	1,034,999.00		877,156.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	3,037,780.00	2,997,191.00	1,644,280.00	3,001,926.00	4,735.00	0.2%
Education Protection Account State Aid - Current Year		8012	714,054.00	701,214.00	354,502.00	701,214.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	17,234.00	16,615.00	8,889.32	16,615.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,100,507.00	2,204,926.00	1,244,872.79	2,204,926.00	0.00	0.0%
Unsecured Roll Taxes		8042	67,030.00	71,717.00	68,058.52	71,717.00	0.00	0.0%
Prior Years' Taxes		8043	4,558.00	3,646.00	11,752.21	3,646.00	0.00	0.0%
Supplemental Taxes		8044	53,984.00	60,829.00	58,755.12	60,829.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	72,198.00	(2,215.00)	77,728.82	(2,215.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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			6,067,345.00	6,053,923.00	3,468,838.78	6,058,658.00	4,735.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,201,094.00)	(1,221,662.00)	(610,831.00)	(1,221,662.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,866,251.00	4,832,261.00	2,858,007.78	4,836,996.00	4,735.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	212,327.00	212,327.00	0.00	213,479.00	1,152.00	0.5%
Special Education Discretionary Grants		8182	2,117.00	2,117.00	0.00	2,117.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	63,041.00	58,151.00	31,250.00	58,815.00	664.00	1.1%
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	6,698.00	5,816.00	4,387.00	5,812.00	(4.00)	-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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	10,177.00	11,018.00	5,564.00	11,570.00	552.00	5.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			294,360.00	289,429.00	41,201.00	291,793.00	2,364.00	0.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	45,008.00	104,635.00	46,791.00	104,635.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	117,227.00	124,401.00	39,496.34	125,788.00	1,387.00	1.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	213,957.00	213,957.00	213,957.00	213,957.00	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	0.00	0.00	2,173.38	2,173.00	2,173.00	New
TOTAL, OTHER STATE REVENUE			376,192.00	442,993.00	302,417.72	446,553.00	3,560.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	1,600.00	1,900.00	1,900.00	New
Interest		8660	11,901.00	11,901.00	3,863.92	11,901.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	53,397.00	90,958.00	13,057.00	90,958.00	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	19,443.00	19,443.00	8,882.71	19,443.00	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	74,392.00	131,818.00	20,849.10	145,431.00	13,613.00	10.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	509,307.00	509,307.00	275,421.00	535,755.00	26,448.00	5.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			668,440.00	763,427.00	323,673.73	805,388.00	41,961.00	5.5%
TOTAL, REVENUES			6,205,243.00	6,328,110.00	3,525,300.23	6,380,730.00	52,620.00	0.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,107,934.00	2,165,055.00	1,194,275.21	2,236,711.00	(71,656.00)	-3.3%
Certificated Pupil Support Salaries		1200	0.00	83,825.00	45,977.30	84,960.00	(1,135.00)	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	275,863.00	275,863.00	160,920.06	275,863.00	0.00	0.0%
Other Certificated Salaries		1900	105.00	263.00	157.50	263.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,383,902.00	2,525,006.00	1,401,330.07	2,597,797.00	(72,791.00)	-2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	141,248.00	175,209.00	99,362.20	181,863.00	(6,654.00)	-3.8%
Classified Support Salaries		2200	364,220.00	367,597.00	205,843.90	370,455.00	(2,858.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	182,111.00	185,717.00	109,884.66	191,191.00	(5,474.00)	-2.9%
Other Classified Salaries		2900	54,315.00	57,634.00	27,725.62	57,862.00	(228.00)	-0.4%
TOTAL, CLASSIFIED SALARIES			741,894.00	786,157.00	442,816.38	801,371.00	(15,214.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	348,554.00	368,915.00	205,127.95	379,417.00	(10,502.00)	-2.8%
PERS		3201-3202	104,847.00	107,959.00	54,216.06	106,775.00	1,184.00	1.1%
OASDI/Medicare/Alternative		3301-3302	94,031.00	99,402.00	51,760.71	101,304.00	(1,902.00)	-1.9%
Health and Welfare Benefits		3401-3402	438,872.00	451,277.00	225,342.07	449,494.00	1,783.00	0.4%
Unemployment Insurance		3501-3502	1,505.00	1,594.00	890.76	1,638.00	(44.00)	-2.8%
Workers' Compensation		3601-3602	74,825.00	79,255.00	44,143.82	81,357.00	(2,102.00)	-2.7%
OPEB, Allocated		3701-3702	10,037.00	10,037.00	6,256.72	10,037.00	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			1,072,671.00	1,118,439.00	587,738.09	1,130,022.00	(11,583.00)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	117,000.00	116,256.00	109,295.66	116,256.00	0.00	0.0%
Books and Other Reference Materials		4200	8,000.00	7,880.00	4,477.02	7,880.00	0.00	0.0%
Materials and Supplies		4300	219,999.00	233,889.00	105,478.58	242,891.00	(9,002.00)	-3.8%
Noncapitalized Equipment		4400	0.00	15,578.00	16,199.43	16,265.00	(687.00)	-4.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			344,999.00	373,603.00	235,450.69	383,292.00	(9,689.00)	-2.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	131,924.00	47,352.00	0.00	47,352.00	0.00	0.0%
Travel and Conferences		5200	13,000.00	16,205.00	12,046.13	15,964.00	241.00	1.5%
Dues and Memberships		5300	8,160.00	8,848.00	9,189.29	9,271.00	(423.00)	-4.8%
Insurance		5400-5450	32,178.00	32,934.00	32,932.84	32,934.00	0.00	0.0%
Operations and Housekeeping Services		5500	88,950.00	90,550.00	50,583.79	90,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,730.00	127,196.00	95,197.35	126,796.00	400.00	0.3%
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	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	792,099.00	526,936.00	230,411.02	575,706.00	(48,770.00)	-9.3%
Communications		5900	49,100.00	50,158.00	4,674.66	50,158.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,224,141.00	900,179.00	435,035.08	948,731.00	(48,552.00)	-5.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	147,212.00	151,873.37	158,302.00	(11,090.00)	-7.5%
Buildings and Improvements of Buildings		6200	0.00	3,300.00	3,300.00	3,300.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	316,772.00	62,227.85	316,772.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	467,284.00	217,401.22	478,374.00	(11,090.00)	-2.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	104,857.00	104,857.00	0.00	104,857.00	0.00	0.0%
Payments to County Offices		7142	125,099.00	125,099.00	6,691.00	128,639.00	(3,540.00)	-2.8%
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	256,561.00	256,561.00	120,816.46	283,009.00	(26,448.00)	-10.3%
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	111,814.00	111,814.00	48,225.16	112,966.00	(1,152.00)	-1.0%
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)			598,331.00	598,331.00	175,732.62	629,471.00	(31,140.00)	-5.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,460.00)	(3,460.00)	0.00	(3,460.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,460.00)	(3,460.00)	0.00	(3,460.00)	0.00	0.0%
TOTAL, EXPENDITURES			6,362,478.00	6,765,539.00	3,495,504.15	6,965,598.00	(200,059.00)	-3.0%

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

Resource	Description	2017-18 Projected Year Totals
6300	Lottery: Instructional Materials	47,718.00
9010	Other Restricted Local	15,868.00
Total, Restricted Balance		<u>63,586.00</u>

Fund 130
Cafeteria
Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	108,869.00	108,869.00	39,075.07	132,603.00	23,734.00	21.8%
3) Other State Revenue		8300-8599	8,716.00	8,716.00	3,043.80	9,764.00	1,048.00	12.0%
4) Other Local Revenue		8600-8799	58,922.00	58,922.00	22,350.75	64,789.00	5,867.00	10.0%
5) TOTAL, REVENUES			176,507.00	176,507.00	64,469.62	207,156.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,885.00	67,817.00	34,328.60	67,817.00	0.00	0.0%
3) Employee Benefits		3000-3999	24,996.00	27,716.00	13,823.33	27,708.00	8.00	0.0%
4) Books and Supplies		4000-4999	74,824.00	75,029.00	37,315.37	75,029.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,821.00	5,821.00	2,247.43	5,821.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	6,000.00	(6,000.00)	New
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	3,460.00	3,460.00	0.00	3,460.00	0.00	0.0%
9) TOTAL, EXPENDITURES			169,786.00	179,843.00	87,714.73	185,835.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,721.00	(3,336.00)	(23,245.11)	21,321.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,721.00	(3,336.00)	(23,245.11)	21,321.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,550.00	83,581.00		83,581.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,550.00	83,581.00		83,581.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,550.00	83,581.00		83,581.00		
2) Ending Balance, June 30 (E + F1e)			88,271.00	80,245.00		104,902.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	88,271.00	80,245.00		104,902.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	108,869.00	108,869.00	39,075.07	126,603.00	17,734.00	16.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	6,000.00	6,000.00	New
TOTAL, FEDERAL REVENUE			108,869.00	108,869.00	39,075.07	132,603.00	23,734.00	21.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	8,716.00	8,716.00	3,043.80	9,764.00	1,048.00	12.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,716.00	8,716.00	3,043.80	9,764.00	1,048.00	12.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	58,610.00	58,610.00	22,284.84	64,439.00	5,829.00	9.9%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	312.00	312.00	65.91	350.00	38.00	12.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,922.00	58,922.00	22,350.75	64,789.00	5,867.00	10.0%
TOTAL, REVENUES			178,507.00	178,507.00	64,469.62	207,156.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	55,045.00	61,977.00	31,336.10	61,977.00	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	5,840.00	5,840.00	2,992.50	5,840.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			60,885.00	67,817.00	34,328.60	67,817.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	9,456.00	9,615.00	4,759.67	9,607.00	8.00	0.1%
OASDI/Medicare/Alternative		3301-3302	4,067.00	5,030.00	2,517.30	5,030.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,991.00	11,418.00	5,708.90	11,418.00	0.00	0.0%
Unemployment Insurance		3501-3502	27.00	32.00	16.66	32.00	0.00	0.0%
Workers' Compensation		3601-3602	1,455.00	1,621.00	820.80	1,621.00	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			24,996.00	27,716.00	13,823.33	27,708.00	8.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,510.00	9,510.00	4,194.37	9,510.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,475.00	2,474.75	2,475.00	0.00	0.0%
Food		4700	65,114.00	63,044.00	30,646.25	63,044.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			74,624.00	75,029.00	37,315.37	75,029.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	2,018.38	5,000.00	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	821.00	821.00	229.05	821.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,821.00	5,821.00	2,247.43	5,821.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	6,000.00	(6,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	6,000.00	(6,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	3,460.00	3,460.00	0.00	3,460.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,460.00	3,460.00	0.00	3,460.00	0.00	0.0%
TOTAL, EXPENDITURES			169,786.00	179,843.00	87,714.73	185,835.00		

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

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	104,902.00
Total, Restricted Balance		<u>104,902.00</u>

Fund 140
Deferred
Maintenance
Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	650.00	650.00	43.94	650.00	0.00	0.0%
5) TOTAL REVENUES			650.00	650.00	43.94	650.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	34,996.00	34,996.00	34,996.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			15,000.00	34,996.00	34,996.00	34,996.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,350.00)	(34,346.00)	(34,952.06)	(34,346.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	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		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,350.00)	(34,346.00)	(34,952.06)	(34,346.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	52,202.00	52,492.00		52,492.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,202.00	52,492.00		52,492.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,202.00	52,492.00		52,492.00		
2) Ending Balance, June 30 (E + F1e)			37,852.00	18,146.00		18,146.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	37,852.00	18,146.00		18,146.00		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	650.00	650.00	43.94	650.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			650.00	650.00	43.94	650.00	0.00	0.0%
TOTAL, REVENUES			650.00	650.00	43.94	650.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	34,996.00	34,996.00	34,996.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	34,996.00	34,996.00	34,996.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,000.00	34,996.00	34,996.00	34,996.00		

2017-18 Second Interim
Deferred Maintenance Fund
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Fund 150
Pupil
Transportation
Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	23.07	150.00	0.00	0.0%
5) TOTAL, REVENUES			150.00	150.00	23.07	150.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150.00	150.00	23.07	150.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150.00	150.00	23.07	150.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,017.00	20,118.00		20,118.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,017.00	20,118.00		20,118.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,017.00	20,118.00		20,118.00		
2) Ending Balance, June 30 (E + F1e)			20,167.00	20,268.00		20,268.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	20,167.00	20,268.00		20,268.00		
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		

2017-18 Second Interim
Pupil Transportation Equipment Fund
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 Column B & D (F)
OTHER STATE REVENUE								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150.00	150.00	23.07	150.00	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 Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	150.00	23.07	150.00	0.00	0.0%
TOTAL REVENUES			150.00	150.00	23.07	150.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Fund 17
Special Reserve
Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80.00	80.00	70.30	80.00	0.00	0.0%
5) TOTAL, REVENUES			80.00	80.00	70.30	80.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80.00	80.00	70.30	80.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			80.00	80.00	70.30	80.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,670.00	60,901.00		60,901.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,670.00	60,901.00		60,901.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,670.00	60,901.00		60,901.00		
2) Ending Balance, June 30 (E + F1e)			60,750.00	60,981.00		60,981.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	60,750.00	60,981.00		60,981.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80.00	80.00	70.30	80.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80.00	80.00	70.30	80.00	0.00	0.0%
TOTAL, REVENUES			80.00	80.00	70.30	80.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Fund 251
Capital
Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	560.00	560.00	96.66	560.00	0.00	0.0%
5) TOTAL REVENUES			560.00	560.00	96.66	560.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			560.00	560.00	96.66	560.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			560.00	560.00	96.66	560.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	79,581.00	82,932.00		82,932.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,581.00	82,932.00		82,932.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,581.00	82,932.00		82,932.00		
2) Ending Balance, June 30 (E + F1e)			80,141.00	83,492.00		83,492.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	80,141.00	83,492.00		83,492.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
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	560.00	560.00	96.66	560.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			560.00	560.00	96.66	560.00	0.00	0.0%
TOTAL, REVENUES			560.00	560.00	96.66	560.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Fund 35
County School
Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	390.00	390.00	61.51	390.00	0.00	0.0%
5) TOTAL, REVENUES			390.00	390.00	61.51	390.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			390.00	390.00	61.51	390.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			390.00	390.00	61.51	390.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	52,525.00	52,759.00		52,759.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,525.00	52,759.00		52,759.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,525.00	52,759.00		52,759.00		
2) Ending Balance, June 30 (E + F1e)			52,915.00	53,149.00		53,149.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			52,915.00	53,149.00		53,149.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	390.00	390.00	61.51	390.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			390.00	390.00	61.51	390.00	0.00	0.0%
TOTAL REVENUES			390.00	390.00	61.51	390.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
7710	State School Facilities Projects	53,149.00
Total, Restricted Balance		<u>53,149.00</u>

Fund 51
Bond Interest
and
Redemption
Fund

2017-18 Second Interim
Bond Interest and Redemption Fund
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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,047.00	2,875.00	1,410.90	2,875.00	0.00	0.0%
4) Other Local Revenue		8600-8799	566,854.00	549,164.00	363,369.41	549,164.00	0.00	0.0%
5) TOTAL, REVENUES			569,901.00	552,039.00	364,780.31	552,039.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	570,488.00	570,488.00	424,603.75	570,488.00	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			570,488.00	570,488.00	424,603.75	570,488.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(587.00)	(18,449.00)	(59,823.44)	(18,449.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 Second Interim
Bond Interest and Redemption Fund
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(587.00)	(18,449.00)	(59,823.44)	(18,449.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	528,766.00	545,462.00		545,462.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,766.00	545,462.00		545,462.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,766.00	545,462.00		545,462.00		
2) Ending Balance, June 30 (E + F1e)			528,179.00	527,013.00		527,013.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	528,179.00	527,013.00		527,013.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	3,047.00	2,875.00	1,410.90	2,875.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,047.00	2,875.00	1,410.90	2,875.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	564,854.00	547,164.00	344,924.63	547,164.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	13,463.56	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	209.74	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	4,041.65	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	729.83	2,000.00	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	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			566,854.00	549,164.00	363,369.41	549,164.00	0.00	0.0%
TOTAL, REVENUES			569,901.00	552,039.00	364,780.31	552,039.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	270,000.00	270,000.00	270,000.00	270,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	300,488.00	300,488.00	154,603.75	300,488.00	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)			570,488.00	570,488.00	424,603.75	570,488.00	0.00	0.0%
TOTAL, EXPENDITURES			570,488.00	570,488.00	424,603.75	570,488.00		

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

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

Average
Daily
Attendance

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	598.99	594.77	594.77	594.77	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	598.99	594.77	594.77	594.77	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.45	1.45	1.45	1.45	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.11	0.11	0.11	0.11	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.56	1.56	1.56	1.56	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	600.55	596.33	596.33	596.33	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Multi-Year Projections

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,836,996.00	6.23%	5,138,419.00	3.42%	5,314,402.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	199,186.00	0.03%	199,241.00	-43.52%	112,528.00
4. Other Local Revenues	8600-8799	177,847.00	-27.26%	129,369.00	0.29%	129,743.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(451,463.00)	-20.70%	(358,026.00)	4.59%	(374,446.00)
6. Total (Sum lines A1 thru A5c)		4,762,566.00	7.27%	5,109,003.00	1.43%	5,182,227.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,337,042.00		2,355,611.00
b. Step & Column Adjustment				46,736.00		47,939.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(28,167.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,337,042.00	0.79%	2,355,611.00	2.04%	2,403,550.00
2. Classified Salaries						
a. Base Salaries				652,913.00		659,442.00
b. Step & Column Adjustment				6,529.00		6,594.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	652,913.00	1.00%	659,442.00	1.00%	666,036.00
3. Employee Benefits	3000-3999	1,009,293.00	7.28%	1,082,726.00	7.79%	1,167,029.00
4. Books and Supplies	4000-4999	245,019.00	-10.71%	218,769.00	0.33%	219,500.00
5. Services and Other Operating Expenditures	5000-5999	790,253.00	-7.62%	730,074.00	0.91%	736,721.00
6. Capital Outlay	6000-6999	210,425.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,167.00	0.00%	12,167.00	0.00%	12,167.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,644.00)	0.00%	(4,644.00)	0.00%	(4,644.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,252,468.00	-3.78%	5,054,145.00	2.89%	5,200,359.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(489,902.00)		54,858.00		(18,132.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,716,338.00		1,226,436.00		1,281,294.00
2. Ending Fund Balance (Sum lines C and D1)		1,226,436.00		1,281,294.00		1,263,162.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	348,280.00		315,884.00		324,168.00
2. Unassigned/Unappropriated	9790	877,156.00		964,410.00		937,994.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,226,436.00		1,281,294.00		1,263,162.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	348,280.00		315,884.00		324,168.00
c. Unassigned/Unappropriated	9790	877,156.00		964,410.00		937,994.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,225,436.00		1,280,294.00		1,262,162.00

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The project year totals for certificated salaries includes a 2% off schedule payment as per the Tentative Agreement. As a result, this amount has been reversed in 2018-19 less the amount required for an MOU agreement providing for one extra teacher staff development day.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	291,793.00	-6.12%	273,941.00	0.00%	273,941.00
3. Other State Revenues	8300-8599	247,367.00	-87.98%	29,740.00	0.00%	29,740.00
4. Other Local Revenues	8600-8799	627,541.00	-3.19%	607,541.00	0.00%	607,541.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	451,463.00	-20.70%	358,026.00	4.59%	374,446.00
6. Total (Sum lines A1 thru A5c)		1,618,164.00	-21.56%	1,269,248.00	1.29%	1,285,668.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				260,755.00		252,344.00
b. Step & Column Adjustment				5,215.00		4,890.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,626.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	260,755.00	-3.23%	252,344.00	1.94%	257,234.00
2. Classified Salaries						
a. Base Salaries				148,458.00		149,942.00
b. Step & Column Adjustment				1,484.00		1,499.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	148,458.00	1.00%	149,942.00	1.00%	151,441.00
3. Employee Benefits	3000-3999	120,729.00	6.30%	128,339.00	8.80%	139,632.00
4. Books and Supplies	4000-4999	138,273.00	-53.72%	63,997.00	0.83%	64,525.00
5. Services and Other Operating Expenditures	5000-5999	158,478.00	-2.02%	155,273.00	0.81%	156,534.00
6. Capital Outlay	6000-6999	267,949.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	617,304.00	-16.98%	512,457.00	0.00%	512,457.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,184.00	0.00%	1,184.00	0.00%	1,184.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,713,130.00	-26.24%	1,263,536.00	1.54%	1,283,007.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(94,966.00)		5,712.00		2,661.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		158,552.00		63,586.00		69,298.00
2. Ending Fund Balance (Sum lines C and D1)		63,586.00		69,298.00		71,959.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	63,586.00		69,298.00		71,959.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		63,586.00		69,298.00		71,959.00
(Line D3f must agree with line D2)						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,836,996.00	6.23%	5,138,419.00	3.42%	5,314,402.00
2. Federal Revenues	8100-8299	291,793.00	-6.12%	273,941.00	0.00%	273,941.00
3. Other State Revenues	8300-8599	446,553.00	-48.72%	228,981.00	-37.87%	142,268.00
4. Other Local Revenues	8600-8799	805,388.00	-8.50%	736,910.00	0.05%	737,284.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,380,730.00	-0.04%	6,378,251.00	1.41%	6,467,895.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,597,797.00		2,607,955.00
b. Step & Column Adjustment				51,951.00		52,829.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(41,793.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,597,797.00	0.39%	2,607,955.00	2.03%	2,660,784.00
2. Classified Salaries						
a. Base Salaries				801,371.00		809,384.00
b. Step & Column Adjustment				8,013.00		8,093.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	801,371.00	1.00%	809,384.00	1.00%	817,477.00
3. Employee Benefits	3000-3999	1,130,022.00	7.17%	1,211,065.00	7.89%	1,306,661.00
4. Books and Supplies	4000-4999	383,292.00	-26.23%	282,766.00	0.45%	284,025.00
5. Services and Other Operating Expenditures	5000-5999	948,731.00	-6.68%	885,347.00	0.89%	893,255.00
6. Capital Outlay	6000-6999	478,374.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	629,471.00	-16.66%	524,624.00	0.00%	524,624.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,460.00)	0.00%	(3,460.00)	0.00%	(3,460.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,965,598.00	-9.30%	6,317,681.00	2.62%	6,483,366.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(584,868.00)		60,570.00		(15,471.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,874,890.00		1,290,022.00		1,350,592.00
2. Ending Fund Balance (Sum lines C and D1)		1,290,022.00		1,350,592.00		1,335,121.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	63,586.00		69,298.00		71,959.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	348,280.00		315,884.00		324,168.00
2. Unassigned/Unappropriated	9790	877,156.00		964,410.00		937,994.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,290,022.00		1,350,592.00		1,335,121.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	348,280.00		315,884.00		324,168.00
c. Unassigned/Unappropriated	9790	877,156.00		964,410.00		937,994.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,225,436.00		1,280,294.00		1,262,162.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.59%		20.27%		19.47%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		594.77		596.69		600.55
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,965,598.00		6,317,681.00		6,483,366.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,965,598.00		6,317,681.00		6,483,366.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		278,623.92		252,707.24		259,334.64
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		278,623.92		252,707.24		259,334.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Criteria and Standards

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	594.77	594.77		
Charter School	0.00	0.00		
Total ADA	594.77	594.77	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	596.69	596.69		
Charter School				
Total ADA	596.69	596.69	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	600.55	600.55		
Charter School				
Total ADA	600.55	600.55	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	618	618		
Charter School				
Total Enrollment	618	618	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	620	620		
Charter School				
Total Enrollment	620	620	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	624	624		
Charter School				
Total Enrollment	624	624	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	604	626	
Charter School			
Total ADA/Enrollment	604	626	96.5%
Second Prior Year (2015-16)			
District Regular	582	604	
Charter School			
Total ADA/Enrollment	582	604	96.4%
First Prior Year (2016-17)			
District Regular	589	612	
Charter School	0		
Total ADA/Enrollment	589	612	96.2%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	595	618		
Charter School	0			
Total ADA/Enrollment	595	618	96.3%	Met
1st Subsequent Year (2018-19)				
District Regular	597	620		
Charter School				
Total ADA/Enrollment	597	620	96.3%	Met
2nd Subsequent Year (2019-20)				
District Regular	601	624		
Charter School				
Total ADA/Enrollment	601	624	96.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	6,053,923.00		
1st Subsequent Year (2018-19)	6,249,437.00	6,360,081.00	1.8%	Met
2nd Subsequent Year (2019-20)	6,432,024.00	6,536,064.00	1.6%	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)	3,364,744.17	4,045,142.40	83.2%
Second Prior Year (2015-16)	3,585,892.76	4,577,396.29	78.3%
First Prior Year (2016-17)	3,839,301.75	4,975,753.96	77.2%
Historical Average Ratio:			79.6%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.6% to 83.6%	75.6% to 83.6%	75.6% to 83.6%

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)	3,999,248.00	5,252,468.00	76.1%	Met
1st Subsequent Year (2018-19)	4,097,779.00	5,054,145.00	81.1%	Met
2nd Subsequent Year (2019-20)	4,236,615.00	5,200,359.00	81.5%	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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	289,429.00	291,793.00	0.8%	No
1st Subsequent Year (2018-19)	271,577.00	273,941.00	0.9%	No
2nd Subsequent Year (2019-20)	271,577.00	273,941.00	0.9%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	442,993.00	446,553.00	0.8%	No
1st Subsequent Year (2018-19)	139,001.00	228,981.00	64.7%	Yes
2nd Subsequent Year (2019-20)	139,001.00	142,268.00	2.4%	No

Explanation:
(required if Yes)

The Governor's January Proposal included one-time monies in the amount of \$298 per ADA. Because these monies are uncertain, the District included half of that amount in their 2018-19 projection.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	763,427.00	805,388.00	5.5%	Yes
1st Subsequent Year (2018-19)	709,651.00	736,910.00	3.8%	No
2nd Subsequent Year (2019-20)	709,991.00	737,284.00	3.8%	No

Explanation:
(required if Yes)

Because a large portion of the District's local revenue is uncertain, it is budgeted as it is received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	373,603.00	383,292.00	2.6%	No
1st Subsequent Year (2018-19)	273,775.00	282,766.00	3.3%	No
2nd Subsequent Year (2019-20)	275,027.00	284,025.00	3.3%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	900,179.00	948,731.00	5.4%	Yes
1st Subsequent Year (2018-19)	866,990.00	885,347.00	2.1%	No
2nd Subsequent Year (2019-20)	877,715.00	893,255.00	1.8%	No

Explanation:
(required if Yes)

The District's costs for attorney's fees have gone up significantly from its First Interim projection.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	1,495,849.00	1,543,734.00	3.2%	Met
1st Subsequent Year (2018-19)	1,120,229.00	1,239,832.00	10.7%	Not Met
2nd Subsequent Year (2019-20)	1,120,569.00	1,153,493.00	2.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	1,273,782.00	1,332,023.00	4.6%	Met
1st Subsequent Year (2018-19)	1,140,765.00	1,168,113.00	2.4%	Met
2nd Subsequent Year (2019-20)	1,152,742.00	1,177,280.00	2.1%	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)

The Governor's January Proposal included one-time monies in the amount of \$298 per ADA. Because these monies are uncertain, the District included half of that amount in their 2018-19 projection.

Explanation:

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

Because a large portion of the District's local revenue is uncertain, it is budgeted as it is received.

- 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	127,249.56	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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 checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.6%	20.3%	19.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.9%	6.8%	6.5%

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)	(489,902.00)	5,252,468.00		9.3%	Not Met
1st Subsequent Year (2018-19)	54,858.00	5,054,145.00		N/A	Met
2nd Subsequent Year (2019-20)	(18,132.00)	5,200,359.00		0.3%	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)

The District had one-time expenditures for capital improvements (septic system replacement) and they also reached a settlement with its certificated bargaining unit creating deficit spending in the current year.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2017-18)		1,290,022.00	Met
1st Subsequent Year (2018-19)		1,350,592.00	Met
2nd Subsequent Year (2019-20)		1,335,121.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2017-18)		1,276,093.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	595	597	601
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,965,598.00	6,317,681.00	6,483,366.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,965,598.00	6,317,681.00	6,483,366.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	278,623.92	252,707.24	259,334.64
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	278,623.92	252,707.24	259,334.64

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)	348,280.00	315,884.00	324,168.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	877,156.00	964,410.00	937,994.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	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)	1,225,436.00	1,280,294.00	1,262,162.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.59%	20.27%	19.47%
District's Reserve Standard (Section 10B, Line 7):	278,623.92	252,707.24	259,334.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(442,944.00)	(451,463.00)	1.9%	8,519.00	Met
1st Subsequent Year (2018-19)	(345,205.00)	(358,026.00)	3.7%	12,821.00	Met
2nd Subsequent Year (2019-20)	(361,823.00)	(374,446.00)	3.5%	12,623.00	Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
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. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. 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)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
			Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases					
Certificates of Participation					
General Obligation Bonds	17	51		510-511;7433-7434	7,587,651
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

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

Employee Retirement Plans					4,972,303
TOTAL:					12,559,954

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	546,475	570,488	597,825	624,063
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Employee Retirement Plans				
Total Annual Payments:	546,475	570,488	597,825	624,063
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase will be funded through assessed property taxes.

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	80,537.00	80,537.00
b. OPEB unfunded actuarial accrued liability (UAAL)	0.00	0.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Estimated	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	0.00	0.00
1st Subsequent Year (2018-19)	0.00	0.00
2nd Subsequent Year (2019-20)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	10,037.00	10,037.00
1st Subsequent Year (2018-19)	1,000.00	1,000.00
2nd Subsequent Year (2019-20)	1,000.00	1,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	10,037.00	10,037.00
1st Subsequent Year (2018-19)	1,000.00	1,000.00
2nd Subsequent Year (2019-20)	1,000.00	1,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	2	2
1st Subsequent Year (2018-19)	1	1
2nd Subsequent Year (2019-20)	1	1

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.		
b.		

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

4. Comments:

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S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since 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	27.9	29.4	29.4	29.4

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

Yes

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Feb 20, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 12, 2018

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

Yes

If Yes, date of budget revision board adoption:

Feb 20, 2018

4. Period covered by the agreement:

Begin Date: Jul 01, 2017

End Date: Jun 30, 2020

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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	73,892	36,947	36,947
% change in salary schedule from prior year	1.0%		

or

Multiyear Agreement

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

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

General Fund - Unrestricted

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

Certificated (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
300,669	309,689	318,979
Soft Cap of \$11,418	Soft Cap of \$11,418	Soft Cap of \$11,418
3.0%	3.0%	3.0%

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

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

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

No		
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Certificated (Non-management) Step and Column Adjustments

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
49,260	51,951	52,829
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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.

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	17.2	19.6	19.6	19.6

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

7. Amount included for any tentative salary schedule increases

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

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

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
139,513	143,698	148,009
Soft Cap of \$11,418	Soft Cap of \$11,418	Soft Cap of \$11,418
3.0%	3.0%	3.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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
7,934	8,013	8,093
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	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
 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	3.0	3.0	3.0	3.0

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.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Technical Review Checks

SACS2017ALL Financial Reporting Software - 2017.2.0
2/12/2018 4:02:24 PM

56-72470-000000

Second Interim
2017-18 Original Budget
Technical Review Checks

Mesa Union Elementary

Ventura County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

RESOURCE	OBJECTS	VALUE
3310	7221-7223	111,814.00

Explanation: The district is not an AU and is passing through the Special Education apportionment to a charter school.

6500	7221-7223	256,561.00
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Explanation: The district is not an AU and is passing through the Special Education apportionment to a charter school.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
2/12/2018 4:03:04 PM

56-72470-000000

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

Mesa Union Elementary

Ventura County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

<u>RESOURCE</u>	<u>OBJECTS</u>	<u>VALUE</u>
3310	7221-7223	111,814.00

Explanation: The district is not an AU and is passing through the Special Education apportionment to a charter school.

6500	7221-7223	256,561.00
------	-----------	------------

Explanation: The district is not an AU and is passing through the Special Education apportionment to a charter school.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
2/12/2018 4:03:22 PM

56-72470-0000000

Second Interim
2017-18 Actuals to Date
Technical Review Checks

Mesa Union Elementary

Ventura County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
2/12/2018 4:04:37 PM

56-72470-0000000

Second Interim
2017-18 Projected Totals
Technical Review Checks

Mesa Union Elementary

Ventura County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues should not be reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Pass-through of special education revenues should be reported in the Special Education Pass-Through Fund (Fund 10). Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

RESOURCE	OBJECTS	VALUE
3310	7221-7223	112,966.00

Explanation: The district is not an AU and is passing through the Special Education apportionment to a charter school.

6500	7221-7223	283,009.00
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Explanation: The district is not an AU and is passing through the Special Education apportionment to a charter school.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Explanation: The cashflow will be provided under separate cover.

Checks Completed.