

**LIBERTY UNION HIGH SCHOOL DISTRICT**  
20 Oak Street  
Brentwood, California 94513

**BOARD AGENDA ITEM**

**SECTION:** Administrative Action

**Board Meeting Date:** December 13, 2017

**ISSUE:** Consider Approval of the 2017-18 First Interim Report

**ANALYSIS:** As per Education Code 42130 each school district shall submit two reports to the governing board during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31. The second report shall cover the period ending January 31. Both reports shall be approved by the district governing board no later than 45 days after the close of the period being reported. Each report shall be in a format or on forms prescribed by the Superintendent of Public Instruction, and shall be based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Section 33127.

The attached First Interim is submitted in response to this requirement and reflects a positive certification for the current as well as the two subsequent years.

**FISCAL IMPACT:** None

**RECOMMENDATION:** Approval

\_\_\_\_\_  
Originating Department: Business Department

Submitted/Recommended by: Liz Robbins  
Name

\_\_\_\_\_  
Chief Business Officer  
Title

Approved for Submission to the Governing Board:

  
Eric L. Volta, Superintendent

12/6/2017  
Date

ITEM No. \_\_\_\_  
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# Liberty Union High School District

## First Interim Financial Report 2017-2018



Board Meeting December 13, 2017

The Board is asked to review and file the 2017-18 First Interim Financial Report. This report signifies a Positive Certification of Financial Condition based on the current State Budget information. The Positive Certification indicates that based upon current projections, the District will meet its financial obligations for the current fiscal year and in the subsequent two fiscal years. The District filed a Positive Certification for the 2017-18 Original Budget adoption.

The preliminary CALPADS enrollment for the current year is less than what was projected in the Original Budget. The 3yr average enrollment went from 94 to 46 due to the lower enrollment in the last two years. The 2017-18 enrollment increased by only 21. The enrollment projections must be continuously monitored and adjusted as additional information becomes available. The ADA was lowered to reflect the lack of growth for 2017-18. The ADA was adjusted from Original Budget of 7817.74 to 7786.80 for First Interim, which is an increase of 13.05 from last year's P-2 ADA but a decrease of 30.34 from Original Budget ADA. The First Interim also includes a decrease in ADA from Original Budget for 2018-19 and 2019-20 MYP projections.

The Local Control Funding Formula includes the following components:

- A base target grant for grades 9-12 equivalent to \$8,939 per ADA. This amount includes an adjustment to the base grant to support CTE.
- A 20% supplemental grant for English learners, students from low-income families and foster youth to reflect the increase cost associated with educating those students.
- An additional concentration grant of up to 22.5% of LEA's base grant, based on the number of English learners, students from low-income families and foster youth served by the LEA to comprise more than 55% of enrollment.

The LCFF moved from a state-controlled system that emphasizes inputs to a locally- controlled system focused on improved outcomes. Districts are required to increase or improve services for English learners, students from low-income families and foster youth in proportion to the supplemental and concentration grant funding. The District continues to update the Local Control Accountability Plan annually, which identifies local goals in areas that are priorities for the state, including pupil achievement, parent engagement, and school climate. The District's unduplicated count for the First Interim LCFF calculation is 30.93% and does not receive concentration grant. The LCFF revenue decreased from Original Budget projections by \$199K due to the enrollment and the estimated ADA decreases and LCFF gap funding.

The District's Original Budget *did not* reflect onetime unrestricted revenue in the amount of \$1.2M. This amount is now budgeted in capital outlay, supplies and services and will be adjusted to reflect the actual spending in the next several months. Fortunately our generous community supported Measure U, which is a facilities school bond measure. As a result of the passage of Measure U, the general fund will no longer contribute to fund 40. LUHSD continues to use one time funds to purchase new text books as well as new computers. The District purchased English Language Arts and World Languages text book and will purchase Social Studies and Sciences in 2017-18 and 2018-19. In addition to purchasing computers for the SBAC and NGSS testing.

Each year, the District addresses its salary and operational costs. There are cost increases for staff moving along the salary schedules and increases in utilities and other operational costs. The First Interim and MYP include the increases for the negotiated settlements as well as STRS and PERS employer contributions and increase in supplies for less technology and professional development that was used from the districts one time revenue received. The MYP also includes CPI increases from the School Service dashboard for supplies and services.

The First Interim Financial Report MYP is using the FCMAT LCFF calculator and School Services conservative recommendations which reflects the following COLA and Gap funding rates:

	2017/18	2018/19	2019/20
<b>COLA</b>	1.56%	2.15%	2.35%
<b>GAP Funding rate</b>	43.19%	39.03%	41.51%

Cash flow has improved at the state level. LUHSD is closely monitoring internal cash flow by working with COE and County Treasurers Office to ensure cash is not a problem.

Due to the above-listed items, this First Interim Report illustrates that LUHSD is projecting to operate at deficit of \$2.7M in the current year. The deficit is partially due to the spending of one time carryover funds. Using the School Services LCFF revenue projections, we are expecting to deficit spend in the amount of \$2.5M and \$1.1M for 2018-19 and 2019-20 respectively. Only 2018-19 includes one-time expenditures for text book adoptions. Because the LCFF gap funding amounts are not in statue, the District will need to maintain “best fiscal practices” and continue with prudent fiscal management when considering additional expenditures and maintain adequate reserves. The district is able to provide the state recommended 3% Reserve for Economic Uncertainties in addition to the 2% Board reserve in the current year as well as two subsequent years.

The District will continue to address its financial condition and analysis of the budget and provide updates and recommendations to the School Board. It is critical for districts to monitor the future impact of this new funding formula and the revenue that actually is funded from the state.

The Board is asked to review and approve the 2017-18 First Interim Financial Report.



# Liberty Union High School District 2017-18 First Interim Financial Report

December 13, 2017



2017-18 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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## Agenda

**Report Purpose & Interim Information**  
**Enrollment & ADA Information**  
**Revenues and Expenditures**  
**Multi-Year Assumptions and Projections**  
**Other Funds**  
**Certification and Next Steps**

2017-18 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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## Report Purpose

**Detail changes of 2017-18 adopted budget in accordance with the State Adopted Criteria and Standards**

**Communicate the overall financial condition of the District to the Governing Board, County Office of Education, State and the community for the fiscal period ended October 31, 2017**

**Included in the Projected column is budget adjustments for fiscal period ending November 30, 2017**

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## First Interim 2017-18

**Based on School Services dashboard and County Office of Education (COE) recommendations**

**Period ending October 31, 2017 and November 30, 2017 Projections**

**Due to COE by December 15, 2017**

**Approval of budget adjustments for period of July 1, 2017 – November 30, 2017**

**October CALPADS Enrollment 8,200 (increase of 14 from 16-17)**

**ADA estimated at 7,786.80\***

increase of 15.86 from 2016-17 P-2

decrease from Original Budget of 30.94 ADA

decrease of \$199,107 in 2017-18 LCFF revenue

**ADA Multi-Year Projection – 7,775 for 2018-19 and 7,825 for 2019-20**

**No adjustment made to CTEIG revenue for 2019-20**

**LCFF gap funding decreased from 43.97% to 43.19%**

**Positive Certification**

**\*(includes NPS and COE)**

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## LCFF/LCAP Base (Core) vs Supplemental

### Base (Core) Grant

Generated by all students and can be spent to benefit all students

### Supplemental Grant

Generated by unduplicated number of English Learners, students from poverty and students in foster care  
Intended to provide additional resources primarily for the benefit of the students that generate them

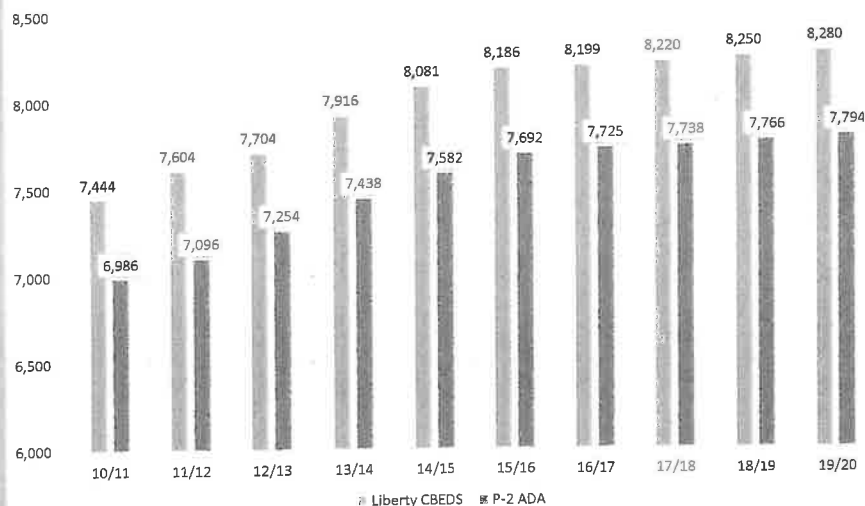
LUHSD % of participation is 30.93%

Supplemental funding for 2017-18 \$3,405,549

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Enrollment and ADA



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Summary	2017-18 Original Budget	2017-18 First Interim
• Beginning Balance	• \$12,278,371	• \$14,078,803
• Revenue	• \$85,213,523	• \$85,953,242
• Expenditures	• <u>\$86,763,537</u>	• <u>\$88,674,093</u>
• Increase/decrease in Fund Balance	• (\$1,550,014)	• (\$2,720,851)
• Ending Fund Balance	• \$10,728,358	• \$11,357,952

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Notes to changes in Revenue and Expenditures	
Revenue Changes	<ul style="list-style-type: none"> <li>• LCFF ADA Adjustment (\$199K)</li> <li>• Deferred Federal Revenue \$84K</li> <li>• One Time State \$1.2M</li> <li>• CTEIG (\$165K)</li> <li>• Outdoor Wetlands (\$19K)</li> </ul> <p><b>Total Increase \$739,719</b></p>
Expenditure Changes	<ul style="list-style-type: none"> <li>• Salaries, Benefits &amp; Other Employer Costs \$ 472K</li> <li>• Textbooks &amp; Technology \$348K</li> <li>• One Time and RRM \$754K</li> <li>• Capital from One Time \$225</li> <li>• Special Ed COE Services \$98K</li> </ul> <p><b>Total Increase \$1,909,556</b></p>
Change in Fund Balance	<ul style="list-style-type: none"> <li>• <b>Change in Fund Balance (\$1,169,838)</b></li> </ul>

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## Multi Year Projection Assumptions

Multi-Year Projection Assumptions 2017-2018 Proposed Budget	2017-18	2018-19	2019-20
Enrollment (Estimated- LUHSD & NPS)	8,220.00	8,250.00	8,280.00
LUHSD COE Enrollment	50.00	50.00	50.00
LCFF Enrollment	8,270.00	8,300.00	8,330.00
P2 ADA District (Estimated)	7,737.80	7,757.80	7,777.80
P2 ADA COE (Estimated)	49.00	49.00	49.00
TOTAL LCFF P2 ADA	7,786.80	7,806.80	7,826.80
Statutory COLA on Base Grant	1.56%	2.15%	2.35%
LCFF Gap Funding estimates (43.18%, 39.03%, 41.51%)	\$1,757,646	\$1,542,493	\$1,758,577
California Lottery Unrestricted	\$146.00	\$146.00	\$146.00
California Lottery Restricted	\$48.00	\$48.00	\$48.00
One Time Revenue- Unrestricted	\$1,137,595	\$0.00	\$0.00
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	1.00%	1.00%	1.00%
Work Year Certificated	185	185	185
STR's Employer Contribution Rates (+1.85% in each out years)	14.4300%	16.2800%	18.1300%
PER's Employer Contribution Rates (out years +1.612% & +1.60%)	15.531%	18.100%	20.800%
California CPI	3.42%	3.35%	3.02%
Interest Rate 10 Year Treasury	2.47%	2.66%	2.78%

2017-18 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

2017-18 First Interim MYP	Object Code	Original Budget 2017-18	First Interim 2017-18	Year 1 2018-19	Year 2 2019-20
<b>Revenues</b>					
LCFF Revenue Sources	8010 - 8099	\$72,855,102	\$72,635,995	\$74,352,856	\$76,289,736
Federal Revenues	8100 - 8299	\$1,978,555	\$2,062,512	\$2,085,200	\$2,135,661
Other State Revenues	8300 - 8599	\$6,744,580	\$7,753,836	\$6,754,153	\$6,914,021
Other Local Revenues	8600 - 8799	\$3,655,286	\$3,500,899	\$3,500,899	\$3,500,899
<b>Total Revenues</b>		<b>\$85,233,523</b>	<b>\$86,953,242</b>	<b>\$86,693,108</b>	<b>\$88,840,317</b>
<b>Expenditures</b>					
Certificated Salaries	1000 - 1999	\$37,240,291	\$37,448,096	\$38,284,694	\$38,862,278
Classified Salaries	2000 - 2999	\$10,080,251	\$10,166,503	\$10,261,097	\$10,354,712
Employee Benefits	3000 - 3999	\$21,131,524	\$21,309,192	\$22,510,786	\$23,675,079
Books and Supplies	4000 - 4999	\$4,894,827	\$5,249,036	\$4,298,014	\$2,958,410
Services and Other Operating	5000 - 5999	\$9,861,748	\$10,616,759	\$9,987,598	\$9,785,396
Capital Outlay	6000 - 6900	\$260,954	\$485,954	\$94,386	\$54,396
Other Outgo	7000 - 7299	\$9,357,516	\$9,455,905	\$9,919,222	\$4,382,539
Direct Support/Indirect Cost	7300 - 7399	(\$63,575)	(\$51,352)	(\$51,352)	(\$51,352)
<b>Total Expenditures</b>		<b>\$86,768,636</b>	<b>\$88,674,093</b>	<b>\$88,238,466</b>	<b>\$89,016,466</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$1,660,013)</b>	<b>(\$2,720,851)</b>	<b>(\$2,646,347)</b>	<b>(\$1,176,141)</b>
<b>Other Financing Sources/Uses</b>					
Interfund Transfers In	8900 - 8929	\$0	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources/Uses</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$1,660,013)</b>	<b>(\$2,720,851)</b>	<b>(\$2,646,347)</b>	<b>(\$1,176,141)</b>
<b>Fund Balance</b>					
Beginning Fund Balance	9791	\$12,278,371	\$14,078,803	\$11,357,952	\$8,811,605
Audit Adjustments	9793	\$0	\$0	\$0	\$0
Other Restatements	9795	\$0	\$0	\$0	\$0
<b>Adjusted Beginning Fund Balance</b>		<b>\$12,278,371</b>	<b>\$14,078,803</b>	<b>\$11,357,952</b>	<b>\$8,811,605</b>
<b>Ending Fund Balance</b>		<b>\$10,728,958</b>	<b>\$11,357,952</b>	<b>\$8,811,605</b>	<b>\$7,635,464</b>
		<b>12.37%</b>	<b>12.81%</b>	<b>9.87%</b>	<b>8.49%</b>
<b>Components of Ending Fund Balance</b>					
Revolving Cash	9711	\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759	\$3,626,590	\$3,626,590	\$2,500,000	\$1,500,000
Locally Restricted Programs & One time	9780	\$48,303	\$250,000	\$50,000	\$25,000
Reserve for textbook adoptions	9790	\$0	\$1,400,000	\$0	\$0
Reserve for Technology	9790	\$1,500,000	\$1,300,000	\$1,500,000	\$1,500,000
Reserve for Supplemental	9790	\$241,338	\$0	\$0	\$0
Reserve for Economic Uncertainty 3%	9789	\$2,602,906	\$2,060,238	\$2,677,184	\$2,700,464
Board Reserve for Economic Uncertainty 2%	9790	\$1,735,271	\$1,773,482	\$1,784,789	\$1,800,329
Unassigned/Unappropriated	9780	\$964,050	\$137,667	\$289,632	\$99,641

## Other Funds

Other Funds									
	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	\$417,071	\$442,161	\$783,776	\$0	\$8,574,325	\$632,864	\$688,422	\$173,791	\$82,462
REVENUES	\$1,701,939	\$1,311,925	\$1,217,088	\$60,000,000	\$1,620,000	\$1,000	\$1,000	\$3,234,546	\$4,246
EXPENDITURES	\$1,730,440	\$1,436,174	\$1,267,782	\$60,000,000	\$1,162,562	\$460,090	\$699,422	\$3,408,337	\$15,779
Excess (Deficiency) of Revenue over Expenditures	(\$28,501)	(\$124,249)	(\$60,694)	\$0	\$457,438	(\$469,090)	(\$698,422)	(\$173,791)	(\$11,533)
Transfer In/Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase (Decrease) in Fund Balance	(\$28,501)	(\$124,249)	(\$60,694)	\$0	\$457,438	(\$469,090)	(\$698,422)	(\$173,791)	(\$11,533)
Ending Fund Balance	\$388,571	\$317,902	\$733,082	\$0	\$7,031,763	\$173,774	\$0	\$0	\$70,929

2017-18 LIBERTY UNION HIGH SCHOOL FIRST INTERIM

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## Certification of First Interim

Certification of the financial condition of the District can be reported as positive, qualified or negative

Positive - Able to meet financial obligations for current year and two subsequent years

Qualified - May not meet financial obligations for current year or two subsequent

Negative - Unable to meet financial obligations for remainder of year and or subsequent

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## Certification and Next Steps...

### Positive Certification

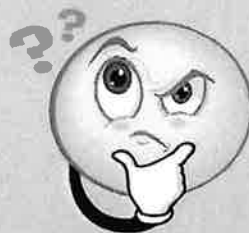
Based on current projections and assumptions, LUHSD will be able to meet its financial obligations in the current and two subsequent fiscal years

### Next Steps

Continue monitor developments in Sacramento related to the 2018-19 Budget

- LCFF - revenue projections based on the gap funding
- Closely analyze enrollment from K-8 Districts
- Attend January Governor's budget in January
- Closely monitor CTEIG revenue for 2019-20
- Continue with Measure U Implementation

## Questions



**2017-18 First Interim  
as compared to 2017-18 Original Budget**

	<b>2017-18 Original Budget</b>	<b>2017-18 First Interim</b>	<b>Difference</b>	<b>%</b>
Local Control Funding Revenue includes EPA	\$72,835,102	\$72,635,995	(\$199,107)	-0.27%
Federal Revenues	1,978,555	2,062,512	83,957	4.24%
Other State Revenues	6,744,580	7,753,836	1,009,256	14.96%
Other Local Revenues	3,655,286	3,500,899	(154,387)	-4.22%
<b>TOTAL REVENUES</b>	<b>\$85,213,523</b>	<b>\$85,953,242</b>	<b>\$739,719</b>	<b>0.87%</b>
Certificated Salaries	\$37,240,291	\$37,448,096	\$207,805	0.56%
Classified Salaries	10,080,251	10,166,503	86,252	0.86%
Employee Benefits	21,131,524	21,309,192	177,668	0.84%
Books and Supplies	4,894,827	5,243,036	348,209	7.11%
Services & Other Operating Expenses	9,862,748	10,616,759	754,011	7.65%
Capital Outlay	260,954	485,954	225,000	86.22%
Other Outgo	3,357,516	3,455,905	98,389	2.93%
Direct Support/Indirect Costs	(63,575)	(51,352)	12,223	(0)
<b>TOTAL EXPENDITURES</b>	<b>\$86,764,537</b>	<b>\$88,674,093</b>	<b>\$1,909,556</b>	<b>2.20%</b>
Balance	(\$1,551,013)	(\$2,720,851)	(\$1,169,838)	
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In/Out	\$ -	\$ -	\$ -	
Contributions to/From Restricted	\$ -	\$ -	\$ -	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<u>NET INCREASE/&lt;DECREASE&gt;</u>	<u>(\$1,551,013)</u>	<u>(\$2,720,851)</u>	<u>(\$1,169,838)</u>	
<u><b>FUND BALANCE, RESERVES</b></u>				
Beginning Balance, July 1	\$12,278,371	\$14,078,803	\$ 1,800,432	
Audit/Restatement Adjustments		0	\$ -	
<b>Ending Balance, June 30</b>	<b>\$10,727,358</b>	<b>\$11,357,952</b>	<b>\$630,594</b>	



**Notes to 2017-18 First Interim  
General Fund**

<b>Note#</b>	<b>Comments</b>	<b>Increase/ (Decrease)</b>
<b>1</b>	<b>Revenue</b>	
	LCFF Revenue Adjustment due to decrease in ADA and Gap %	\$ (199,107)
	Federal Revenue - Title I - decrease in def rev & entitlement	\$ 83,957
	State Revenue - Increase of One time Funds \$1.2M Decrease in CTEIG and Wetlands	\$ 1,009,256
	Other Local Revenue - Decrease BTSA and Special Ed	\$ (154,387)
		<u>\$ 739,719</u>
<b>2</b>	<b>Expenditures</b>	
	Salaries Certificated and Classified	\$ 294,057
	Health Benefits increases	\$ 177,668
	One time \$\$ Increase for Capital Equipment, Decrease textbooks	\$ 348,209
	Increase from One Time and in RRM Services from projects previously in Fund 40	\$ 754,011
	Capital Outlay - Increase from One Time funds	\$ 225,000
	Increase payments to COE for Special Education	\$ 98,389
	Increase in Indirect costs from other Funds	\$ 12,223
		<u>\$ 1,909,556</u>
<b>3</b>	<b>Transfers out of General Fund</b>	
	Decrease contribution to Facilities	\$ -
<b>4</b>	<b>Change in Fund Balance</b>	<u>\$ (1,169,838)</u>

# Fund 01 Unrestricted & Restricted 2017-18 First Interim

<u>REVENUES</u>	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>
Local Control Funding Revenue includes EPA	\$70,830,808	\$1,805,187	\$72,635,995
Federal Revenues	0	\$2,062,512	\$2,062,512
Other State Revenues	2,742,381	5,011,455	\$7,753,836
Other Local Revenues	1,054,064	2,446,835	\$3,500,899
<b>TOTAL REVENUES</b>	<b>\$74,627,253</b>	<b>\$11,325,989</b>	<b>\$85,953,242</b>
<u>EXPENDITURES</u>			
Certificated Salaries	\$31,051,444	\$6,396,652	\$37,448,096
Classified Salaries	6,992,408	3,174,095	\$10,166,503
Employee Benefits	14,197,172	7,112,019	\$21,309,192
Books and Supplies	3,796,764	1,446,273	\$5,243,036
Services & Other Operating Expenses	6,424,924	4,191,836	\$10,616,759
Capital Outlay	410,954	75,000	\$485,954
Other Outgo	945,768	2,510,137	\$3,455,905
Direct Support/Indirect Costs	(96,316)	44,964	(\$51,352)
<b>TOTAL EXPENDITURES</b>	<b>\$63,723,117</b>	<b>\$24,950,976</b>	<b>\$88,674,093</b>
Balance	\$10,904,136	(\$13,624,987)	(\$2,720,851)
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In	0	0	\$ -
Transfers Out	0	0	\$ -
Contributions to/From Restricted	\$ (12,432,120)	\$ 12,432,120	\$ -
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ (12,432,120)</b>	<b>\$ 12,432,120</b>	<b>\$ -</b>
<u>NET INCREASE/&lt;DECREASE&gt;</u>			
<u>IN FUND BALANCE</u>	<b>(\$1,527,985)</b>	<b>(\$1,192,867)</b>	<b>(\$2,720,851)</b>
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$8,811,822	\$5,266,981	14,078,803
Audit/Restatement Adjustments	0		0
<b>Ending Balance, June 30</b>	<b>\$7,283,838</b>	<b>\$4,074,114</b>	<b>\$11,357,952</b>

<b>Multi-Year First Interim 2017-2018 Proposed Budget</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Enrollment (Estimated- LUHSD & NPS)	8,220.00	8,250.00	8,280.00
LUHSD COE Enrollment	50.00	50.00	50.00
LCFF Enrollment	8,270.00	8,300.00	8,330.00
P2 ADA District (Estimated)	7,737.80	7,757.80	7,777.80
P2 ADA COE (Estimated)	49.00	49.00	49.00
TOTAL LCFF P2 ADA	7,786.80	7,806.80	7,826.80
Statutory COLA on Base Grant	1.56%	2.15%	2.35%
LCFF Gap Funding estimates (43.19%, 39.03%, 41.51%)	\$1,757,646	\$1,542,493	\$1,758,577
California Lottery Unrestricted	\$146.00	\$146.00	\$146.00
California Lottery Restricted	\$48.00	\$48.00	\$48.00
One Time Revenue- Unrestricted	\$1,137,595	\$0.00	\$0.00
Certificated Step & Column Increase estimated	1.60%	1.60%	1.60%
Classified Step & Column Increase estimated	1.00%	1.00%	1.00%
Work Year Certificated	185	185	185
STR's Employer Contribution Rates (+1.85% in each out years)	14.4300%	16.2800%	18.1300%
PER's Employer Contribution Rates (out years +1.612% & +1.60%)	15.531%	18.100%	20.800%
California CPI	3.42%	3.35%	3.02%
Interest Rate 10 Year Treasury	2.47%	2.66%	2.78%

# 2017-18 First Interim Budget

12/6/2017  
Board Meeting Date 12/13/17

<b>2017-18 First Interim MYP</b>	<b>Object Code</b>	<b>Original Budget 2017-18</b>	<b>First Interim 2017-18</b>	<b>Year 1 2018-19</b>	<b>Year 2 2019-20</b>
<b>Revenues</b>					
LCFF Revenue Sources	8010 - 8099	\$72,835,102	\$72,635,995	\$74,352,856	\$76,289,736
Federal Revenues	8100 - 8299	\$1,978,555	\$2,062,512	\$2,085,200	\$2,135,661
Other State Revenues	8300 - 8599	\$6,744,580	\$7,753,836	\$6,754,153	\$6,914,021
Other Local Revenues	8600 - 8799	\$3,655,286	\$3,500,899	\$3,500,899	\$3,500,899
<b>Total Revenues</b>		<b>\$85,213,523</b>	<b>\$85,953,242</b>	<b>\$86,693,108</b>	<b>\$88,840,317</b>
<b>Expenditures</b>					
Certificated Salaries	1000 - 1999	\$37,240,291	\$37,448,096	\$38,284,694	\$38,862,278
Classified Salaries	2000 - 2999	\$10,080,251	\$10,166,503	\$10,261,097	\$10,354,712
Employee Benefits	3000 - 3999	\$21,131,524	\$21,309,192	\$22,510,786	\$23,675,079
Books and Supplies	4000 - 4999	\$4,894,827	\$5,243,036	\$4,233,014	\$2,953,410
Services and Other Operating	5000 - 5999	\$9,861,748	\$10,616,759	\$9,987,598	\$9,785,396
Capital Outlay	6000 - 6900	\$260,954	\$485,954	\$94,396	\$54,396
Other Outgo	7000 - 7299	\$3,357,516	\$3,455,905	\$3,919,222	\$4,382,539
Direct Support/Indirect Cost	7300 - 7399	(\$63,575)	(\$51,352)	(\$51,352)	(\$51,352)
<b>Total Expenditures</b>		<b>\$86,763,536</b>	<b>\$88,674,093</b>	<b>\$89,239,455</b>	<b>\$90,016,458</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$1,550,013)</b>	<b>(\$2,720,851)</b>	<b>(\$2,546,347)</b>	<b>(\$1,176,141)</b>
<b>Other Financing Sources\Uses</b>					
Interfund Transfers In	8900 - 8929	\$0	\$0	\$0	\$0
Interfund Transfers Out	7600 - 7629	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources\Uses</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$1,550,013)</b>	<b>(\$2,720,851)</b>	<b>(\$2,546,347)</b>	<b>(\$1,176,141)</b>
<b>Fund Balance</b>					
Beginning Fund Balance	9791	\$12,278,371	\$14,078,803	\$11,357,952	\$8,811,605
Audit Adjustments	9793	\$0	\$0	\$0	\$0
Other Restatements	9795	\$0	\$0	\$0	\$0
Adjusted Beginning Fund Balance		\$12,278,371	\$14,078,803	\$11,357,952	\$8,811,605
<b>Ending Fund Balance</b>		<b>\$10,728,358</b>	<b>\$11,357,952</b>	<b>\$8,811,605</b>	<b>\$7,635,464</b>
		<b>12.37%</b>	<b>12.81%</b>	<b>9.87%</b>	<b>8.48%</b>
<b>Components of Ending Fund Balance</b>					
Revolving Cash	9711	\$10,000	\$10,000	\$10,000	\$10,000
Legally Restricted Balance	9740 - 9759	\$3,626,590	\$3,626,590	\$2,500,000	\$1,500,000
Locally Restricted Programs & One time	9790	\$48,203	\$250,000	\$50,000	\$25,000
Reserve for textbook adoptions	9790	\$0	\$1,400,000	\$0	\$0
Reserve for Technology	9790	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Reserve for Supplemental	9790	\$241,338	\$0	\$0	\$0
Reserve for Economic Uncertainty 3%	9789	\$2,602,906	\$2,660,223	\$2,677,184	\$2,700,494
Board Reserve for Economic Uncertainty 2%	9790	\$1,735,271	\$1,773,482	\$1,784,789	\$1,800,329
<b>Undesignated/Unappropriated</b>	<b>9790</b>	<b>\$964,050</b>	<b>\$137,657</b>	<b>\$289,632</b>	<b>\$99,641</b>
Negative Shortfall	9790	\$0	\$0	\$0	\$0

[illegible]

**Liberty Union High (61721) - 2017-18 FIRST INTERIM- ADA growth of 20**

<b>LCAP Percentage to Increase or Improve Services: Summary Supplemental &amp; Concentration Grant</b>			
	2017-18	2018-19	2019-20
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	4,305,840	4,450,479	4,594,746
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	2,721,099	3,921,402	4,127,901
3. Difference [1] less [2]	1,584,741	529,077	466,845
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	684,450	206,499	193,787
GAP funding rate	43.19%	39.03%	41.51%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry)	3,405,549	4,127,901	4,321,688
6. Base Funding LCFF Phase-In Entitlement less [5], <i>excludes Targeted Instructional Improvement &amp; Transportation</i>	68,194,576	69,189,085	70,934,000
LCFF Phase-In Entitlement	71,939,655	73,656,516	75,595,218
7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry)	4.99%	5.97%	6.09%
*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.			
<b>SUMMARY SUPPLEMENTAL &amp; CONCENTRATION GRANT &amp; PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>			
	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 3,405,549	\$ 4,127,901	\$ 4,321,688
Current year Percentage to Increase or Improve Services	4.99%	5.97%	6.09%



**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO**
**Liberty Union High (61721) - 2017-18 FIRST II**
**11/14/17**

	2016-17	2017-18	2018-19	2019-20
COLA	0.00%	1.56%	2.15%	2.35%
GAP Funding rate	56.08%	43.19%	39.03%	41.51%
<b>Estimated Property Taxes (with RDA)</b>	<b>30,348,333</b>	<b>31,298,371</b>	<b>31,300,000</b>	<b>31,300,000</b>
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 30,348,333	\$ 31,298,371	\$ 31,300,000	\$ 31,300,000
Statewide 90th percentile rate	---	---	---	---

**OTHER LCFF TRANSITION INFORMATION**

Enter class size penalties, longer day/longer year penalty LCFF Transition Calculation exhibit.

Class size penalties are entered on Miscellaneous Adjustments.

	2016-17	2017-18	2018-19	2019-20
Floor Adjustments	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-
Funded Based on Target Formula	FALSE	FALSE	FALSE	FALSE

**UNDUPLICATED PUPIL PERCENTAGE**

	2016-17	2017-18	2018-19	2019-20
District Enrollment	8,199	8,220	8,250	8,280
COE Enrollment	50	50	50	50
Total Enrollment	8,249	8,270	8,300	8,330
District Unduplicated Pupil Count	2,514	2,587	2,587	2,587
COE Unduplicated Pupil Count	20	20	20	20
Total Unduplicated Pupil Count	2,534	2,607	2,607	2,607
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	30.72%	31.52%	31.41%	31.30%
Unduplicated Pupil Percentage (%)	30.62%	30.93%	31.22%	31.41%

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total currentd Charter

School General Purpose BG offset: enter ONLY the Di:

Enter Regular ADA by grade span. Enter 'Ungraded' AD

ADA	ADA to use:	2012-13	2016-17	2017-18	2018-19	2019-20
<b>CURRENT YEAR ADA:</b>						
Grades 1K-3	B-1	-	-	-	-	-
Grades 4-6	B-2	-	-	-	-	-
Grades 7-8	B-3	-	-	-	-	-
Grades 9-12	B-4	-	-	-	-	-
	(Annual for SDC ext. year)	7,236.05	7,710.57	7,726.80	7,746.80	7,766.80

NPS, NPS-LCI, CDS:

TK-3	E-1	-	-	-	-
4-6	E-2	-	-	-	-
7-8	E-3	-	-	-	-
9-12	E-4	11.32	11.00	11.00	11.00

COE operated (Community School, Special Ed):

TK-3	E-6 & E-11	-	-	-	-
4-6	E-7 & E-12	-	-	-	-
7-8	E-8 & E-13	-	-	-	-
9-12	E-9 & E-14	49.05	49.00	49.00	49.00

TOTAL		7,770.94	7,786.80	7,806.80	7,826.80
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RATIO: District ADA to Enrollment	0.94181	0.94134	0.94034	0.93935
RATIO: Combined ADA to Enrollment	0.94205	0.94157	0.94058	0.93959

**CHARTER ADA ADJUSTMENT**

	2016-17	2017-18	2018-19	2019-20
ADA transfer: Student from District to Charter (cross fi:				
Grades TK-3	A-6	-	-	-
Grades 4-6	A-7	-	-	-
Grades 7-8	A-8	-	-	-
Grades 9-12	A-9	-	-	-

ADA transfer: Student from Charter to District (cross fi:

Grades TK-3	A-11	-	-	-	-
Grades 4-6	A-12	-	-	-	-
Grades 7-8	A-13	-	-	-	-
Grades 9-12	A-14	-	-	-	-

Difference (if diff. &lt; 0, no adj. to PY ADA)

**SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO**

Liberty Union High (61721) - 2017-18 FIRST II

11/14/17

	2016-17	2017-18	2018-19	2019-20
<b>LCFF ADA</b>				
<b>ADA Guarantee - Prior Year</b>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,676.07	7,710.57	7,726.80	7,746.80
<b>LCFF Subtotal</b>	<u>7,676.07</u>	<u>7,710.57</u>	<u>7,726.80</u>	<u>7,746.80</u>
NSS	-	-	-	-
<b>TOTAL</b>	<u>7,676.07</u>	<u>7,710.57</u>	<u>7,726.80</u>	<u>7,746.80</u>
<b>ADA Guarantee - Current Year</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,710.57	7,726.80	7,746.80	7,766.80
<b>LCFF Subtotal</b>	<u>7,710.57</u>	<u>7,726.80</u>	<u>7,746.80</u>	<u>7,766.80</u>
NSS	-	-	-	-
<b>TOTAL</b>	<u>7,710.57</u>	<u>7,726.80</u>	<u>7,746.80</u>	<u>7,766.80</u>
<b>Change in LCFF ADA</b> (excludes NSS ADA)	34.50 Increase	16.23 Increase	20.00 Increase	20.00 Increase
<b>Funded LCFF ADA</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,710.57	7,726.80	7,746.80	7,766.80
<b>Subtotal</b>	<u>7,710.57</u>	<u>7,726.80</u>	<u>7,746.80</u>	<u>7,766.80</u>
	Current	Current	Current	Current
<b>Funded NSS ADA</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>				
	Prior	Prior	Prior	Prior
<b>NPS, CDS, &amp; COE Operated</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	60.37	60.00	60.00	60.00
<b>Subtotal</b>	<u>60.37</u>	<u>60.00</u>	<u>60.00</u>	<u>60.00</u>
<b>Total</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	7,770.94	7,786.80	7,806.80	7,826.80
<b>Subtotal</b>	<u>7,770.94</u>	<u>7,786.80</u>	<u>7,806.80</u>	<u>7,826.80</u>



**STATE FUNDING INCORPORATED INTO LCFF**

Liberty Union High (61721) - 2017-18 FIRST INTERIM- ADA growth of 20

11/14/17

**2012-13 REVENUE LIMIT DATA**

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
<b>School District per ADA Calculations</b>					
<b>2012-13 ADA for Rates</b>					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	7,294.28		7,294.28
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	7,294.28	-	7,294.28
<b>2012-13 Revenue Limit Data Elements</b>					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ 7,722.50		\$ 7,722.50
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ 14.86		\$ 14.86
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ 7,737.36	\$ -	\$ 7,737.36
<b>2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)</b>					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
<b>2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)</b>					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ 395,531		\$ 395,531
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ 76,440		\$ 76,440
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ 319,091	\$ -	\$ 319,091
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
<b>Calculated Rates per ADA</b>					
C-1	2012-13 Adj DI RL /ADA Rate	Rate 1: Floor BRL Rate per ADA Deficit BRL per ADA (B-3 * B-13)	\$ 6,014.10		\$ 6,014.10
C-2	2012-13 Adj DI RL /ADA Rate	Rate 2: Floor Other BRL per ADA Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ 43.75		\$ 43.75
C-3	2012-13 Adj DI RL /ADA Rate	Rate 3: Minimum State Aid Funding per ADA Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12) / A-4)	\$ 6,057.84		\$ 6,057.84
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
<b>Necessary Small School Data</b>					
G-4	N/A Sch District Revenue Limit	Necessary Small School Add-on Amount Allowance for Necessary Small School (deficit)	\$ 390.90		\$ 390.90
			\$ -		\$ -
<b>Historical information for School Districts in existence in 2012-13:</b>					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ 44,187,585		\$ 44,187,585
E-2	Sch District Revenue Limit	Local Revenue	\$ 18,961,534		\$ 18,961,534
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -
<b>State Aid for Revenue Limit</b>					<b>25,226,051</b>

## STATE FUNDING INCORPORATED INTO LCFF

Liberty Union High (61721) - 2017-18 FIRST INTERIM- ADA growth of 20

11/14/17

## CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit	Title	2012-13 Deficited
<b>2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)</b>		
A-1	Remedial Program	20,217
A-2	Retained and Recommended for Retention	-
A-3	Low STAR Score and At Risk of Retention	-
A-4	Core Academic Program	97,639
A-5	Regional Occupational Centers/Programs	-
A-6	County Offices of Education Fiscal Oversight	-
A-7	Middle and High School Counseling	396,901
A-8	Pupil Transportation	191,071
A-8	Pupil Transportation - AB 104 adjustment	-
A-9	Small District/COE Bus Replacement	-
A-10	Gifted and Talented Education	46,983
A-11	Economic Impact Aid	322,809
A-12	Math and Reading Professional Development	12,025
A-13	Math and Reading Professional Development - English Learners	3,006
A-14	Administrator Training Program	9,699
A-15	Adult Education	781,531
A-16	Education Technology - California Technology Assistance Project	-
A-17	Education Technology - Statewide Education Technology Services	-
A-18	Deferred Maintenance	220,304
A-19	Instructional Materials Fund Realignment Program	373,372
A-20	Community Day School Additional Funding	-
A-21	Bilingual Teacher Training	-
A-22	Peer Assistance and Review	23,749
A-23	Reader Services for Blind Teachers	-
A-24	National Board Certification for Teachers	-
A-25	California School Age Families Education	-
A-26	California High School Exit Exam Intensive Instruction	120,715
A-27	Teacher Dismissal Apportionments	-
A-28	Community Based English Tutoring	12,805
A-29	School Safety and Violence Prevention	214,810
A-30	Class Size Reduction Grade 9	496,762
A-31	International Baccalaureate Diploma Program	-
A-32	Advance Placement Fee Reimbursement	-
A-33	Pupil Retention Block Grant	34,290
A-34	Teacher Credentialing Block Grant	-
A-35	Teacher Credentialing Block Grant Regional Support	-
A-36	Professional Development Block Grant	127,653
A-37	Targeted Instructional Improvement Block Grant	148,459
A-38	School and Library Improvement Block Grant	297,697
A-39	School Safety Competitive Block Grant	-
A-40	School Safety Competitive Block Grant (Prov 1)	-
A-41	Physical Education Teacher Incentive Program	-
A-42	Arts and Music Block Grant	95,051
A-43	Williams County Oversight	-
A-44	Valenzuela County Oversight	-
A-45	Certificated Staff Mentoring	-
A-46	Child Oral Health Assessments	-
A-47	Standards for Preparation and Licensing of Teachers	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-
A-49	Class Size Reduction Grades K - 3	-
A-53	Charter School Categorical Block Grant	-
A-54	Charter School In-Lieu of Economic Impact Aid	-
A-55	New Charter Supplemental Categorical Block Grant	-
A-8	Pupil Transportation (Manual Adjustment)	
A-9	Small District/COE Bus Replacement (Manual Adjustment)	
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)	
OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS		
<b>Total Categorical Program Funding incorporated into LCFF</b>		<b>4,047,548</b>
<b>Total Categorical Program Funding before Section 12.42 reduction</b>		
<b>Categorical funding per ADA incorporated into ERT</b>		
		District Charter
<b>TOTAL STATE AID</b>		<b>29,273,599 -</b>
<b>TOTAL ENTITLEMENT (RL/BG + CATEGORICALS LESS FAIR SHARE)</b>		<b>48,235,133 -</b>
<b>TOTAL ENTITLEMENT PER ADA</b>		<b>6,613</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	72,835,102.00	72,635,994.66	37,292,936.42	72,635,994.66	0.00	0.0%
2) Federal Revenue		8100-8299	1,978,555.00	2,062,512.00	(578,100.42)	2,062,512.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,744,580.00	7,734,767.03	294,325.04	7,753,836.03	19,069.00	0.2%
4) Other Local Revenue		8600-8799	3,655,286.23	3,498,029.12	729,677.61	3,500,899.12	2,870.00	0.1%
5) TOTAL, REVENUES			85,213,523.23	85,931,302.81	37,738,838.65	85,953,241.81		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	37,240,291.00	37,317,395.82	10,172,794.56	37,448,095.82	(130,700.00)	-0.4%
2) Classified Salaries		2000-2999	10,080,251.00	10,118,946.00	2,913,976.55	10,166,503.00	(47,557.00)	-0.5%
3) Employee Benefits		3000-3999	21,131,524.18	21,138,952.54	5,373,779.13	21,309,191.54	(170,239.00)	-0.8%
4) Books and Supplies		4000-4999	4,894,827.33	5,194,556.49	949,331.87	5,243,036.49	(48,480.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	9,861,748.30	10,334,587.22	3,839,987.96	10,616,759.22	(282,172.00)	-2.7%
6) Capital Outlay		6000-6999	260,954.00	485,954.00	348,976.29	485,954.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,357,516.00	3,455,905.00	472,883.78	3,455,905.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(63,575.00)	(51,352.00)	0.00	(51,352.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			86,763,536.81	87,994,945.07	24,071,730.14	88,674,093.07		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,550,013.58)	(2,063,642.26)	13,667,108.51	(2,720,851.26)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,550,013.58)	(2,063,642.26)	13,667,108.51	(2,720,851.26)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,278,371.28	14,078,803.18		14,078,803.18	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)			12,278,371.28	14,078,803.18		14,078,803.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,278,371.28	14,078,803.18		14,078,803.18		
2) Ending Balance, June 30 (E + F1e)			10,728,357.70	12,015,160.92		11,357,951.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
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	3,878,297.12	4,428,278.11		4,074,500.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,789,541.00	3,110,000.00		2,750,000.00		
Reserved for Restricted Programs	0000	9780	48,203.00					
Reserved for Technology Purchases	0000	9780	1,500,000.00					
Reserved for Supplemental	0000	9780	241,338.00					
Locally Restricted Programs and One t	0000	9780		210,000.00				
Reserved for Science textbook adoptio	0000	9780		1,400,000.00				
Reserved for Technology replacement	0000	9780		1,500,000.00				
Reserved for Restricted Programs and	0000	9780				250,000.00		
Reserved for Textbook Adoptions	0000	9780				1,000,000.00		
Reserved for Technology purchases	0000	9780				1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,338,177.00	4,433,705.00		4,433,705.00		
Unassigned/Unappropriated Amount		9790	712,342.58	33,177.81		89,746.81		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	29,672,283.00	28,474,236.00	5,808,616.85	28,474,236.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,167,048.00	12,167,048.00	2,816,518.00	12,167,048.00	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	193,012.00	190,628.00	0.00	190,628.00	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	1,134.00	1,170.00	0.00	1,170.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,717,046.00	26,248,241.00	25,956,596.89	26,248,241.00	0.00	0.0%
Unsecured Roll Taxes		8042	780,529.00	765,734.00	0.00	765,734.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	787,956.00	875,505.00	370,456.05	875,505.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,209,360.00	3,217,093.00	3,449,595.63	3,217,093.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	659,296.00	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			72,187,664.00	71,939,655.00	38,401,783.42	71,939,655.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,108,847.00)	(1,108,847.00)	(1,108,847.00)	(1,108,847.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,756,285.00	1,805,186.66	0.00	1,805,186.66	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			72,835,102.00	72,635,994.66	37,292,936.42	72,635,994.66	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,271,682.00	1,265,751.00	(668,125.00)	1,265,751.00	0.00	0.0%
Special Education Discretionary Grants		8182	90,928.00	90,504.00	0.00	90,504.00	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	343,523.00	415,364.41	28,926.41	415,364.41	0.00	0.0%
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	66,615.00	109,793.00	27,448.00	109,793.00	0.00	0.0%

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

07 61721 0000000  
Form 011

Description	Resource Codes	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	60,721.00	54,632.59	17,027.59	54,632.59	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	109,450.00	90,831.00	(1,458.46)	90,831.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,636.00	35,636.00	18,081.04	35,636.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,978,555.00</b>	<b>2,062,512.00</b>	<b>(578,100.42)</b>	<b>2,062,512.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	430,731.00	1,568,326.00	0.00	1,587,395.00	19,069.00	1.2%
Lottery - Unrestricted and Instructional Materials		8560	1,450,530.00	1,450,530.00	64,181.27	1,450,530.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,184,382.00	1,019,485.00	0.00	1,019,485.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	36,028.00	24,700.00	11,006.74	24,700.00	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	3,642,909.00	3,671,726.03	219,137.03	3,671,726.03	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,744,580.00</b>	<b>7,734,767.03</b>	<b>294,325.04</b>	<b>7,753,836.03</b>	<b>19,069.00</b>	<b>0.2%</b>

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General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	245,000.00	245,000.00	0.00	245,000.00	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	362,143.00	362,143.00	140,107.42	362,143.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	90,000.00	90,000.00	63,981.92	90,000.00	0.00	0.0%
Interagency Services		8677	93,000.00	117,370.00	29,301.74	117,370.00	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%) 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	494,646.23	488,759.96	92,675.79	491,629.96	2,870.00	0.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	2,295,497.00	2,119,756.16	403,610.74	2,119,756.16	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,655,286.23</b>	<b>3,498,029.12</b>	<b>729,677.61</b>	<b>3,500,899.12</b>	<b>2,870.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>85,213,523.23</b>	<b>85,931,302.81</b>	<b>37,738,838.65</b>	<b>85,953,241.81</b>	<b>21,939.00</b>	<b>0.0%</b>

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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	31,438,782.00	31,403,801.82	8,348,867.54	31,533,301.82	(129,500.00)	-0.4%
Certificated Pupil Support Salaries		1200	2,388,590.00	2,496,718.00	694,463.54	2,497,918.00	(1,200.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,412,919.00	3,416,876.00	1,129,463.48	3,416,876.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>37,240,291.00</b>	<b>37,317,395.82</b>	<b>10,172,794.56</b>	<b>37,448,095.82</b>	<b>(130,700.00)</b>	<b>-0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,349,049.00	2,352,492.00	583,902.77	2,352,492.00	0.00	0.0%
Classified Support Salaries		2200	2,376,596.00	2,385,596.00	717,098.35	2,409,041.00	(23,445.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	439,320.00	439,320.00	146,440.40	447,730.00	(8,410.00)	-1.9%
Clerical, Technical and Office Salaries		2400	3,647,620.00	3,634,734.00	1,077,485.68	3,634,734.00	0.00	0.0%
Other Classified Salaries		2900	1,267,666.00	1,306,804.00	389,049.35	1,322,506.00	(15,702.00)	-1.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,080,251.00</b>	<b>10,118,946.00</b>	<b>2,913,976.55</b>	<b>10,166,503.00</b>	<b>(47,557.00)</b>	<b>-0.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,115,113.32	8,128,465.77	1,316,108.15	8,168,768.77	(40,303.00)	-0.5%
PERS		3201-3202	1,583,751.00	1,575,174.50	462,321.43	1,582,212.50	(7,038.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	1,355,923.75	1,367,630.75	381,832.03	1,380,996.75	(13,366.00)	-1.0%
Health and Welfare Benefits		3401-3402	8,532,079.00	8,544,119.00	2,774,126.19	8,636,124.00	(92,005.00)	-1.1%
Unemployment Insurance		3501-3502	23,624.75	23,304.75	6,391.70	28,806.75	(5,502.00)	-23.6%
Workers' Compensation		3601-3602	1,244,693.36	1,238,316.77	347,048.21	1,250,341.77	(12,025.00)	-1.0%
OPEB, Allocated		3701-3702	26,779.00	26,779.00	8,381.84	26,779.00	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	249,560.00	235,162.00	77,569.58	235,162.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,131,524.18</b>	<b>21,138,952.54</b>	<b>5,373,779.13</b>	<b>21,309,191.54</b>	<b>(170,239.00)</b>	<b>-0.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,192,491.00	2,077,491.00	469,490.94	2,077,491.00	0.00	0.0%
Books and Other Reference Materials		4200	13,233.36	18,227.36	814.64	18,227.36	0.00	0.0%
Materials and Supplies		4300	1,767,883.95	1,728,965.85	411,495.86	1,779,823.14	(50,857.29)	-2.9%
Noncapitalized Equipment		4400	921,219.02	1,369,872.28	67,530.43	1,367,494.99	2,377.29	0.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,894,827.33</b>	<b>5,194,556.49</b>	<b>949,331.87</b>	<b>5,243,036.49</b>	<b>(48,480.00)</b>	<b>-0.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	392,556.00	392,556.00	71,937.64	392,556.00	0.00	0.0%
Travel and Conferences		5200	211,423.00	247,283.91	49,573.00	243,953.91	3,330.00	1.3%
Dues and Memberships		5300	51,340.00	52,994.00	40,873.89	52,994.00	0.00	0.0%
Insurance		5400-5450	568,774.00	568,774.00	568,774.00	568,774.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,917,300.00	1,917,300.00	717,843.41	1,917,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	540,401.15	472,438.15	121,985.64	456,438.15	16,000.00	3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,700.00	8,600.00	5,274.96	8,600.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,948,524.15	6,450,911.16	2,201,099.66	6,752,413.16	(301,502.00)	-4.7%
Communications		5900	219,730.00	223,730.00	62,625.76	223,730.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,861,748.30</b>	<b>10,334,587.22</b>	<b>3,839,987.96</b>	<b>10,616,759.22</b>	<b>(282,172.00)</b>	<b>-2.7%</b>



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

07 61721 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	0.00	50,000.00	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	210,954.00	435,954.00	348,976.29	435,954.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			260,954.00	485,954.00	348,976.29	485,954.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,411,748.00	2,510,137.00	0.00	2,510,137.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	114,323.00	114,323.00	65,543.36	114,323.00	0.00	0.0%
Other Debt Service - Principal		7439	831,445.00	831,445.00	407,340.42	831,445.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,357,516.00	3,455,905.00	472,883.78	3,455,905.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(63,575.00)	(51,352.00)	0.00	(51,352.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(63,575.00)	(51,352.00)	0.00	(51,352.00)	0.00	0.0%
TOTAL, EXPENDITURES			86,763,536.81	87,994,945.07	24,071,730.14	88,674,093.07	(679,148.00)	-0.8%

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	71,078,817.00	70,830,808.00	37,292,936.42	70,830,808.00	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	1,585,717.00	2,723,312.00	27,934.90	2,742,381.00	19,069.00	0.7%
4) Other Local Revenue		8600-8799	1,036,522.78	1,053,593.86	308,776.77	1,054,063.86	470.00	0.0%
5) TOTAL, REVENUES			73,701,056.78	74,607,713.86	37,629,648.09	74,627,252.86		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	30,690,583.00	30,921,444.00	8,442,590.72	31,051,444.00	(130,000.00)	-0.4%
2) Classified Salaries		2000-2999	7,011,539.00	6,992,408.00	2,014,308.63	6,992,408.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,962,078.18	14,054,672.22	4,174,065.95	14,197,172.22	(142,500.00)	-1.0%
4) Books and Supplies		4000-4999	3,470,667.88	3,746,763.53	287,523.70	3,796,763.53	(50,000.00)	-1.3%
5) Services and Other Operating Expenditures		5000-5999	6,426,084.30	6,424,453.61	2,757,094.87	6,424,923.61	(470.00)	0.0%
6) Capital Outlay		6000-6999	185,954.00	410,954.00	85,480.29	410,954.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	945,768.00	945,768.00	472,883.78	945,768.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(104,166.00)	(96,316.00)	0.00	(96,316.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			62,588,508.36	63,400,147.36	18,233,947.94	63,723,117.36		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,112,548.42	11,207,566.50	19,395,700.15	10,904,135.50		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,865,416.00)	(12,432,120.00)	0.00	(12,432,120.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,865,416.00)	(12,432,120.00)	0.00	(12,432,120.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(752,867.58)	(1,224,553.50)	19,395,700.15	(1,527,984.50)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,853,637.05	8,811,822.08		8,811,822.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,853,637.05	8,811,822.08		8,811,822.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,853,637.05	8,811,822.08		8,811,822.08		
2) Ending Balance, June 30 (E + F1e)			7,100,769.47	7,587,268.58		7,283,837.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
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	1,789,541.00	3,110,000.00		2,750,000.00		
Reserved for Restricted Programs	0000	9780	48,203.00					
Reserved for Technology Purchases	0000	9780	1,500,000.00					
Reserved for Supplemental	0000	9780	241,338.00					
Locally Restricted Programs and One l	0000	9780		210,000.00				
Reserved for Science textbook adoptio	0000	9780		1,400,000.00				
Reserved for Technology replacement	0000	9780		1,500,000.00				
Reserved for Restricted Programs and	0000	9780				250,000.00		
Reserved for Textbook Adoptions	0000	9780				1,000,000.00		
Reserved for Technology purchases	0000	9780				1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,338,177.00	4,433,705.00		4,433,705.00		
Unassigned/Unappropriated Amount		9790	963,051.47	33,563.58		90,132.58		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	29,672,283.00	28,474,236.00	5,808,616.85	28,474,236.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,167,048.00	12,167,048.00	2,816,518.00	12,167,048.00	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	193,012.00	190,628.00	0.00	190,628.00	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	1,134.00	1,170.00	0.00	1,170.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,717,046.00	26,248,241.00	25,956,596.89	26,248,241.00	0.00	0.0%
Unsecured Roll Taxes		8042	780,529.00	765,734.00	0.00	765,734.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	787,956.00	875,505.00	370,456.05	875,505.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,209,360.00	3,217,093.00	3,449,595.63	3,217,093.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	659,296.00	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			72,187,664.00	71,939,655.00	38,401,783.42	71,939,655.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,108,847.00)	(1,108,847.00)	(1,108,847.00)	(1,108,847.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			71,078,817.00	70,830,808.00	37,292,936.42	70,830,808.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
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						
	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Other NCLB / Every Student Succeeds Act		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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	430,731.00	1,568,326.00	0.00	1,567,395.00	19,069.00	1.2%
Lottery - Unrestricted and Instructional Materials		8560	1,150,530.00	1,150,530.00	25,494.90	1,150,530.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	4,456.00	4,456.00	2,440.00	4,456.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,585,717.00	2,723,312.00	27,934.90	2,742,381.00	19,069.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	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	362,143.00	362,143.00	140,107.42	362,143.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	90,000.00	90,000.00	63,981.92	90,000.00	0.00	0.0%
Interagency Services		8677	92,000.00	116,370.00	29,301.74	116,370.00	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%) 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	417,379.78	410,080.86	75,385.69	410,550.86	470.00	0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,036,522.78</b>	<b>1,053,593.86</b>	<b>308,776.77</b>	<b>1,054,063.86</b>	<b>470.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>73,701,056.78</b>	<b>74,607,713.86</b>	<b>37,629,648.09</b>	<b>74,627,252.86</b>	<b>19,539.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	25,833,044.00	25,918,992.00	6,890,165.50	26,048,992.00	(130,000.00)	-0.5%
Certificated Pupil Support Salaries		1200	1,796,020.00	1,938,276.00	540,386.77	1,938,276.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,061,519.00	3,064,176.00	1,012,038.45	3,064,176.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			30,690,583.00	30,921,444.00	8,442,590.72	31,051,444.00	(130,000.00)	-0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	362,530.00	362,560.00	23,111.76	362,560.00	0.00	0.0%
Classified Support Salaries		2200	1,958,337.00	1,957,337.00	592,163.91	1,957,337.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	338,376.00	338,376.00	112,792.72	338,376.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,509,694.00	3,493,033.00	1,040,878.35	3,493,033.00	0.00	0.0%
Other Classified Salaries		2900	842,602.00	841,102.00	245,361.89	841,102.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			7,011,539.00	6,992,408.00	2,014,308.63	6,992,408.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,275,894.32	4,296,724.45	1,080,378.33	4,336,724.45	(40,000.00)	-0.9%
PERS		3201-3202	1,033,723.00	1,041,910.50	312,394.60	1,041,910.50	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	994,143.75	1,001,747.75	282,697.32	1,011,747.75	(10,000.00)	-1.0%
Health and Welfare Benefits		3401-3402	6,444,602.00	6,516,165.00	2,151,308.58	6,591,165.00	(75,000.00)	-1.2%
Unemployment Insurance		3501-3502	18,796.75	18,615.75	5,108.15	24,115.75	(5,500.00)	-29.5%
Workers' Compensation		3601-3602	991,869.36	983,924.77	277,287.63	995,924.77	(12,000.00)	-1.2%
OPEB, Allocated		3701-3702	26,779.00	26,779.00	8,381.84	26,779.00	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	176,270.00	168,805.00	56,509.50	168,805.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			13,962,078.18	14,054,672.22	4,174,065.95	14,197,172.22	(142,500.00)	-1.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,641,284.00	1,526,284.00	13,361.57	1,526,284.00	0.00	0.0%
Books and Other Reference Materials		4200	13,233.36	18,227.36	814.64	18,227.36	0.00	0.0%
Materials and Supplies		4300	1,072,215.50	995,320.40	221,789.18	1,050,496.69	(55,176.29)	-5.5%
Noncapitalized Equipment		4400	743,935.02	1,206,931.77	51,558.31	1,201,755.48	5,176.29	0.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,470,667.88	3,746,763.53	287,523.70	3,796,763.53	(50,000.00)	-1.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	116,946.00	106,946.00	26,654.51	107,616.00	(670.00)	-0.6%
Dues and Memberships		5300	50,694.00	52,194.00	40,873.89	52,194.00	0.00	0.0%
Insurance		5400-5450	568,774.00	568,774.00	568,774.00	568,774.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,917,300.00	1,917,300.00	717,843.41	1,917,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	389,688.15	393,688.15	111,896.26	393,688.15	0.00	0.0%
Transfers of Direct Costs		5710	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,600.00)	(4,600.00)	1,260.65	(4,600.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,170,052.15	3,171,921.46	1,228,259.81	3,171,721.46	200.00	0.0%
Communications		5900	215,730.00	219,730.00	61,532.34	219,730.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			6,426,084.30	6,424,453.61	2,757,094.87	6,424,923.61	(470.00)	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	0.00	50,000.00	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	135,954.00	360,954.00	85,480.29	360,954.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>185,954.00</b>	<b>410,954.00</b>	<b>85,480.29</b>	<b>410,954.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	114,323.00	114,323.00	65,543.36	114,323.00	0.00	0.0%
Other Debt Service - Principal		7439	831,445.00	831,445.00	407,340.42	831,445.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>945,768.00</b>	<b>945,768.00</b>	<b>472,883.78</b>	<b>945,768.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(40,591.00)	(44,964.00)	0.00	(44,964.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(63,575.00)	(51,352.00)	0.00	(51,352.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(104,166.00)</b>	<b>(96,316.00)</b>	<b>0.00</b>	<b>(96,316.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>62,588,508.36</b>	<b>63,400,147.36</b>	<b>18,233,947.94</b>	<b>63,723,117.36</b>	<b>(322,970.00)</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(11,865,416.00)	(12,432,120.00)	0.00	(12,432,120.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,865,416.00)	(12,432,120.00)	0.00	(12,432,120.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(11,865,416.00)	(12,432,120.00)	0.00	(12,432,120.00)	0.00	0.0%

2017-18 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,756,285.00	1,805,186.66	0.00	1,805,186.66	0.00	0.0%
2) Federal Revenue		8100-8299	1,978,555.00	2,062,512.00	(578,100.42)	2,062,512.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,158,863.00	5,011,455.03	266,390.14	5,011,455.03	0.00	0.0%
4) Other Local Revenue		8600-8799	2,618,763.45	2,444,435.26	420,900.84	2,446,835.26	2,400.00	0.1%
5) TOTAL, REVENUES			11,512,466.45	11,323,588.95	109,190.56	11,325,988.95		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,549,708.00	6,395,951.82	1,730,203.84	6,396,651.82	(700.00)	0.0%
2) Classified Salaries		2000-2999	3,068,712.00	3,126,538.00	899,667.92	3,174,095.00	(47,557.00)	-1.5%
3) Employee Benefits		3000-3999	7,169,446.00	7,084,280.32	1,199,713.18	7,112,019.32	(27,739.00)	-0.4%
4) Books and Supplies		4000-4999	1,424,159.45	1,447,792.96	661,808.17	1,446,272.96	1,520.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	3,435,664.00	3,910,133.61	1,082,893.09	4,191,835.61	(281,702.00)	-7.2%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	263,496.00	75,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,411,748.00	2,510,137.00	0.00	2,510,137.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,591.00	44,964.00	0.00	44,964.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,175,028.45	24,594,797.71	5,837,782.20	24,950,975.71		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,662,562.00)	(13,271,208.76)	(5,728,591.64)	(13,624,986.76)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	11,865,416.00	12,432,120.00	0.00	12,432,120.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,865,416.00	12,432,120.00	0.00	12,432,120.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(797,146.00)	(839,088.76)	(5,728,591.64)	(1,192,866.76)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,424,734.23	5,266,981.10		5,266,981.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,424,734.23	5,266,981.10		5,266,981.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,424,734.23	5,266,981.10		5,266,981.10		
2) Ending Balance, June 30 (E + F1e)			3,627,588.23	4,427,892.34		4,074,114.34		
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	3,878,297.12	4,428,278.11		4,074,500.11		
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	(250,708.89)	(385.77)		(385.77)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,756,285.00	1,805,186.66	0.00	1,805,186.66	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			1,756,285.00	1,805,186.66	0.00	1,805,186.66	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,271,682.00	1,265,751.00	(668,125.00)	1,265,751.00	0.00	0.0%
Special Education Discretionary Grants		8182	90,928.00	90,504.00	0.00	90,504.00	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	343,523.00	415,364.41	28,926.41	415,364.41	0.00	0.0%
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	66,615.00	109,793.00	27,448.00	109,793.00	0.00	0.0%

2017-18 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	60,721.00	54,632.59	17,027.59	54,632.59	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	109,450.00	90,831.00	(1,458.46)	90,831.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,636.00	35,636.00	18,081.04	35,636.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,978,555.00</b>	<b>2,062,512.00</b>	<b>(578,100.42)</b>	<b>2,062,512.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	300,000.00	300,000.00	38,686.37	300,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,184,382.00	1,019,485.00	0.00	1,019,485.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	36,028.00	24,700.00	11,006.74	24,700.00	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	3,638,453.00	3,667,270.03	216,697.03	3,667,270.03	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,158,863.00</b>	<b>5,011,455.03</b>	<b>266,390.14</b>	<b>5,011,455.03</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	245,000.00	245,000.00	0.00	245,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	77,266.45	78,679.10	17,290.10	81,079.10	2,400.00	3.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	2,295,497.00	2,119,756.16	403,610.74	2,119,756.16	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,618,763.45</b>	<b>2,444,435.26</b>	<b>420,900.84</b>	<b>2,446,835.26</b>	<b>2,400.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>11,512,466.45</b>	<b>11,323,588.95</b>	<b>109,190.56</b>	<b>11,325,988.95</b>	<b>2,400.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,605,738.00	5,484,809.82	1,458,702.04	5,484,309.82	500.00	0.0%
Certificated Pupil Support Salaries		1200	592,570.00	558,442.00	154,076.77	559,642.00	(1,200.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	351,400.00	352,700.00	117,425.03	352,700.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,549,708.00</b>	<b>6,395,951.82</b>	<b>1,730,203.84</b>	<b>6,396,651.82</b>	<b>(700.00)</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,986,519.00	1,989,932.00	560,791.01	1,989,932.00	0.00	0.0%
Classified Support Salaries		2200	418,259.00	428,259.00	124,934.44	451,704.00	(23,445.00)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	100,944.00	100,944.00	33,647.68	109,354.00	(8,410.00)	-8.3%
Clerical, Technical and Office Salaries		2400	137,926.00	141,701.00	36,607.33	141,701.00	0.00	0.0%
Other Classified Salaries		2900	425,064.00	465,702.00	143,687.46	481,404.00	(15,702.00)	-3.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,068,712.00</b>	<b>3,126,538.00</b>	<b>899,667.92</b>	<b>3,174,095.00</b>	<b>(47,557.00)</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,839,219.00	3,831,741.32	235,729.82	3,832,044.32	(303.00)	0.0%
PERS		3201-3202	550,028.00	533,264.00	149,926.83	540,302.00	(7,038.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	361,780.00	365,883.00	99,134.71	369,249.00	(3,366.00)	-0.9%
Health and Welfare Benefits		3401-3402	2,087,477.00	2,027,954.00	622,817.61	2,044,959.00	(17,005.00)	-0.8%
Unemployment Insurance		3501-3502	4,828.00	4,689.00	1,283.55	4,691.00	(2.00)	0.0%
Workers' Compensation		3601-3602	252,824.00	254,392.00	69,760.58	254,417.00	(25.00)	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	73,290.00	66,357.00	21,060.08	66,357.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,169,446.00</b>	<b>7,084,280.32</b>	<b>1,199,713.18</b>	<b>7,112,019.32</b>	<b>(27,739.00)</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	551,207.00	551,207.00	456,129.37	551,207.00	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	695,668.45	733,645.45	189,706.68	729,326.45	4,319.00	0.6%
Noncapitalized Equipment		4400	177,284.00	162,940.51	15,972.12	165,739.51	(2,799.00)	-1.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,424,159.45</b>	<b>1,447,792.96</b>	<b>661,808.17</b>	<b>1,446,272.96</b>	<b>1,520.00</b>	<b>0.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	392,556.00	392,556.00	71,937.64	392,556.00	0.00	0.0%
Travel and Conferences		5200	94,477.00	140,337.91	22,918.49	136,337.91	4,000.00	2.9%
Dues and Memberships		5300	646.00	800.00	0.00	800.00	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	150,713.00	78,750.00	10,089.38	62,750.00	16,000.00	20.3%
Transfers of Direct Costs		5710	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,300.00	13,200.00	4,014.31	13,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,778,472.00	3,278,989.70	972,839.85	3,580,691.70	(301,702.00)	-9.2%
Communications		5900	4,000.00	4,000.00	1,093.42	4,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,435,664.00</b>	<b>3,910,133.61</b>	<b>1,082,893.09</b>	<b>4,191,835.61</b>	<b>(281,702.00)</b>	<b>-7.2%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	263,496.00	75,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			75,000.00	75,000.00	263,496.00	75,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,411,748.00	2,510,137.00	0.00	2,510,137.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			2,411,748.00	2,510,137.00	0.00	2,510,137.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	40,591.00	44,964.00	0.00	44,964.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			40,591.00	44,964.00	0.00	44,964.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			24,175,028.45	24,594,797.71	5,837,782.20	24,950,975.71	(356,178.00)	-1.4%

2017-18 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	11,865,416.00	12,432,120.00	0.00	12,432,120.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			11,865,416.00	12,432,120.00	0.00	12,432,120.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			11,865,416.00	12,432,120.00	0.00	12,432,120.00	0.00	0.0%

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2017

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Liz Robbins

Telephone: 925-634-2166

Title: CBO

E-mail: robbinsl@luhsd.net

### Criteria and Standards Review Summary

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

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

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

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,772.74	7,772.74	7,737.80	7,737.80	(34.94)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	7,772.74	7,772.74	7,737.80	7,737.80	(34.94)	0%
<b>5. District Funded County Program ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
a. County Community Schools	45.00	45.00	49.00	49.00	4.00	9%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	45.00	45.00	49.00	49.00	4.00	9%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	7,817.74	7,817.74	7,786.80	7,786.80	(30.94)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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



	Object	Beginning Balances (Ref: Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):										
<b>A. BEGINNING CASH</b>										
			12,732,605.94	10,822,363.52	34,258,915.66	31,642,921.86	28,339,762.29	25,953,753.79	23,578,351.66	21,339,927.24
<b>B. RECEIPTS</b>										
	8010-8019			1,524,740.75	4,355,860.75	2,744,533.35	2,744,533.35	4,181,659.40	4,181,659.40	4,181,659.40
	8020-8079			29,552,495.56	(1,108,847.00)	9,032.71	737,457.57	112,037.84	112,037.84	112,037.84
	8080-8099									
	8100-8299			44,317.26	162,161.22	89,672.12	667,782.46	281,832.85	281,832.85	281,832.85
	8300-8599				376,883.00	399,055.67	449,800.00	1,001,387.28	1,001,387.28	1,001,387.28
	8600-8799			56,995.20	185,003.11	329,420.38	303,909.64	352,473.12	352,473.12	352,473.12
	8910-8929									
	8930-8979									
			(1,298,869.45)	31,279,812.49	4,186,181.38	3,571,714.23	4,903,483.02	5,929,390.49	5,929,390.49	5,929,390.49
<b>C. DISBURSEMENTS</b>										
	1000-1999			3,239,736.93	3,274,593.25	3,339,833.81	3,384,514.01	3,412,535.75	3,412,535.75	3,412,535.75
	2000-2999			827,576.69	834,852.87	816,152.72	934,127.13	903,062.33	903,062.33	903,062.33
	3000-3999			1,553,068.18	1,532,640.22	1,448,021.17	1,588,591.69	2,048,117.25	2,048,117.25	2,048,117.25
	4000-4999			488,741.32	302,743.22	158,786.41	231,399.55	580,329.30	580,329.30	580,329.30
	5000-5999			1,124,370.80	859,040.26	1,115,481.17	1,142,048.42	804,960.40	804,960.40	804,960.40
	6000-6599			348,976.29				136,977.71	418,809.88	418,809.88
	7000-7499					(385.77)				
	7600-7629									
	7630-7699									
			2,807,114.83	7,582,470.21	6,803,869.82	6,877,889.51	7,290,680.80	8,304,792.62	8,167,814.91	8,167,814.91
<b>D. BALANCE SHEET ITEMS</b>										
	9111-9199									
	9200-9299					6,559.17				
	9310									
	9320									
	9330									
	9340									
	9490									
		0.00	3,072,671.76	0.00	0.00	6,559.17	0.00	0.00	0.00	0.00
<b>E. LIABILITIES AND DEFERRED INFLOWS</b>										
	9500-9599									
	9610			260,790.14	(1,694.64)	3,543.46	(1,189.28)			
	9640									
	9650			624.59						
	9690									
		0.00	876,929.90	260,790.14	(1,694.64)	3,543.46	(1,189.28)	0.00	0.00	0.00
<b>F. NONOPERATING</b>										
	9910									
		0.00	2,195,741.86	(260,790.14)	1,694.64	3,015.71	1,189.28	0.00	0.00	0.00
			(1,910,242.42)	23,436,552.14	(2,615,993.80)	(3,303,159.57)	(2,386,008.50)	(2,375,402.13)	(2,238,424.42)	(2,238,424.42)
			10,822,363.52	34,258,915.66	31,642,921.86	28,339,762.29	25,953,753.79	23,578,351.66	21,339,927.24	19,101,502.82
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>		19,101,502.82	18,668,265.06	16,429,840.62	14,191,416.18				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,181,659.40	4,181,659.40	4,181,659.40	4,181,659.40			40,641,284.00	40,641,284.00
Property Taxes	8020-8079	112,037.84	112,037.84	112,037.84	112,037.82			31,298,371.00	31,298,371.00
Miscellaneous Funds	8080-8099	1,805,186.66						696,339.66	696,339.66
Federal Revenue	8100-8299	281,832.85	281,832.85	281,832.85	281,832.86			2,062,512.00	2,062,512.00
Other State Revenue	8300-8599	1,001,387.28	1,001,387.28	1,001,387.28	1,001,387.31			7,753,836.03	7,753,836.03
Other Local Revenue	8600-8799	352,473.12	352,473.12	352,473.12	352,473.15			3,500,899.12	3,500,899.12
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		7,734,577.15	5,929,390.49	5,929,390.49	5,929,390.54	0.00	0.00	85,953,241.81	85,953,241.81
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	3,412,535.75	3,412,535.75	3,412,535.75	3,412,535.73			37,448,095.82	37,448,095.82
Classified Salaries	2000-2999	903,062.33	903,062.33	903,062.33	903,062.36			10,166,503.00	10,166,503.00
Employee Benefits	3000-3999	2,048,117.25	2,048,117.25	2,048,117.25	2,048,117.22			21,309,191.54	21,309,191.54
Books and Supplies	4000-4999	580,329.30	580,329.30	580,329.30	580,329.27			5,243,036.49	5,243,036.49
Services	5000-5999	804,960.40	804,960.40	804,960.40	804,960.44			10,616,759.22	10,616,759.22
Capital Outlay	6000-6599							485,954.00	485,954.00
Other Outgo	7000-7499	418,809.88	418,809.90	418,809.90	418,809.90		385.77	3,404,553.00	3,404,553.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		8,167,814.91	8,167,814.93	8,167,814.93	8,167,814.92	0.00	385.77	88,674,093.07	88,674,093.07
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							3,079,230.93	3,079,230.93
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	3,079,230.93	3,079,230.93
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							1,137,754.99	1,137,754.99
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							624.59	624.59
Deferred Inflows of Resources	9690							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	1,138,379.58	1,138,379.58
Nonoperating									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	1,940,851.35	1,940,851.35
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(433,237.76)	(2,238,424.44)	(2,238,424.44)	(2,238,424.38)	0.00	(385.77)	(779,999.91)	(2,720,851.26)
<b>F. ENDING CASH (A + E)</b>		18,668,265.06	16,429,840.62	14,191,416.18	11,952,991.80				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								11,952,606.03	

	Object	Beginning Balances (Ref Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b> LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources	8010-8019		11,952,991.80	11,952,991.80	11,952,991.80	11,952,991.80	11,952,991.80	11,952,991.80	11,952,991.80	11,952,991.80
	8020-8079									
	8080-8099									
	8100-8299									
	8300-8599									
	8600-8799									
	8810-8929									
	8930-8979									
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b> Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses	1000-1999									
	2000-2999									
	3000-3599									
	4000-4999									
	5000-5999									
	6000-6599									
	7000-7499									
	7600-7629									
	7630-7699									
	<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b> Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Deferred Outflows of Resources	9111-9199									
	9200-9299									
	9310									
	9320									
	9330									
	9340									
	9490									
	<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b> Accounts Payable Due To Other Funds Current Loans Unearned Revenues Deferred Inflows of Resources	9500-9599									
	9610									
	9640									
	9650									
	9690									
	<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
<b>F. ENDING CASH (A + E)</b>										
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

First Interim  
2017-18 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

07 61721 0000000  
Form CASH

Liberty Union High  
Contra Costa County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)		11,952,991.80	11,952,991.80	11,952,991.80	11,952,991.80				
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		11,952,991.80	11,952,991.80	11,952,991.80	11,952,991.80				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								11,952,991.80	

### Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

#### A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,746,870.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 67,150,141.36

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.60%

### Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

#### A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

#### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,042,476.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	30,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	219,143.31
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	3,333,119.31
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	(378,439.69)
9. Carry-Forward Adjustment (Part IV, Line F)	2,954,679.62
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,919,647.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,761,123.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,565,658.27
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	575,395.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	26,641.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,209,445.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1,679,087.55
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,411,783.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	84,148,781.31
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	3.96%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see <a href="http://www.cde.ca.gov/fg/ac/lic">www.cde.ca.gov/fg/ac/lic</a> ) (Line A10 divided by Line B18)	3.51%
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#### Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>3,333,119.31</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>310,752.75</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.78%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.78%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.78%) times Part III, Line B18); zero if positive	<u>(378,439.69)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(378,439.69)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.51%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-189,219.85) is applied to the current year calculation and the remainder (\$-189,219.84) is deferred to one or more future years:	<u>3.74%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-126,146.56) is applied to the current year calculation and the remainder (\$-252,293.13) is deferred to one or more future years:	<u>3.81%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(378,439.69)</u>

Approved indirect cost rate: 4.78%  
Highest rate used in any program: 4.78%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	396,693.41	18,671.00	4.71%
01	3550	86,688.00	4,143.00	4.78%
01	4035	104,785.00	5,008.00	4.78%
01	4203	53,629.59	1,003.00	1.87%
01	6385	94,489.04	3,100.00	3.28%
01	7220	100,108.99	3,400.00	3.40%
01	7338	184,563.00	8,512.00	4.61%
01	7370	23,573.00	1,127.00	4.78%
11	6391	1,079,457.00	41,352.00	3.83%



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	72,635,994.66	2.36%	74,352,856.00	2.60%	76,289,736.00
2. Federal Revenues	8100-8299	2,062,512.00	1.10%	2,085,200.00	2.42%	2,135,661.00
3. Other State Revenues	8300-8599	7,753,836.03	-12.89%	6,754,153.00	2.37%	6,914,021.00
4. Other Local Revenues	8600-8799	3,500,899.12	0.00%	3,500,899.00	0.00%	3,500,899.00
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
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>85,953,241.81</b>	<b>0.86%</b>	<b>86,693,108.00</b>	<b>2.48%</b>	<b>88,840,317.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				37,448,095.82		38,284,693.82
b. Step & Column Adjustment				644,118.00		507,584.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				192,480.00		70,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,448,095.82	2.23%	38,284,693.82	1.51%	38,862,277.82
2. Classified Salaries						
a. Base Salaries				10,166,503.00		10,261,097.00
b. Step & Column Adjustment				94,594.00		93,616.00
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	10,166,503.00	0.93%	10,261,097.00	0.91%	10,354,713.00
3. Employee Benefits	3000-3999	21,309,191.54	5.64%	22,510,686.00	5.17%	23,675,080.00
4. Books and Supplies	4000-4999	5,243,036.49	-19.26%	4,233,014.00	-30.23%	2,953,409.00
5. Services and Other Operating Expenditures	5000-5999	10,616,759.22	-5.93%	9,987,599.00	-2.02%	9,785,396.00
6. Capital Outlay	6000-6999	485,954.00	-80.58%	94,396.00	-42.37%	54,396.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,455,905.00	13.41%	3,919,222.00	11.82%	4,382,539.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(51,352.00)	0.00%	(51,352.00)	0.00%	(51,352.00)
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
<b>11. Total (Sum lines B1 thru B10)</b>		<b>88,674,093.07</b>	<b>0.64%</b>	<b>89,239,355.82</b>	<b>0.87%</b>	<b>90,016,458.82</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,720,851.26)		(2,546,247.82)		(1,176,141.82)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,078,803.18		11,357,951.92		8,811,704.10
2. Ending Fund Balance (Sum lines C and D1)		11,357,951.92		8,811,704.10		7,635,562.28
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740	4,074,500.11		3,302,896.52		2,907,401.70
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,750,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,433,705.00		0.00		0.00
2. Unassigned/Unappropriated	9790	89,746.81		5,508,807.58		4,728,160.58
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,357,951.92		8,811,704.10		7,635,562.28

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,433,705.00		0.00		0.00
c. Unassigned/Unappropriated	9790	90,132.58		5,508,807.58		4,728,160.58
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(385.77)		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)		4,523,451.81		5,508,807.58		4,728,160.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.10%		6.17%		5.25%
<b>F. RECOMMENDED RESERVES</b>						
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		0.00		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)		7,737.80		7,757.80		7,777.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		88,674,093.07		89,239,355.82		90,016,458.82
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)		88,674,093.07		89,239,355.82		90,016,458.82
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,660,222.79		2,677,180.67		2,700,493.76
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,660,222.79		2,677,180.67		2,700,493.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	70,830,808.00	2.42%	72,547,669.00	2.67%	74,484,549.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,742,381.00	-40.38%	1,634,952.00	2.42%	1,674,518.00
4. Other Local Revenues	8600-8799	1,054,063.86	0.00%	1,054,064.00	0.00%	1,054,064.00
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	(12,432,120.00)	1.35%	(12,600,000.00)	1.59%	(12,800,000.00)
6. Total (Sum lines A1 thru A5c)		62,195,132.86	0.71%	62,636,685.00	2.84%	64,413,131.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,051,444.00		31,785,696.00
b. Step & Column Adjustment				541,772.00		413,245.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				192,480.00		70,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,051,444.00	2.36%	31,785,696.00	1.52%	32,268,941.00
2. Classified Salaries						
a. Base Salaries				6,992,408.00		7,050,817.00
b. Step & Column Adjustment				58,409.00		60,623.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,992,408.00	0.84%	7,050,817.00	0.86%	7,111,440.00
3. Employee Benefits	3000-3999	14,197,172.22	7.18%	15,215,848.00	6.20%	16,159,616.00
4. Books and Supplies	4000-4999	3,796,763.53	-26.20%	2,802,030.00	-46.94%	1,486,651.00
5. Services and Other Operating Expenditures	5000-5999	6,424,923.61	-3.89%	6,175,159.00	3.02%	6,361,648.00
6. Capital Outlay	6000-6999	410,954.00	-83.11%	69,396.00	-57.64%	29,396.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	945,768.00	48.99%	1,409,085.00	32.88%	1,872,402.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(96,316.00)	0.00%	(96,316.00)	0.00%	(96,316.00)
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)		63,723,117.36	1.08%	64,411,715.00	1.21%	65,193,778.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,527,984.50)		(1,775,030.00)		(780,647.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,811,822.08		7,283,837.58		5,508,807.58
2. Ending Fund Balance (Sum lines C and D1)		7,283,837.58		5,508,807.58		4,728,160.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	2,750,000.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,433,705.00				
2. Unassigned/Unappropriated	9790	90,132.58		5,508,807.58		4,728,160.58
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,283,837.58		5,508,807.58		4,728,160.58

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,433,705.00		0.00		0.00
c. Unassigned/Unappropriated	9790	90,132.58		5,508,807.58		4,728,160.58
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,523,837.58		5,508,807.58		4,728,160.58
<b>F. ASSUMPTIONS</b>						
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.						
Salary increases are included for negotiated settlements and additional 1 FTE for 18-19 growth.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,805,186.66	0.00%	1,805,187.00	0.00%	1,805,187.00
2. Federal Revenues	8100-8299	2,062,512.00	1.10%	2,085,200.00	2.42%	2,135,661.00
3. Other State Revenues	8300-8599	5,011,455.03	2.15%	5,119,201.00	2.35%	5,239,503.00
4. Other Local Revenues	8600-8799	2,446,835.26	0.00%	2,446,835.00	0.00%	2,446,835.00
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	12,432,120.00	1.35%	12,600,000.00	1.59%	12,800,000.00
6. Total (Sum lines A1 thru A5c)		23,758,108.95	1.26%	24,056,423.00	1.54%	24,427,186.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,396,651.82		6,498,997.82
b. Step & Column Adjustment				102,346.00		94,339.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,396,651.82	1.60%	6,498,997.82	1.45%	6,593,336.82
2. Classified Salaries						
a. Base Salaries				3,174,095.00		3,210,280.00
b. Step & Column Adjustment				36,185.00		32,993.00
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	3,174,095.00	1.14%	3,210,280.00	1.03%	3,243,273.00
3. Employee Benefits	3000-3999	7,112,019.32	2.57%	7,294,838.00	3.02%	7,515,464.00
4. Books and Supplies	4000-4999	1,446,272.96	-1.06%	1,430,984.00	2.50%	1,466,758.00
5. Services and Other Operating Expenditures	5000-5999	4,191,835.61	-9.05%	3,812,440.00	-10.20%	3,423,748.00
6. Capital Outlay	6000-6999	75,000.00	-66.67%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,510,137.00	0.00%	2,510,137.00	0.00%	2,510,137.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	44,964.00	0.00%	44,964.00	0.00%	44,964.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		24,950,975.71	-0.49%	24,827,640.82	-0.02%	24,822,680.82
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,192,866.76)		(771,217.82)		(395,494.82)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,266,981.10		4,074,114.34		3,302,896.52
2. Ending Fund Balance (Sum lines C and D1)		4,074,114.34		3,302,896.52		2,907,401.70
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,074,500.11		3,302,896.52		2,907,401.70
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	(385.77)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,074,114.34		3,302,896.52		2,907,401.70

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						

Other Funds									
	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Enterprise Fund 63	Foundation Private Purpose Fund 73
<b>Beginning Balance</b>	<b>\$417,071</b>	<b>\$442,151</b>	<b>\$783,776</b>	<b>\$0</b>	<b>\$6,574,325</b>	<b>\$632,864</b>	<b>\$598,422</b>	<b>\$173,791</b>	<b>\$82,462</b>
<b>REVENUES</b>	<b>\$1,701,939</b>	<b>\$1,311,925</b>	<b>\$1,217,088</b>	<b>\$60,000,000</b>	<b>\$1,620,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$3,234,546</b>	<b>\$4,246</b>
<b>EXPENDITURES</b>	<b>\$1,730,440</b>	<b>\$1,436,174</b>	<b>\$1,267,782</b>	<b>\$60,000,000</b>	<b>\$1,162,562</b>	<b>\$460,090</b>	<b>\$599,422</b>	<b>\$3,408,337</b>	<b>\$15,779</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>(\$28,501)</b>	<b>(\$124,249)</b>	<b>(\$50,694)</b>	<b>\$0</b>	<b>\$457,438</b>	<b>(\$459,090)</b>	<b>(\$598,422)</b>	<b>(\$173,791)</b>	<b>(\$11,533)</b>
<b>Transfer In/Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Audit Adjustment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Increase/(Decrease) In Fund Balance</b>	<b>(\$28,501)</b>	<b>(\$124,249)</b>	<b>(\$50,694)</b>	<b>\$0</b>	<b>\$457,438</b>	<b>(\$459,090)</b>	<b>(\$598,422)</b>	<b>(\$173,791)</b>	<b>(\$11,533)</b>
<b>Ending Fund Balance</b>	<b>\$388,571</b>	<b>\$317,902</b>	<b>\$733,082</b>	<b>\$0</b>	<b>\$7,031,763</b>	<b>\$173,774</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,929</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	143,482.00	175,658.00	(17,900.00)	175,658.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,192,646.00	1,192,646.00	9,603.00	1,186,268.00	(6,378.00)	-0.5%
4) Other Local Revenue		8800-8799	334,214.00	340,013.00	83,490.03	340,013.00	0.00	0.0%
5) TOTAL, REVENUES			1,670,342.00	1,708,317.00	75,193.03	1,701,939.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	612,224.00	636,580.00	149,794.44	633,330.00	3,250.00	0.5%
2) Classified Salaries		2000-2999	326,432.00	333,942.00	103,151.30	333,942.00	0.00	0.0%
3) Employee Benefits		3000-3999	363,766.00	390,293.55	93,939.42	389,691.55	602.00	0.2%
4) Books and Supplies		4000-4999	170,832.89	142,153.00	18,697.43	139,127.00	3,026.00	2.1%
5) Services and Other Operating Expenditures		5000-5999	154,162.11	182,497.00	47,233.82	182,997.00	(500.00)	-0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	63,575.00	51,352.00	0.00	51,352.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,690,992.00	1,736,817.55	412,816.41	1,730,439.55		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,650.00)	(28,500.55)	(337,623.38)	(28,500.55)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,650.00)	(28,500.55)	(337,623.38)	(28,500.55)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	386,892.22	417,071.09		417,071.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			386,892.22	417,071.09		417,071.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			386,892.22	417,071.09		417,071.09		
2) Ending Balance, June 30 (E + F1e)			386,242.22	388,570.54		388,570.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	386,242.22	388,570.54		388,570.54		
Reserved for Adult Ed	0000	9780	386,242.22					
Reserved for Adult Ed	0000	9780		388,570.54				
Reserved for Adult Education	0000	9780				388,570.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	19,265.00	20,163.00	(17,900.00)	20,163.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	124,217.00	155,495.00	0.00	155,495.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			143,482.00	175,658.00	(17,900.00)	175,658.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,120,809.00	1,120,809.00	0.00	1,120,809.00	0.00	0.0%
All Other State Revenue	All Other	8590	71,837.00	71,837.00	9,603.00	65,459.00	(6,378.00)	-8.9%
TOTAL, OTHER STATE REVENUE			1,192,646.00	1,192,646.00	9,603.00	1,186,268.00	(6,378.00)	-0.5%
<b>OTHER LOCAL REVENUE</b>								
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	700.00	700.00	0.00	700.00	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	85,000.00	85,000.00	31,242.34	85,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	236,514.00	242,313.00	49,442.69	242,313.00	0.00	0.0%
Tuition		8710	12,000.00	12,000.00	2,805.00	12,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			334,214.00	340,013.00	83,490.03	340,013.00	0.00	0.0%
TOTAL, REVENUES			1,670,342.00	1,708,317.00	75,193.03	1,701,939.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	454,794.00	479,150.00	97,317.92	475,900.00	3,250.00	0.7%
Certificated Pupll Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	157,430.00	157,430.00	52,476.52	157,430.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>612,224.00</b>	<b>636,580.00</b>	<b>149,794.44</b>	<b>633,330.00</b>	<b>3,250.00</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	105,205.00	104,568.00	31,232.83	104,568.00	0.00	0.0%
Classified Support Salaries		2200	60,316.00	59,331.00	18,125.48	59,331.00	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	128,084.00	137,216.00	44,210.82	137,216.00	0.00	0.0%
Other Classified Salaries		2900	32,827.00	32,827.00	9,582.17	32,827.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>326,432.00</b>	<b>333,942.00</b>	<b>103,151.30</b>	<b>333,942.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	127,001.00	139,671.00	19,803.48	139,203.00	468.00	0.3%
PERS		3201-3202	47,175.00	48,156.00	15,070.79	48,156.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	34,347.00	35,350.00	10,540.37	35,303.00	47.00	0.1%
Health and Welfare Benefits		3401-3402	127,739.00	140,880.00	41,697.06	140,880.00	0.00	0.0%
Unemployment Insurance		3501-3502	504.00	493.55	124.67	492.55	1.00	0.2%
Workers' Compensation		3601-3602	27,000.00	25,743.00	6,703.05	25,657.00	86.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>383,786.00</b>	<b>390,293.55</b>	<b>93,939.42</b>	<b>389,691.55</b>	<b>602.00</b>	<b>0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	975.00	5,000.00	775.88	5,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	124,386.89	117,153.00	17,921.55	114,127.00	3,026.00	2.6%
Noncapitalized Equipment		4400	45,471.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>170,832.89</b>	<b>142,153.00</b>	<b>18,697.43</b>	<b>139,127.00</b>	<b>3,026.00</b>	<b>2.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,154.11	8,698.00	1,625.15	8,698.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	500.00	(500.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,950.00	49,200.00	32,720.82	49,200.00	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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	78,100.00	100,614.00	12,512.45	100,614.00	0.00	0.0%
Communications		5900	14,958.00	17,985.00	375.40	17,985.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>154,162.11</b>	<b>182,497.00</b>	<b>47,233.82</b>	<b>182,997.00</b>	<b>(500.00)</b>	<b>-0.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	63,575.00	51,352.00	0.00	51,352.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>63,575.00</b>	<b>51,352.00</b>	<b>0.00</b>	<b>51,352.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,690,992.00</b>	<b>1,736,817.55</b>	<b>412,816.41</b>	<b>1,730,439.55</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	702,600.00	702,600.00	181,810.00	702,600.00	0.00	0.0%
3) Other State Revenue		8300-8599	55,000.00	55,000.00	13,296.54	55,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	555,126.00	554,325.00	189,390.08	554,325.00	0.00	0.0%
5) TOTAL, REVENUES			1,312,726.00	1,311,925.00	384,496.62	1,311,925.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	571,893.00	571,793.00	161,338.74	571,793.00	0.00	0.0%
3) Employee Benefits		3000-3999	243,142.00	244,702.00	76,212.96	244,702.00	0.00	0.0%
4) Books and Supplies		4000-4999	521,581.00	526,000.00	124,593.39	526,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	66,721.00	69,288.00	14,521.88	69,288.00	0.00	0.0%
6) Capital Outlay		6000-6999	24,391.00	24,391.00	(5,010.00)	24,391.00	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			1,427,728.00	1,436,174.00	371,656.97	1,436,174.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(115,002.00)	(124,249.00)	12,839.65	(124,249.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(115,002.00)	(124,249.00)	12,839.65	(124,249.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	338,790.88	442,150.91		442,150.91	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)			338,790.88	442,150.91		442,150.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			338,790.88	442,150.91		442,150.91		
2) Ending Balance, June 30 (E + F1e)			223,788.88	317,901.91		317,901.91		
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	317,901.91		317,901.91		
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	338,790.88	0.00		0.00		
Reserved for Food Services	0000	9780	338,790.88					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(115,002.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	702,600.00	702,600.00	181,810.00	702,600.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>702,600.00</b>	<b>702,600.00</b>	<b>181,810.00</b>	<b>702,600.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	55,000.00	55,000.00	13,296.54	55,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>55,000.00</b>	<b>55,000.00</b>	<b>13,296.54</b>	<b>55,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	553,418.00	553,418.00	189,390.08	553,418.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	907.00	907.00	0.00	907.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	801.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>555,126.00</b>	<b>554,325.00</b>	<b>189,390.08</b>	<b>554,325.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,312,726.00</b>	<b>1,311,925.00</b>	<b>384,496.62</b>	<b>1,311,925.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	365,614.00	363,627.00	97,086.07	363,627.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	206,279.00	208,166.00	64,252.67	208,166.00	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			571,893.00	571,793.00	161,338.74	571,793.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	57,858.00	58,058.00	16,565.69	58,058.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	42,309.00	42,609.00	12,342.28	42,609.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	116,891.00	116,891.00	38,946.71	116,891.00	0.00	0.0%
Unemployment Insurance		3501-3502	274.00	274.00	80.70	274.00	0.00	0.0%
Workers' Compensation		3601-3602	14,810.00	14,870.00	4,277.58	14,870.00	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	11,000.00	12,000.00	4,000.00	12,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			243,142.00	244,702.00	76,212.96	244,702.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,440.00	9,000.00	345.97	9,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	512,141.00	515,000.00	124,247.42	515,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			521,581.00	526,000.00	124,593.39	526,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,438.00	3,438.00	494.65	3,438.00	0.00	0.0%
Dues and Memberships		5300	50.00	150.00	150.00	150.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,000.00	12,100.00	1,570.28	12,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,000.00	6,000.00	0.00	6,000.00	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	200.00	200.00	0.00	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,783.00	47,200.00	12,306.95	47,200.00	0.00	0.0%
Communications		5900	250.00	200.00	0.00	200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>66,721.00</b>	<b>69,288.00</b>	<b>14,521.88</b>	<b>69,288.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	24,391.00	24,391.00	(5,010.00)	24,391.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>24,391.00</b>	<b>24,391.00</b>	<b>(5,010.00)</b>	<b>24,391.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,427,728.00</b>	<b>1,436,174.00</b>	<b>371,656.97</b>	<b>1,436,174.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,108,847.00	1,108,847.00	1,108,847.00	1,108,847.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.00	108,241.00	107,241.00	10724.1%
5) TOTAL, REVENUES			1,109,847.00	1,109,847.00	1,108,847.00	1,217,088.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	812,481.00	812,481.00	278,083.37	620,397.00	192,084.00	23.6%
6) Capital Outlay		6000-6999	0.00	560,550.00	505,571.39	647,385.00	(86,835.00)	-15.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			812,481.00	1,373,031.00	783,654.76	1,267,782.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			297,366.00	(263,184.00)	325,192.24	(50,694.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 First 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			297,366.00	(263,184.00)	325,192.24	(50,694.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	809,727.52	783,776.22		783,776.22	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)			809,727.52	783,776.22		783,776.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			809,727.52	783,776.22		783,776.22		
2) Ending Balance, June 30 (E + F1e)			1,107,093.52	520,592.22		733,082.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,107,093.52	520,592.22		733,082.22		
Reserved for Deferred Maint projects	0000	9780	1,107,093.52					
Reserved for Deferred Maint projects	0000	9780		520,592.22				
Reserved for Deferred Maint projects	0000	9780				733,082.22		
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 First 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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,108,847.00	1,108,847.00	1,108,847.00	1,108,847.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			1,108,847.00	1,108,847.00	1,108,847.00	1,108,847.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	107,241.00	107,241.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	1,000.00	0.00	108,241.00	107,241.00	10724.1%
<b>TOTAL, REVENUES</b>			1,109,847.00	1,109,847.00	1,108,847.00	1,217,088.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,000.00	90,000.00	0.00	90,000.00	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	722,481.00	722,481.00	278,083.37	530,397.00	192,084.00	26.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			812,481.00	812,481.00	278,083.37	620,397.00	192,084.00	23.6%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	560,550.00	505,571.39	647,385.00	(86,835.00)	-15.5%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	560,550.00	505,571.39	647,385.00	(86,835.00)	-15.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			812,481.00	1,373,031.00	783,654.76	1,267,782.00		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	338,491.67	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	338,491.67	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	60,000,000.00	9,070.00	60,000,000.00	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	60,000,000.00	9,070.00	60,000,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	(60,000,000.00)	329,421.67	(60,000,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	60,000,000.00	60,000,000.00	60,000,000.00	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	60,000,000.00	60,000,000.00	60,000,000.00		

2017-18 First Interim  
Building 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	60,329,421.67	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	0.00	0.00	338,491.67	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	338,491.67	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	0.00	338,491.67	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	60,000,000.00	9,070.00	60,000,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	60,000,000.00	9,070.00	60,000,000.00	0.00	0.0%

2017-18 First Interim  
Building 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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	60,000,000.00	9,070.00	60,000,000.00		

2017-18 First Interim  
Building 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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>								
			0.00	60,000,000.00	60,000,000.00	60,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,620,000.00	1,620,000.00	602,268.79	1,620,000.00	0.00	0.0%
5) TOTAL REVENUES			1,620,000.00	1,620,000.00	602,268.79	1,620,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	257,000.00	257,000.00	0.00	257,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	490,216.00	520,216.00	169,278.15	520,216.00	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	370,346.00	385,346.00	185,172.92	385,346.00	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			1,117,562.00	1,162,562.00	354,451.07	1,162,562.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			502,438.00	457,438.00	247,817.72	457,438.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			502,438.00	457,438.00	247,817.72	457,438.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,307,289.39	6,574,324.78		6,574,324.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,307,289.39	6,574,324.78		6,574,324.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,307,289.39	6,574,324.78		6,574,324.78		
2) Ending Balance, June 30 (E + F1e)			5,809,727.39	7,031,762.78		7,031,762.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,809,727.39	7,031,762.78		7,031,762.78		
Reserved for Capital Facilities	0000	9780	5,809,727.39					
Reserved for growth projects	0000	9780		7,031,762.78				
Reserved for Growth projects	0000	9780				7,031,762.78		
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 First Interim  
Capital Facilities 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)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,600,000.00	1,600,000.00	602,268.79	1,600,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,620,000.00	1,620,000.00	602,268.79	1,620,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,620,000.00	1,620,000.00	602,268.79	1,620,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
Noncapitalized Equipment		4400	132,000.00	132,000.00	0.00	132,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			257,000.00	257,000.00	0.00	257,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	148,687.00	178,687.00	168,012.00	178,687.00	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	341,529.00	341,529.00	1,266.15	341,529.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			490,216.00	520,216.00	169,278.15	520,216.00	0.00	0.0%

2017-18 First Interim  
Capital Facilities 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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		8300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	91,985.00	91,985.00	40,435.70	91,985.00	0.00	0.0%
Other Debt Service - Principal		7439	278,361.00	293,361.00	144,737.22	293,361.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>370,346.00</b>	<b>385,346.00</b>	<b>185,172.92</b>	<b>385,346.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,117,562.00</b>	<b>1,162,562.00</b>	<b>354,451.07</b>	<b>1,162,562.00</b>		

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

2017-18 First Interim  
County School Facilities 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
5) TOTAL REVENUES			1,000.00	1,000.00	0.00	1,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	460,090.00	460,090.00	230,045.17	460,090.00	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			460,090.00	460,090.00	230,045.17	460,090.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(459,090.00)	(459,090.00)	(230,045.17)	(459,090.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 First Interim  
County School Facilities 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(459,090.00)	(459,090.00)	(230,045.17)	(459,090.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	629,108.09	632,864.19		632,864.19	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)			629,108.09	632,864.19		632,864.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			629,108.09	632,864.19		632,864.19		
2) Ending Balance, June 30 (E + F1e)			170,018.09	173,774.19		173,774.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	170,018.09	173,774.19		173,774.19		
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		

2017-18 First Interim  
County School Facilities 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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,000.00	1,000.00	0.00	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	171,777.00	171,777.00	81,822.99	171,777.00	0.00	0.0%
Other Debt Service - Principal		7439	288,313.00	288,313.00	148,222.18	288,313.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			460,090.00	460,090.00	230,045.17	460,090.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			460,090.00	460,090.00	230,045.17	460,090.00		

2017-18 First Interim  
County School Facilities 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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

2017-18 First Interim  
Special Reserve Fund for Capital Outlay Projects  
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
5) TOTAL REVENUES			1,000.00	1,000.00	0.00	1,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	516,000.00	599,422.39	380,527.15	599,422.39	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			516,000.00	599,422.39	380,527.15	599,422.39		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(515,000.00)	(598,422.39)	(380,527.15)	(598,422.39)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 First Interim  
Special Reserve Fund for Capital Outlay Projects  
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(515,000.00)	(598,422.39)	(380,527.15)	(598,422.39)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	581,521.69	598,422.39		598,422.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			581,521.69	598,422.39		598,422.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			581,521.69	598,422.39		598,422.39		
2) Ending Balance, June 30 (E + F1e)			66,521.69	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	66,521.69	0.00		0.00		
Reserved for Capital Outlay projects	0000	9780	66,521.69					
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 First Interim  
Special Reserve Fund for Capital Outlay Projects  
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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL REVENUES</b>			1,000.00	1,000.00	0.00	1,000.00		

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

2017-18 First Interim  
Special Reserve Fund for Capital Outlay Projects  
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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	516,000.00	599,422.39	380,527.15	599,422.39	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%
<b>TOTAL, CAPITAL OUTLAY</b>			516,000.00	599,422.39	380,527.15	599,422.39	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			516,000.00	599,422.39	380,527.15	599,422.39		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,234,546.00	3,234,546.00	817,978.96	3,234,546.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			3,234,546.00	3,234,546.00	817,978.96	3,234,546.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,591,547.00	1,591,547.00	479,420.13	1,591,547.00	0.00	0.0%
3) Employee Benefits		3000-3999	805,204.00	798,104.00	234,504.44	798,104.00	0.00	0.0%
4) Books and Supplies		4000-4999	565,052.75	704,278.94	72,339.21	704,278.94	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	311,507.00	314,407.00	194,500.27	314,407.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL, EXPENSES</b>			3,273,310.75	3,408,336.94	980,764.05	3,408,336.94		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,764.75)	(173,790.94)	(162,785.09)	(173,790.94)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(38,764.75)	(173,790.94)	(162,785.09)	(173,790.94)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	102,670.11	173,790.94		173,790.94	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)			102,670.11	173,790.94		173,790.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			102,670.11	173,790.94		173,790.94		
2) Ending Net Position, June 30 (E + F1e)			63,905.36	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	63,905.36	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
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	455.00	455.00	0.00	455.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	170,150.00	170,150.00	170,689.48	170,150.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,063,941.00	3,063,941.00	647,289.48	3,063,941.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,234,546.00	3,234,546.00	817,978.96	3,234,546.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,234,546.00	3,234,546.00	817,978.96	3,234,546.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,214,184.00	1,214,184.00	362,848.74	1,214,184.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	185,838.00	186,458.00	62,152.36	186,458.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	191,525.00	190,905.00	54,419.03	190,905.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,591,547.00	1,591,547.00	479,420.13	1,591,547.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	218,527.00	218,527.00	72,131.90	218,527.00	0.00	0.0%
OASDI/Medicaid/Alternative		3301-3302	109,059.00	109,859.00	36,147.66	109,859.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	368,017.00	359,457.00	107,257.78	359,457.00	0.00	0.0%
Unemployment Insurance		3501-3502	714.00	724.00	236.31	724.00	0.00	0.0%
Workers' Compensation		3601-3602	91,430.00	91,430.00	12,700.67	91,430.00	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	17,457.00	18,107.00	6,030.12	18,107.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			805,204.00	798,104.00	234,504.44	798,104.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	385,700.00	389,800.00	72,339.21	389,800.00	0.00	0.0%
Noncapitalized Equipment		4400	179,352.75	314,478.94	0.00	314,478.94	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			565,052.75	704,278.94	72,339.21	704,278.94	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,800.00	2,800.00	176.75	2,800.00	0.00	0.0%
Dues and Memberships		5300	350.00	350.00	0.00	350.00	0.00	0.0%
Insurance		5400-5450	189,361.00	189,361.00	189,361.00	189,361.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,700.00	15,700.00	2,881.27	15,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,198.00	9,996.00	60.30	9,996.00	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	(17,900.00)	(14,800.00)	(5,274.96)	(14,800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	4,637.64	100,000.00	0.00	0.0%
Communications		5900	11,000.00	11,000.00	2,658.27	11,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			311,507.00	314,407.00	194,500.27	314,407.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			3,273,310.75	3,408,336.94	980,764.05	3,408,336.94		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,246.00	4,246.00	0.00	4,246.00	0.00	0.0%
5) TOTAL REVENUES			4,246.00	4,246.00	0.00	4,246.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,100.00	15,779.05	12,750.00	15,779.05	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			16,100.00	15,779.05	12,750.00	15,779.05		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,854.00)	(11,533.05)	(12,750.00)	(11,533.05)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(11,854.00)	(11,533.05)	(12,750.00)	(11,533.05)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	102,670.11	82,461.61		82,461.61	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)			102,670.11	82,461.61		82,461.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			102,670.11	82,461.61		82,461.61		
2) Ending Net Position, June 30 (E + F1e)			90,816.11	70,928.56		70,928.56		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	102,670.11	0.00		0.00		
b) Restricted Net Position		9797	0.00	70,928.56		70,928.56		
c) Unrestricted Net Position		9790	(11,854.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	246.00	246.00	0.00	246.00	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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,246.00	4,246.00	0.00	4,246.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			4,246.00	4,246.00	0.00	4,246.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	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	16,100.00	15,779.05	12,750.00	15,779.05	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			16,100.00	15,779.05	12,750.00	15,779.05	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			16,100.00	15,779.05	12,750.00	15,779.05		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)	District Regular	7,773.00	7,737.80	
	Charter School	0.00	0.00	
	<b>Total ADA</b>	<b>7,773.00</b>	<b>7,737.80</b>	<b>-0.5%</b>
1st Subsequent Year (2018-19)	District Regular	7,819.85	7,757.80	
	Charter School			
	<b>Total ADA</b>	<b>7,819.85</b>	<b>7,757.80</b>	<b>-0.8%</b>
2nd Subsequent Year (2019-20)	District Regular	7,866.96	7,777.80	
	Charter School			
	<b>Total ADA</b>	<b>7,866.96</b>	<b>7,777.80</b>	<b>-1.1%</b>

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

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	8,250	8,220		
Charter School				
<b>Total Enrollment</b>	<b>8,250</b>	<b>8,220</b>	<b>-0.4%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	8,300	8,250		
Charter School				
<b>Total Enrollment</b>	<b>8,300</b>	<b>8,250</b>	<b>-0.6%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	8,350	8,280		
Charter School				
<b>Total Enrollment</b>	<b>8,350</b>	<b>8,280</b>	<b>-0.8%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	7,575	8,087	
Charter School			
<b>Total ADA/Enrollment</b>	<b>7,575</b>	<b>8,087</b>	<b>93.7%</b>
Second Prior Year (2015-16)			
District Regular	7,690	8,185	
Charter School			
<b>Total ADA/Enrollment</b>	<b>7,690</b>	<b>8,185</b>	<b>94.0%</b>
First Prior Year (2016-17)			
District Regular	7,725	8,199	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>7,725</b>	<b>8,199</b>	<b>94.2%</b>
Historical Average Ratio:			94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	7,738	8,220		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>7,738</b>	<b>8,220</b>	<b>94.1%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	7,758	8,250		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,758</b>	<b>8,250</b>	<b>94.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	7,778	8,280		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,778</b>	<b>8,280</b>	<b>93.9%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2017-18)	72,187,664.00	71,939,655.00	-0.3%	Met
1st Subsequent Year (2018-19)	74,130,868.00	73,656,516.00	-0.6%	Met
2nd Subsequent Year (2019-20)	76,296,243.00	75,593,396.00	-0.9%	Met

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

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

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

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	42,554,384.33	57,506,383.98	74.0%
Second Prior Year (2015-16)	47,008,761.80	60,051,507.83	78.3%
First Prior Year (2016-17)	49,740,275.40	60,010,266.21	82.9%
	Historical Average Ratio:		78.4%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.4% to 81.4%	75.4% to 81.4%	75.4% to 81.4%

### 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)	52,241,024.22	63,723,117.36	82.0%	Not Met
1st Subsequent Year (2018-19)	54,052,361.00	64,411,715.00	83.9%	Not Met
2nd Subsequent Year (2019-20)	55,539,997.00	65,193,778.00	85.2%	Not Met

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

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

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

Explanation:  
(required if NOT met)

One time expenditures from one time state revenues for supplies, text books and services have increased total expenditures temporarily.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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#### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2017-18)	1,978,555.00	2,062,512.00	4.2%	No
1st Subsequent Year (2018-19)	2,000,319.00	2,085,200.00	4.2%	No
2nd Subsequent Year (2019-20)	2,048,727.00	2,135,661.00	4.2%	No

Explanation:  
(required if Yes)

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

Current Year (2017-18)	6,744,580.00	7,753,836.03	15.0%	Yes
1st Subsequent Year (2018-19)	6,844,565.00	6,754,153.00	-1.3%	No
2nd Subsequent Year (2019-20)	7,009,155.00	6,914,021.00	-1.4%	No

Explanation:  
(required if Yes)

One time state revenue was budgeted after budget adoption.

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

Current Year (2017-18)	3,655,286.23	3,500,899.12	-4.2%	No
1st Subsequent Year (2018-19)	3,655,286.00	3,500,899.00	-4.2%	No
2nd Subsequent Year (2019-20)	3,655,286.00	3,500,899.00	-4.2%	No

Explanation:  
(required if Yes)

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

Current Year (2017-18)	4,894,827.33	5,243,036.49	7.1%	Yes
1st Subsequent Year (2018-19)	4,593,861.00	4,233,014.00	-7.9%	Yes
2nd Subsequent Year (2019-20)	4,715,079.00	2,953,409.00	-37.4%	Yes

Explanation:  
(required if Yes)

One time supplies budgeted with one time revenues after budget adoption

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

Current Year (2017-18)	9,862,748.30	10,616,759.22	7.6%	Yes
1st Subsequent Year (2018-19)	9,972,034.00	9,987,599.00	0.2%	No
2nd Subsequent Year (2019-20)	10,100,493.00	9,785,396.00	-3.1%	No

Explanation:  
(required if Yes)

One time services budgeted with one time revenues after budget adoption.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	12,378,421.23	13,317,247.15	7.6%	Not Met
1st Subsequent Year (2018-19)	12,500,170.00	12,340,252.00	-1.3%	Met
2nd Subsequent Year (2019-20)	12,713,168.00	12,550,581.00	-1.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	14,757,575.63	15,859,795.71	7.5%	Not Met
1st Subsequent Year (2018-19)	14,565,895.00	14,220,613.00	-2.4%	Met
2nd Subsequent Year (2019-20)	14,815,572.00	12,738,805.00	-14.0%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

One time state revenue was budgeted after budget adoption.

**Explanation:**

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

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

**Explanation:**

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

One time supplies budgeted with one time revenues after budget adoption

**Explanation:**

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

One time services budgeted with one time revenues after budget adoption.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,735,290.74	2,554,525.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		2,554,525.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.1%	6.2%	5.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	2.1%	1.8%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(1,527,984.50)	63,723,117.36	2.4%	Not Met
1st Subsequent Year (2018-19)	(1,775,030.00)	64,411,715.00	2.8%	Not Met
2nd Subsequent Year (2019-20)	(780,647.00)	65,193,778.00	1.2%	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)

Additional textbook purchases without budgeted onetime funds.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2017-18)		11,357,951.92	Met
1st Subsequent Year (2018-19)		8,811,704.10	Met
2nd Subsequent Year (2019-20)		7,635,562.28	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2017-18)		11,952,991.80	Met

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,738	7,758	7,778
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

### 10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	88,674,093.07	89,239,355.82	90,016,458.82
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)	88,674,093.07	89,239,355.82	90,016,458.82
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,660,222.79	2,677,180.67	2,700,493.76
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,660,222.79	2,677,180.67	2,700,493.76

### 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	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,433,705.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	90,132.58	5,508,807.58	4,728,160.58
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)	(385.77)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	4,523,451.81	5,508,807.58	4,728,160.58
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.10%	6.17%	5.25%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,660,222.79</b>	<b>2,677,180.67</b>	<b>2,700,493.76</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(11,865,416.00)	(12,432,120.00)	4.8%	566,704.00	Met
1st Subsequent Year (2018-19)	(12,200,000.00)	(12,600,000.00)	3.3%	400,000.00	Met
2nd Subsequent Year (2019-20)	(12,400,000.00)	(12,800,000.00)	3.2%	400,000.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



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

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

--

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

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




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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

#### 2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
Actuarial	Actuarial

#### 3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
26,779.00	26,779.00

#### 4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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


4. Comments:

--

## S8. Status of Labor Agreements

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	386.4	389.4	390.4	389.4

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

Nov 15, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 31, 2017

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

Yes

If Yes, date of budget revision board adoption:

Dec 13, 2017

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

--

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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


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

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

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


--

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

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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


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

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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


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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	238.3	243.1	243.1	243.1

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Dec 13, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 05, 2017

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

Yes

If Yes, date of budget revision board adoption:

Dec 14, 2017

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

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

7. Amount included for any tentative salary schedule increases



**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)

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

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

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)

**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)

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

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


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

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

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

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

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

If No, continue with section S8C.

No

### 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	41.8	42.8	42.8	42.8

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

### Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
60,172	90,258	90,258
1.0%	1.5%	0.0%

### Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.5(a)? (If Yes, provide copies to the county office of education.)

No

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

No

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

Comments:  
(optional)

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

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SACS2017ALL Financial Reporting Software - 2017.2.0  
12/5/2017 2:43:55 PM

07-61721-0000000

First Interim  
2017-18 Projected Totals  
Technical Review Checks

Liberty Union High

Contra Costa 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)
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## IMPORT CHECKS

### GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	6387	-385.77
Explanation:Corrected payroll expenses from prior year.		
Total of negative resource balances for Fund 01		-385.77

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

FUND	RESOURCE	OBJECT	VALUE
01	6387	9790	-385.77
Explanation:This was corrected.			

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0  
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07-61721-0000000

First Interim  
2017-18 Original Budget  
Technical Review Checks

Liberty Union High

Contra Costa County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750)  
do not net to zero for all funds. EXCEPTION

FUND	OBJECT 5750
01	11,700.00
11	6,000.00
63	-17,900.00
Net:	-200.00

Explanation: This was corrected.

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

FUND	RESOURCE	NEG. EFB
01	6300	-250,707.00
Explanation: This was resolved.		
Total of negative resource balances for Fund 01		-250,707.00
73	9010	-11,854.00
Explanation: This was resolved.		
Total of negative resource balances for Fund 73		-11,854.00

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

FUND	RESOURCE	OBJECT	VALUE
01	6300	9790	-250,707.00
Explanation: this was resolved.			
73	9010	9790	-11,854.00
Explanation: This was resolved.			

## **SUPPLEMENTAL CHECKS**

## **EXPORT CHECKS**

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0  
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07-61721-0000000

First Interim  
2017-18 Projected Totals  
Technical Review Checks

Liberty Union High

Contra Costa County

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

## IMPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED



CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	6387	-385.77
Explanation: Corrected payroll expenses from prior year.		
Total of negative resource balances for Fund 01		-385.77

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

FUND	RESOURCE	OBJECT	VALUE
01	6387	9790	-385.77
Explanation: This was corrected.			

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

## **EXPORT CHECKS**

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

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided.  
PASSED

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

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

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

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

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

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

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

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

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Checks Completed.

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First Interim  
2017-18 Actuals to Date  
Technical Review Checks

Liberty Union High

Contra Costa County

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### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0  
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07-61721-0000000

First Interim  
2017-18 Actuals to Date  
Technical Review Checks

Liberty Union High

Contra Costa County

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## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
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CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
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CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
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LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999)  
to the lottery (resources 1100 and 6300) or from the Lottery: Instructional  
Materials (Resource 6300). PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.