



EAST SIDE

HIGH SCHOOL DISTRICT

Silicon Valley

Preparing every student to thrive in a global society.

2017-18 First Interim Financial Report



Will Full Funding Happen Before Governor Brown Leaves Office?

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December 7, 2017



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Every student graduates prepared for college and career empowered to transform and thrive in a global society.

Mission

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.

East Side Union High School District

2017-18 First Interim Report

Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) First Interim Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

The next Board information session on the budget will be held on or before February 2018. At that time, the Governor's 2018-2019 budget proposal will be known. The next financial report will be the Second Interim Report for the period ending January 31, 2018, and will be presented at a March Board meeting.

State Budget Update

The First Interim Report for 2017-18 reflects activity through October 31, 2017. For 2017-18, the Governor's Budget provided a Proposition 98 guarantee of \$74.5 billion, an increase of \$2.6 billion from the previous level. The Governor's Budget continues implementation of the Local Control Funding Formula (LCFF) with an infusion of \$1.4 billion in additional Proposition 98 revenues and \$877 million in one-time discretionary funding. The proposed \$2.6 billion LCFF increase is expected to close the 2017-18 funding gap for each school district and charter school, compared with their 2016-17 funding level adjusted for changes in ADA, by 43.19%.

The enacted budget included \$877 million in one-time discretionary funding that will be disbursed to local educational agencies (LEAs) in FY 2017-18. The one-time funds are estimated to be funded at \$147 per ADA. As in prior years, the one-time funds reduce LEAs' outstanding mandate claims on a dollar-for-dollar basis. The Governor had originally proposed to disburse the one-time funds in May 2019, however, that idea was rebuffed by the Legislature.

The enacted State Budget makes no changes to the Governor's 2017-18 Budget proposal to provide \$200 million for CTE Incentive Grant Funding, which represents the final installment of the three-year grant program. Beginning in FY 2018-19, LEAs will have to support the full costs of this program within the LEAs local control funding formula allocation.

Legislative Analyst's Outlook

The Legislative Analyst's Office (LAO) reported in their recent report titled *2018-19 California's Fiscal Outlook*, provides an update of the condition of the current year budget and a forecast of revenues and expenditures through 2018-19. The LAO estimates significant increased Proposition 98 minimum guarantees in both the current year and upcoming fiscal year. The LAO believes that the increases, combined with Proposition 98 funds freed up from prior year one-time spending, could provide an opportunity for Governor Brown to fully fund the Local Control Funding Formula in FY 2018-19.

The LAO's analysis concludes that the proposition guarantee in the current year is up \$651 million. The LAO stated that the increase is due primarily to their assumption of higher General Fund tax revenue and is largely paid for by higher than anticipated local property taxes. For 2018-19, the LAO forecasts an increase in Proposition 98 of \$2.6 billion to \$77.7 billion. In addition, an estimated \$2 billion is freed up from \$1.1 billion in one-time uses in 2017-18, declining statewide K-12 attendance (reduces LCFF costs by \$500 million) and Proposition 39 energy efficiency requirements ending (\$423 million). Combining these changes and the increased minimum guarantee, the LAO estimates the state would have \$5.3 billion in uncommitted funds for Proposition 98 in 2018-19. Of this amount, 89% would be allocated to K-12 education and 11% to the community colleges.

The LAO estimates it would take \$2.7 billion to close the remaining funding gap to LCFF full implementation, increasing year over year LCFF funding by 4.8%. Even after fully funding the LCFF, Proposition 98 spending could be used for existing obligations such as:

- K-14 cost of living adjustments—\$228 million
- Multiyear agreement to increase preschool funding—\$34 million
- Community College Promise Program (first year free tuition)—\$31 million

With the additional Proposition 98 resources, the LAO notes that the Legislature could choose to augment base LCFF rates, which helps all districts accommodate higher expenses such as rising pension costs.

Finally, the LAO noted that employer contributions to the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) will be a major strain on the budgets of schools and community colleges. The 2014-15 Budget Act included a plan to fully fund the CalSTRS unfunded liability within about 30 years, with employer contribution rates increasing from 8.25% in 2013-14 to 19.1% by 2020-21. In addition, the CalPERS governing board has increased rates as well. The latest actuarial estimates suggest that employer contribution rates for CalPERS will increase from 11.4% in 2013-14 to 23.8% by 2020-21.

State Economy

The November *Finance Bulletin* from the Department of Finance (DOF) shows that revenues from the personal income tax (PIT) declined slightly and missed projection by \$67 million. Year-to-date PIT revenues continue to outperform expectations, with \$80 million coming in above the forecast through October. Sales and use tax receipts for October were \$122 million above the month's forecast of \$2.248 billion. Year-to-date sales and use tax revenues are \$369 million above forecast. Corporation tax revenues were \$87 million below the month's forecast of \$364 million, however, year-to-date corporate tax revenues are up \$139 million above forecast.

The *Finance Bulletin* also reports that the unemployment rates for the U.S. and California continue to fall to new historical lows. In September, the U.S. unemployment rate was 4.1% which represents a 17 year low, while the rate for California held steady at 5.1 percent. The performance of the state's labor market in September is improving, following a disappointing 7,700 jobs added in August, California rebounded in September with the gain of 52,200 nonfarm jobs added.

On the state housing front, the *Finance Bulletin* notes that residential building permits totaled 94,000 units on a seasonally adjusted basis in September, following six consecutive months with over 100,000 permits issued. Permits for single-family housing rose 2.9 percent to 59,000 units, while permits for multifamily housing fell 37% to 35,000 units in September. The California median home price slipped but remained above \$500,000.

ESUHSD 2017-2018 Fiscal Overview

In June, when the district adopted its 2017-18 multi-year budget, the district's budget for FY 2019-20 was projecting a \$27 million deficit with an estimated ending fund balance reserve of **-6.15%**. By FY 2019-20, the district would have been unable to meet its state 3% minimum reserve unless substantive actions were taken. In order to address the budget shortfall and provide a positive budget forecast, the Board approved a resolution to reduce expenditures in FY 2018-19 and FY 2019-20 by \$11.4 and \$15.6 million, respectively. The reductions were planned as reductions in force (RIF) which totaled 106.65 ftes in FY 2018-19 and an additional 34.1 ftes in FY 2019-20 in order to provide for a positive budget.

The District's adopted budget was impacted by several changes in the final State enacted budget. The final State budget reduced the LCFF Gap funding percentage in FY 17-18 through FY 19-20 resulting in a loss of \$1.5 million to ESUHSD. One-time discretionary funds totaling \$877 million were added to the State budget resulting in a revenue gain to ESUHSD of \$3.2 million. There were no other major changes to the enacted budget.

The other notable changes since budget adoption, involves the unaudited actual which actually provided for a \$1.05 million increase over the estimated actual as presented in June. The district's CBEDS enrollment increased to 23,369 (excluding county COE) which represents an increase of 188 enrollment over the budgeted enrollment estimate. The adopted budget had projected an October CBEDS enrollment count of 23,181. The higher October enrollment count will result in a higher P-2 ADA, which provides the basis for determining the District's current year local control state revenues. The projected P-2 ADA estimate for FY 2017-18 has been updated to reflect an increase in budgeted CBEDS enrollment. The adjustment to P-2 represents an increase of 161 students or \$1.9 million through FY 2019-20.

At First Interim, the district's budget for FY 2017-18 reflects an increase in estimated surplus from \$31.5 million to \$39.4 million which represents an increase of \$7.9 million. The estimated deficits for FY 2017-18 decreases by \$14,793,265 to \$7,786,084 and increases from \$6,848,162 million to \$11,141,449 in FY 2018-19. The increase in current year surplus is primarily reflective of increased one-time LCFF revenue and improved enrollment.

At First Interim, unrestricted reserves total \$35.8 million and represents undesignated reserves of 12.77 %. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves (including Fund 17) that could be used for any purpose to fund District operations. Negotiations for FY 2017-18 are still unsettled with the East Side Teachers Association (ESTA) and no assumptions are made in the current year budget. The Classified Employees Association (CSEA) has settled for a zero pay increase for FY 2017-18 based on the district's on-going budget deficit.

Deficit Spending/Ending Fund Balance Short-fall

Although the State and the District is projecting increased revenues from a robust economy, the District's deficit spending is projected to escalate over the next few years with continued demands on the budget which include higher pension costs for employees, increasing health and benefit cost, declining enrollment, higher special education, and food services costs which all continue to adversely impact the District's budget. The estimated deficit for FY 2017-18 is projected to be \$7.8 million and has improved slightly since budget adoption.

The district's excess reserves have been critical in mitigating projected budget shortfalls and state revenue take-backs during the last recession. By fiscal year 2019-20, the excess reserves and State mandated 3% reserve are projected to be fully depleted and the district is projected to have a \$17 million budget shortfall unless immediate remediation steps are taken. The district's Governing Board has taken remediation steps by passing a reduction in force resolution in June which reduces 140.75 ftes cumulatively in FY 2018-19 and FY 2019-20. The Board resolution will be adjusted in February 2018 to reflect improvements in the budget at first interim and the Governor's proposed 2018-19 recommended budget.

Revenue Summary

The District's projected revenues at First Interim total \$270 million and represents a \$7 million increase since budget adoption. The increase is mainly attributable to the receipt of \$3.3 million for one-time discretionary monies related to the LCFF. There were other miscellaneous increases and decreases in other revenue categories for LCFF, Federal, and local revenues.

A summary of the specific changes and adjustments in revenues by category is as follows:

Local Control Funding Formula (LCFF)

The Local Control Funding model provides an equal base grant per pupil across the four grade spans (i.e. K-3, 4-6, 7-8, and 9-12). The base grant is the same for all school districts and charter schools. For ESUHSD, our FY 2017-18 base grant totals \$8,712 per ADA plus add-ons. There is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English language learners, and foster youth. There is also an additional concentration grant for eligible students exceeding 55% of enrollment. At First Interim, the district's estimated enrollment for targeted eligible students totals almost 52.6% and represents a slight decrease from the 2017-18 Adopted budget.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's projected Federal revenues have increased slightly by \$851k since budget adoption. The increase is mainly attributable to changes and adjustments in Federal awards for Title I and Title II carry-over.

Other State/Other Local

Other State revenues have increased by \$5.7 million since the budget was adopted. The increase was mainly attributable to the receipt of State one-time discretionary funds totaling \$3.3 million and \$2.2 million for STRS on Behalf and a slight increase in State lottery funds. Other local funds decreased by \$478k and were primarily a result of a decrease in local clearing projection and other miscellaneous items.

Contribution to Special Ed & Other Transfers

Contributions for Special Education and Other Transfers increased slightly by \$ 242k since budget adoption.

Expenditure Summary

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the district.

The District's projected expenses at First Interim total \$277.8 million and represent a \$50k increase since budget adoption. A summary of changes for specific expenditure categories is presented below.

Certificated and Classified Salaries

There were significant changes in variances within the expenditure categories for certificated and classified salaries for the reporting period ending October 31, 2017 due primarily to negotiated settlements. There was a \$1.4 million decrease in certificated salaries expense as a result of \$600k savings from the supplemental early retirement program and attrition, and \$800k to re-categorize salaries in special education. Classified salaries decreased by \$579k and represent \$350k savings from open positions and \$230k in other adjustments.

Employee Benefits

In the area of employee benefits, there was a significant increase of \$1.8 million since budget adoption. The increase was mainly attributable to accounting for STRS on Behalf totaling \$2.2 million and other adjustments.

Books, Supplies, and Contracted Services

In the category of Books and Supplies and Operations and Contracted Services, there was a decrease of 965k. The decrease was primarily attributable to \$1.2 million in savings from textbook adoption. The remaining adjustments are attributable to other changes in allocation expenses.

Other Outgo

In the category of other outgo, there was a \$1.1 million increase in the Career Tech Incentive Grant Pass through.

There were no other significant changes in the other expense categories.

Ending Balance Summary

At First Interim, the District projects an ending fund balance plus general reserve of approximately \$39.4 million for FY 2017-18. This amount represents an increase of \$7.8 million since budget adoption. The increase is primarily related to an increase in one-time revenues and increased enrollment.

The State requires a District our size to maintain an ending reserve equal to three percent of total expenditures and other uses. At First Interim, the District's 3% reserve equals \$8.4 million.

The district's ending fund balance designations are as follows:

Designations

Revolving Cash	\$ 2,500
Stores	\$ 232,487
Economic Uncertainty 6% (Fund 17)	\$ 8,369,109
Legally Restricted (Categorical)	\$ 3,548,935
Designated Reserve – LCAP & EIA	\$ 1,587,350
Designated Reserve – Budget Balancing	\$ <u>25,636,050</u>

Total Designations \$ 39,376,431

Reserve % - All Undesignated Reserves (including Fund 17) total 12.77% of General Fund

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of October 31, the projected restricted general fund carry-over is \$3.5 million.

Child Nutrition Fund 61/Other Funds

The Adopted budget indicated that the District's cafeteria fund is projected to have a deficit of (\$545k). At First Interim, the deficit is estimated to increase by \$170k to \$715k. In FY 2014-15, the district initiated a consultant study to review the food service program and a number of recommendations were adopted from the report. The Board has supported a number of cost saving and revenue measures over the past three years that were intended to reduce the need for increased contributions from the general fund.

Other Post Employment Benefit (OPEB) Fund 71/Other Funds

The Adopted Budget had projected an ending fund balance at fiscal year end for the OPEB fund at \$20.5 million. At First Interim, the ending fund balance is now projected at \$21.3 million. The OPEB fund is utilized to accumulate funds and pay post employment benefits for eligible ESUHSD retirees. The funds are managed by a third party administrator and is subject to increases and decreases depending on investment returns

There have been no notable changes in other District funds and programs at First Interim.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District’s unrestricted general fund. The District’s LCAP budget provides supplemental services to the District’s English language learners, economically disadvantaged, and migrant education students throughout the District. The Local Control Accountability Plan augments and provides supplemental support services for counseling, common core math, class size reduction, A-G Credit Recovery, and other programs and services. The LCFF (supplemental) revenue of \$16.6 million is augmented by funds previously designated for EIA totaling \$2.8 million, which under current law must continue to support and provide supplemental services to students throughout the District. The total supplemental expenditure budget when combining both resources total \$19.8 million.

Updated as of First Interim for the period ending (October 31, 2017)

Components	EIA (Supplemental)	LCFF (Supplemental)	Total (Supplemental)
Revenues	\$2,831,032	\$16,639,482	\$19,470,514
Expenses	\$2,953,338	\$16,827,108	\$19,780,446
Excess (Deficiency)	(\$122,306)	(\$187,626)	(\$309,932)
Beginning Balance	\$264,602	\$1,632,680	\$1,897,281
Ending Balance (est.)	\$142,296	\$1,445,054	\$1,587,350

Board Approved Reduction in Force

Chart A below represents the Board Adopted resolution which was passed in June 2017 with associated FTE cumulative reductions totaling 140.75 representing a general fund savings of \$27 million over two years. Chart B represents changes and adjustments to the approved resolution based on an improved budget at first interim representing 27.15 less FTEs and a general fund savings of \$19 million. The resulting savings will allow ESUHSD to meet its 3% reserve requirement in FY 2019-20 based on current assumptions.

(as/of June 2017) Chart A

Employee Groups	Group %	2018-19 FTEs	2019-20 FTEs
Certificated	72.60	69.65	100.25
Classified	21.10	31	33.2
Administrator’s and Managers	6.3	6	7.3
Totals	100%	106.65	140.75

(as/of December 2017/First Interim) Chart B

Employee Groups	Group %	2018-19 FTEs	2019-20 FTEs
Certificated	70.72	48	70.4
Classified	20.04	11	36.2
Administrator’s and Managers	9.24	7	0
Totals	100%	66	113.6

Multi-Year Financial Projection

The 2017-18 Multi-Year Financial Projection (MYFP) at First Interim reflects that the District is able to maintain its' 3% District mandated reserve in 2017-18 through FY 2019-20 based on planned reductions in force as identified in the Board Resolution approved in June 2017. The approved Reduction in Force resolution will be revisited in February 2018 to reflect first interim projections and the Governor's recommended budget. The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and CalPERS contribution rates increases, enrollment fluctuations, and other variables. Salary increases, as well as any other increased expenditures, would have an impact on the ending fund balance. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as encroachment from special education.

Multi-Year Financial (with RIF as/of First Interim) Projection Summary For the General Fund:

Components (Combined)	FY 2017-18	FY 2018-19	FY 2019-20
Revenues	270,028,470	272,120,079	268,527,274
Expenses	277,814,554	283,261,528	283,152,057
Excess (Deficiency) of Revenues over Expenses	(7,786,084)	(11,141,449)	(14,624,783)
Net Increase (Decrease) in Fund Balance	(8,646,609)	(12,616,449)	(15,874,783)
Beginning Balance	39,418,943	30,772,335	18,155,885
Ending Balance before Reserve	30,772,335	18,155,885	2,281,102
General Fund Reserves & F/17	8,369,109	8,542,096	8,532,062
Ending Fund Balance (Est.)	39,376,431	26,932,968	11,048,151
Reserve %	12.77%	8.92%	3.62%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending October 31, 2017. This certification reflects that the District will end this year and the next 2 years with a positive ending fund balance contingent upon Reduction in Force actions totaling \$19 million. The Board's June 2017 RIF resolution provided for RIF reductions totaling \$27 million. A final recommendation regarding reduction in force actions will be presented at the February 2018 Board Meeting and will reflect the Governor's proposed budget recommendations.

The Governor is expected to release his 2018-19 budget in early January and it is hoped that the Governor may expand or accelerate the rate and level of funding to school districts based on better than expected revenue estimates. If the Legislative Analyst Offices revenue estimates are adopted by the Department of Finance and the Governor, then it is highly likely that the Governor may fully fund the LCFF beginning in FY 2018-19 and not FY 2020-21 as currently planned. In this instance, our district budget will improve but not enough to erase our fiscal deficit or eliminate the planned reductions in force.

Although the news coming out of Sacramento regarding the improved economy and increased State revenues is encouraging, the district continues to be plagued by increasing costs related to declining enrollment, increased STRS and PERS pension contributions, increased special education and health benefits costs. It is estimated that the cost increases related to these items are growing at a faster rate than new revenues coming into the district. As a result, deficit spending is still projected and is estimated to total \$34 million over the next three years. The district's first interim budget with proposed reductions in force leaves little margin for error or possible recession, therefore, the amount proposed for RIF could increase rapidly and reductions could be required more immediately as a result.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will work with its stakeholders to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget in an effort to avoid a RIF. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen our District.

On behalf of the Superintendent, a special thanks is extended to our Governing Board, Staff, Students, Parents and stakeholders for their continued support!

SECTION 1

2017-18 District Budget Assumptions Update and Comparative Analysis

EAST SIDE UNION HIGH SCHOOL DISTRICT
2017 / 18 First Interim - Budget Assumptions

Description	2017 / 18	2017 / 18
	Adopted Budget	First Interim
Based on SSC Dartboard		
Statutory COLA	1.56%	1.56%
LCFF Target Base	8,712	8,712
LCFF CTE	227	227
LCFF Unduplicated Count Percentage	52.75%	52.59%
LCFF Approved Funding Rate (GAP)	43.97%	43.19%
LCFF Entitlement (with prior year adjustment)	223,839,158	224,786,890
California CPI	3.11%	3.42%
Lottery Per ADA - Unrestricted	144	146
- Restricted	45	48
Mandate Cost Block Grant per ADA	56	58
Title I	3,271,388	4,047,972
Title II	653,493	806,740
Career Technical Incentive	1,418,365	2,367,885
College Readiness	0	0
California Career Pathway	2,553,099	1,643,134
Prop 39 Clean Energy Jobs Act	852,121	852,121
One Time Discretionary Revenue	0	0
Use of Facilities Rental	1,311,745	1,311,745
Enrollment (CBEDS) Projected with NPS and Post Seniors	23,453	23,646
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program	22,300 264	22,406 257
Salary Step and Column % Increases:		
Certificated	1.50%	1.50%
Classified	2.00%	2.00%
Management	1.50%	1.50%
Decrease Teacher FTEs due to Enrollment Changes	(3.60 FTEs)	(3.60 FTEs)
Increase Sp Ed Certificated Staff 10.0 FTEs	6.00	1.00
(which 4.0 FTEs are paid by Mental Health Funding)	4.00	1.00
Project Savings from SERP	(947,200)	(1,547,200)
Eliminate Garbage Truck Driver	(1.00 FTE)	(1.00 FTE)
Reduction In Force Strategy		
Certificated Staff		
Classified Staff		
Administrators/Managers/Confidentials		
Benefits:		
STRS	14.43%	14.43%
PERS	15.531%	15.531%
Medicare	1.45%	1.45%
OASDI	6.20%	6.20%
Workers' Comp	1.7860%	1.7860%
Unemployment Insurance	0.05%	0.05%
Health & Welfare Increase	3.50%	3.50%
SERP Annuity Paid by Fund 71	677,300	677,300
OPEB Paid by Fund 71	2,919,364	2,919,364
Medical Ben Exp to Self Insurance Fund, F68 (one time)	(5,100,000)	(5,100,000)
Add back Med Ben Expense in Gen Fund		
Operations:		
Augment Math Text Book Adoption	1,500,000	300,000
Utilities / Communication rates increase	10%	10%
Eliminate Garbage Landfilled Service Cost	(184,000)	(144,000)
Add Garbage & Recycle Contract Services	418,000	418,000
Properties/Liabilities Insurance rate increase	1%	1%
Increase Bus Contract for Transportation	511,000	511,000
Board Election Cost	(319,894)	(319,894)
OPEB Debt Payment	2,142,316	2,142,316
Direct Cost Transfer for Ad Ed Concurrently Enroll	40,000	40,000
Energy Efficiency Projects w Clean Energy Grant	852,121	852,121
Fund Transfer in/(out) & Contribution:		
Contribution to Special Ed	(39,621,758)	(39,863,467)
Contribution to Restr. Routine Maint.	(7,300,000)	(7,300,000)
Transfer from (to) General Reserve (F17)	0	60,000
Transfer to Child Development Fd (F12)	(374,564)	(105,727)
Transfer to Child Nutrition Svc. (F61)	(545,062)	(714,798)
Transfer to Property & Liabilities Fd (F67)	(100,000)	(100,000)

**East Side Union High School District
General Fund 2017 - 18 Proposed Budget**

Categories	2017/18 Adopted Budget			2017/18 First Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	223,839,158	-	223,839,158	224,786,890	-	224,786,890	947,732
Federal	172,516	10,267,630	10,440,146	172,516	11,119,369	11,291,885	851,739
Other State	4,613,286	14,709,070	19,322,356	8,040,976	17,017,676	25,058,652	5,736,296
Local	5,417,461	3,952,330	9,369,791	5,371,710	3,519,334	8,891,044	(478,747)
Total Revenues	234,042,421	28,929,030	262,971,451	238,372,092	31,656,379	270,028,470	7,057,020
Expenditures							
Certificated Salaries	104,491,662	20,013,288	124,504,950	104,257,274	18,840,297	123,097,571	(1,407,380)
Classified Salaries	22,495,887	10,067,757	32,563,644	22,148,217	9,835,998	31,984,214	(579,430)
Employee Benefits	53,779,584	21,319,785	75,099,368	53,549,881	23,331,505	76,881,387	1,782,018
Transfer to F67 One Time	(5,100,000)		(5,100,000)	(5,100,000)		(5,100,000)	-
Books & Supplies	4,439,604	4,398,041	8,837,645	3,493,771	4,741,791	8,235,562	(602,083)
Operation & Contracted Services	16,905,604	13,552,422	30,458,026	16,545,810	13,546,684	30,092,494	(365,533)
Capital Outlay	10,800	972,797	983,597	37,670	998,817	1,036,487	52,890
Other Outgo & ROC/P Transfer	3,382,808	5,465,500	8,848,308	3,382,808	6,632,558	10,015,366	1,167,058
Direct Support/Indirect Costs	(2,773,861)	2,200,722	(573,139)	(2,602,455)	2,031,613	(570,842)	2,297
Debt Services	2,142,316	-	2,142,316	2,142,316	-	2,142,316	-
Total Expenditures	199,774,404	77,990,312	277,764,716	197,855,292	79,959,262	277,814,554	49,838
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	34,268,017	(49,061,282)	(14,793,265)	40,516,800	(48,302,884)	(7,786,084)	7,007,181
Other Sources / Uses							
Subtract:							
Transfer to Child Nutrition Fund 61	545,062	\$ -	\$ 545,062	714,798	\$ -	\$ 714,798	169,736
Transfer to Child Development-Educare	374,564		\$ 374,564	105,727		\$ 105,727	(268,837)
Transfer to Gen Reserve Fund	0		\$ -	0		\$ -	-
Transfer to Properties/Liab Fund F67	100,000	\$ -	\$ 100,000	100,000	\$ -	\$ 100,000	-
Add:							
Transfer from Gen Reserve F17 & Others	0	\$ -	\$ -	60,000	\$ -	\$ 60,000	60,000
Contribute to Special Ed	(39,621,758)	39,621,758	\$ -	(39,863,467)	39,863,467	\$ -	-
Contribute to Restr Routine Maintenance	(7,300,000)	7,300,000	\$ -	(7,300,000)	7,300,000	\$ -	-
Transfer to Other Restricted Program	0	0	\$ -	0	0	\$ -	-
Net Increase (Decrease) in Fund Balance	(13,673,367)	(2,139,524)	(15,812,891)	(7,507,192)	(1,139,417)	(8,646,609)	7,166,282
BEGINNING BALANCE	33,708,597	5,016,624	38,725,221	\$ 34,730,592	\$ 4,688,352	\$ 39,418,943	693,722
Prior Year Store Adjustment							
ENDING BALANCE BEFORE RESERVE	20,035,230	2,877,100	22,912,330	27,223,400	3,548,935	30,772,334	7,860,005
Revolving Cash	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	-
Stores	199,980		\$ 199,980	232,487		\$ 232,487	32,507
Fund 17, General Reserve	8,424,042		\$ 8,424,042	\$ 8,369,109		\$ 8,369,109	(54,933)
ENDING FUND BALANCE	\$ 28,661,752	\$ 2,877,100	\$ 31,538,852	\$ 35,827,496	\$ 3,548,935	\$ 39,376,430	\$ 7,837,579
		10.21%			12.77%		

**East Side Union High School District
General Fund**

Ending Fund Balance

Categories	2017/18 Adopted Budget			2017/18 First Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	2,500		2,500
District Warehouse Store	199,980		199,980	232,487		232,487
Site Projected Carryover	500,000		500,000	500,000		500,000
Supplemental	1,613,912		1,613,912	1,587,350		1,587,350
For Balancing Multi-Year Projection	17,921,318		17,921,318	25,136,052		25,136,052
Restricted Categorical Programs						
Medi-Cal Billing Option		\$ 903,607	903,607		\$ 955,464	955,464
Prop 39 - Clean Energy			-			-
Educator Effectiveness Grant			-	\$ 636,726		636,726
Restricted Lottery			-			-
College Readiness		\$ 819,842	819,842	\$ 619,144		619,144
Restricted Routine Maintenance		\$ 505,595	505,595	\$ 566,749		566,749
Special Ed Mental Health		\$ 648,056	648,056	\$ 770,852		770,852
Fund 17, General Reserve	8,424,042		8,424,042	8,369,109		8,369,109
ENDING FUND BALANCE	28,661,752	2,877,100	\$ 31,538,852	35,827,498	3,548,935	\$ 39,376,433
		10.21%			12.77%	

**East Side Union High School District
Restricted General Fund**

Categories	2017/18 Adopted Budget			2017/18 First Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
LCFF	0	0	0	0	0	0	0
Federal	6,350,550	3,917,080	10,267,630	7,184,535	3,934,834	11,119,369	851,739
Other State	13,457,384	1,251,686	14,709,070	15,769,419	1,248,257	17,017,676	2,308,606
Local	3,347,581	604,749	3,952,330	2,977,535	541,799	3,519,334	(432,996)
Total Revenues	23,155,515	5,773,515	28,929,030	25,931,489	5,724,890	31,656,379	2,727,349
Expenditures							
Certificated Salaries	5,501,670	14,511,618	20,013,288	5,165,812	13,674,485	18,840,297	(1,172,991)
Classified Salaries	4,104,705	5,963,052	10,067,757	3,903,317	5,932,681	9,835,998	(231,760)
Employee Benefits	10,686,597	10,633,188	21,319,785	12,730,749	10,600,756	23,331,505	2,011,721
Books & Supplies	4,282,941	115,100	4,398,041	4,559,251	182,541	4,741,791	343,750
Operation & Contracted Services	5,679,619	7,872,803	13,552,422	4,865,719	8,680,965	13,546,684	(5,739)
Capital Outlay	972,797	0	972,797	998,817	0	998,817	26,020
Other Outgo	291,319	5,174,181	5,465,500	1,181,688	5,450,870	6,632,558	1,167,058
Direct Support/Indirect Costs	821,689	1,379,033	2,200,722	692,779	1,338,834	2,031,613	(169,109)
Total Expenditures	32,341,337	45,648,975	77,990,312	34,098,131	45,861,131	79,959,262	1,968,950
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(9,185,822)	(39,875,460)	(49,061,282)	(8,166,643)	(40,136,241)	(48,302,884)	758,398
Other Sources / Uses							
Transfer in / out	7,300,000	39,621,758	46,921,758	7,300,000	39,863,467	47,163,467	241,709
Other Transfer in	0		0	0		0	0
Net Increase (Decrease) in Fund Balance	(1,885,822)	(253,702)	(2,139,524)	(866,643)	(272,774)	(1,139,417)	1,000,107
BEGINNING BALANCE	4,114,866	901,758	5,016,624	3,644,725	1,043,626	4,688,352	(328,272)
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	2,229,044	648,056	2,877,100	2,778,082	770,852	3,548,935	671,835

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund Unrestricted LCAP Supplemental

Categories	2017/18 Adopted Budget			2017/18 First Interim			Variance
	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined	
Revenues							
LCFF	2,831,032	16,609,479	19,440,511	2,831,032	16,639,482	19,470,514	30,003
Federal			-			-	
Other State			-			-	
Local			-			-	
Total Revenues	2,831,032	16,609,479	19,440,511	2,831,032	16,639,482	19,470,514	30,003
Expenditures							
Certificated Salaries	1,411,182	10,035,069	11,446,251	1,344,243	10,626,080	11,970,323	524,072
Classified Salaries	203,788	847,102	1,050,890	202,509	847,602	1,050,111	(779)
Employee Benefits	519,648	4,548,940	5,068,588	500,382	4,721,426	5,221,808	153,220
Books & Supplies	204,000	13,500	217,500	232,534	10,200	242,734	25,234
Operation & Contracted Services	614,722	1,250,800	1,865,522	673,670	621,800	1,295,470	(570,052)
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	2,953,341	16,695,411	19,648,751	2,953,338	16,827,108	19,780,446	131,694
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(122,309)	(85,932)	(208,240)	(122,306)	(187,626)	(309,932)	(101,691)
Other Sources / Uses							
Net Increase (Decrease) in Fund Balance	(122,309)	(85,932)	(208,240)	(122,306)	(187,626)	(309,932)	(101,691)
BEGINNING BALANCE	162,087	1,660,065	1,822,152	264,602	1,632,680	1,897,281	75,129
ENDING FUND BALANCE	39,778	1,574,133	1,613,912	142,296	1,445,054	1,587,350	(26,562)

SECTION 2

Enrollment and Average Daily Attendance (ADA) Update Through 2019/20

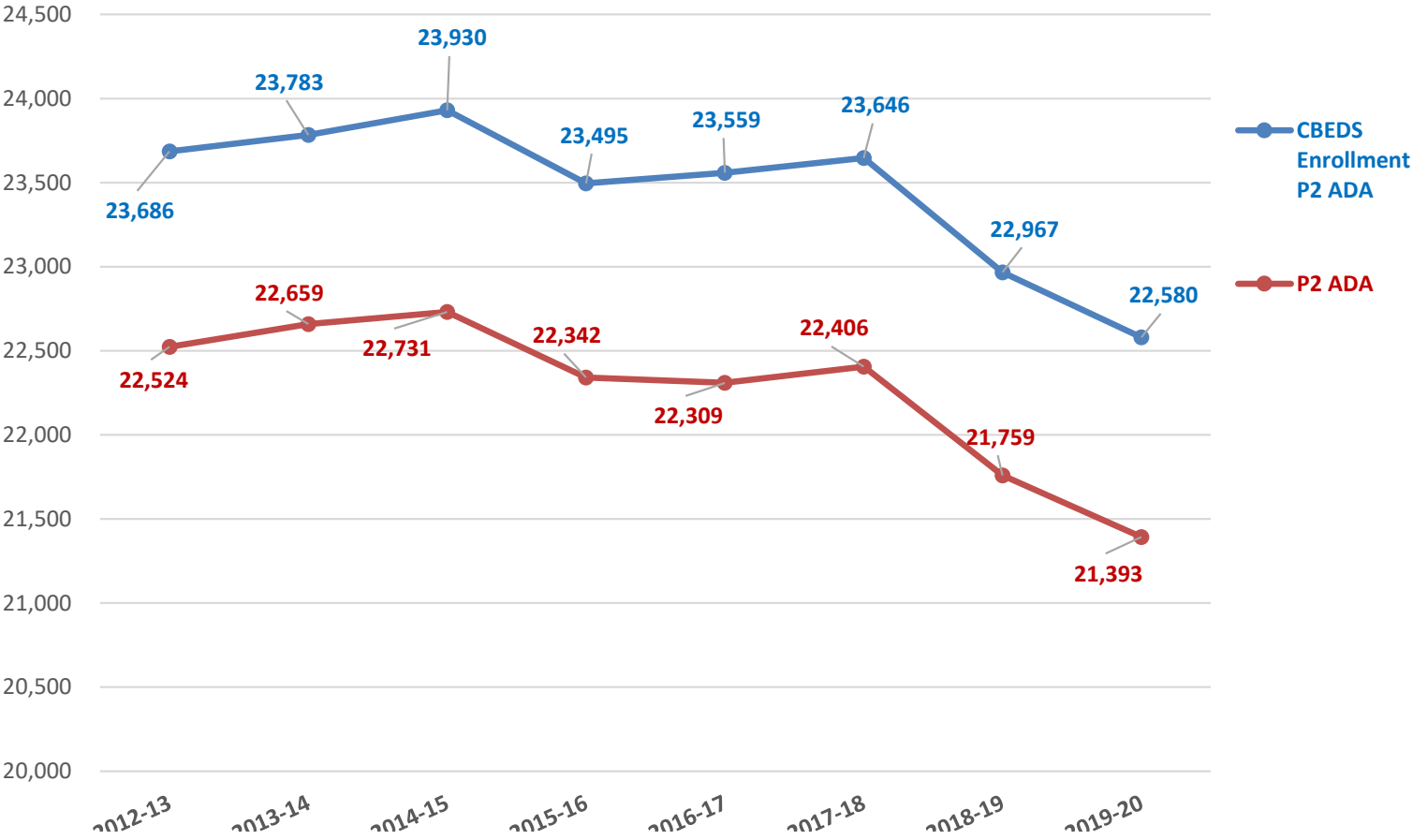
East Side Union High School District
Enrollment/ADA Projections Through 2019/20

Fiscal Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grade	CBEDS Enrollment							
Level	Actual	Actual	Actual	Actual	Actual	Prelim CBEDS	Projected	Projected
9	5674	5767	5988	5555	5617	5725	5417	5289
10	5961	5683	5760	5948	5626	5615	5668	5311
11	5856	5999	5713	5694	5981	5671	5627	5710
12	6009	5874	5993	5806	5817	6106	5726	5741
Post Seniors	124	156	174	164	172	196	196	196
NPS	62	53	57	70	74	56	56	56
Total CBEDS Enrollment	23,686	23,532	23,685	23,237	23,287	23,369	22,690	22,303
COE Sp Ed		251	245	258	272	277	277	277
P2 ADA	22,524	22,659	22,731	22,342	22,309	22,406	21,759	21,393
Enrollment to ADA %	95.09%	95.27%	94.99%	95.09%	94.69%	94.76%	94.74%	94.74%

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Since 2013/14 COE Sp Ed ADA has been funded with the District ADA. In East Side Union High School District, the ADA figure is on average **94.7%** of CBEDS enrollment.

East Side Union High School District Enrollment / ADA Projections



SECTION 3

2017/18 – 2019/20

Multi-Year Budget

Assumptions and Fiscal Update

EAST SIDE UNION HIGH SCHOOL DISTRICT
2017 / 18 First Interim - Budget Assumptions

	2017 / 18	2018 / 19	2019 / 20
Description	First Interim	Projection	Projection
Based on SSC Dartboard			
Statutory COLA	1.56%	2.15%	2.35%
LCFF Target Base	8,712	8,899	9,108
LCFF CTE	227	231	237
LCFF Unduplicated Count Percentage	52.59%	52.17%	51.60%
LCFF Approved Funding Rate (GAP)	43.19%	66.12%	64.92%
LCFF Entitlement (with prior year adjustment)	224,786,890	231,550,225	230,882,928
California CPI	3.42%	3.35%	3.02%
Lottery Per ADA - Unrestricted	146	146	146
- Restricted	48	48	48
Mandate Cost Block Grant per ADA	58	58	58
Title I	4,047,972	4,135,003	4,232,176
Title II	806,740	824,085	832,670
Career Technical Incentive	2,367,885	2,000,000	0
College Readiness	0	0	0
California Career Pathway	1,643,134	835,095	0
Prop 39 Clean Energy Jobs Act	852,121	0	0
One Time Discretionary Revenue	0	0	0
Use of Facilities Rental	1,311,745	1,311,745	1,311,745
Enrollment (CBEDS) Projected with NPS and Post Seniors	23,646	22,967	22,580
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program	22,406 257	22,379 253	21,736 253
Salary Step and Column % Increases:			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Decrease Teacher FTEs due to Enrollment Changes	(3.60 FTEs)	(22.60 FTEs)	(12.80 FTEs)
Increase Sp Ed Certificated Staff 10.0 FTEs (which 4.0 FTEs are paid by Mental Health Funding)	1.00 1.00		
Project Savings from SERP	(1,547,200)		
Eliminate Garbage Truck Driver	(1.00 FTE)		
Reduction In Force Strategy			
Certificated Staff		(48.0 FTEs)	(22.40 FTEs)
Classified Staff		(11.00 FTEs)	(25.20 FTEs)
Administrators/Managers/Confidentials		(7.00 FTEs)	
Benefits:			
STRS	14.43%	16.28%	18.13%
PERS	15.531%	18.10%	20.80%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.7860%	1.7860%	1.7860%
Unemployment Insurance	0.05%	0.05%	0.05%
Health & Welfare Increase	3.50%	6.00%	6.00%
SERP Annuity Paid by Fund 71	677,300	677,300	677,300
OPEB Paid by Fund 71	2,919,364	2,919,364	2,919,364
Medical Ben Exp to Self Insurance Fund, F68 (one time)	(5,100,000)		
Add back Med Ben Expense in Gen Fund		5,100,000	
Operations:			
Augment Math Text Book Adoption	300,000	(300,000)	
Utilities / Communication rates increase	10%	10%	10%
Eliminate Garbage Landfilled Service Cost	(144,000)		
Add Garbage & Recycle Contract Services	418,000		
Properties/Liabilities Insurance rate increase	1%	10%	10%
Increase Bus Contract for Transportation	511,000		
Board Election Cost	(319,894)	320,000	(320,000)
OPEB Debt Payment	2,142,316	2,187,272	2,228,343
Direct Cost Transfer for Ad Ed Concurrently Enroll	40,000	40,000	40,000
Energy Efficiency Projects w Clean Energy Grant	852,121		
Fund Transfer in/(out) & Contribution:			
Contribution to Special Ed	(39,863,467)	(42,105,030)	(44,968,399)
Contribution to Restr. Routine Maint.	(7,300,000)	(7,300,000)	(7,300,000)
Transfer from (to) General Reserve (F17)	60,000	(225,000)	0
Transfer to Child Development Fd (F12)	(105,727)	(550,000)	(550,000)
Transfer to Child Nutrition Svc. (F61)	(714,798)	(600,000)	(600,000)
Transfer to Property & Liabilities Fd (F67)	(100,000)	(100,000)	(100,000)

**East Side Union High School District
General Fund 2017 - 18 First Interim w/RIF**

Categories	2017/18 First Interim			2018/19 Projection			2019/20 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	224,786,890	-	224,786,890	231,550,225	-	231,550,225	230,882,928	-	230,882,928
Federal	172,516	11,119,369	11,291,885	172,516	11,616,386	11,788,902	172,516	11,526,252	11,698,768
Other State	8,040,976	17,017,676	25,058,652	4,591,296	14,841,565	19,432,862	4,499,429	12,098,852	16,598,281
Local	5,371,710	3,519,334	8,891,044	5,394,710	3,953,380	9,348,090	5,393,917	3,953,380	9,347,297
Total Revenues	238,372,092	31,656,379	270,028,470	241,708,747	30,411,332	272,120,079	240,948,790	27,578,484	268,527,274
Expenditures									
Certificated Salaries	104,257,274	18,840,297	123,097,571	104,335,133	19,122,901	123,458,034	104,940,160	18,310,745	123,250,905
Classified Salaries	22,148,217	9,835,998	31,984,214	22,591,181	9,976,717	32,567,898	23,043,005	10,152,251	33,195,256
RIF Budget Reduction				(7,214,902)		(7,214,902)	(12,134,391)		(12,134,391)
Employee Benefits	53,549,881	23,331,505	76,881,387	57,429,490	24,440,969	81,870,459	61,947,789	25,266,717	87,214,506
Transfer to F67 One Time	(5,100,000)		(5,100,000)						
Books & Supplies	3,493,771	4,741,791	8,235,562	3,093,771	4,708,224	7,801,995	3,093,771	3,741,324	6,835,095
Operation & Contracted Services	16,545,810	13,546,684	30,092,494	17,926,132	13,804,274	31,730,406	18,501,400	13,055,591	31,556,991
Capital Outlay	37,670	998,817	1,036,487	10,670	82,696	93,366	10,670	82,696	93,366
Other Outgo & ROC/P Transfer	3,382,808	6,632,558	10,015,366	3,451,768	7,831,103	11,282,871	3,528,764	7,921,669	11,450,433
Direct Support/Indirect Costs	(2,602,455)	2,031,613	(570,842)	(2,625,500)	2,109,629	(515,871)	(2,626,586)	2,088,139	(538,447)
Debt Services	2,142,316	-	2,142,316	2,187,272	-	2,187,272	2,228,343	-	2,228,343
Total Expenditures	197,855,292	79,959,262	277,814,554	201,185,016	82,076,513	283,261,528	202,532,924	80,619,132	283,152,057
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	40,516,800	(48,302,884)	(7,786,084)	40,523,732	(51,665,181)	(11,141,449)	38,415,866	(53,040,649)	(14,624,783)
Other Sources / Uses									
Subtract:									
Transfer to Child Nutrition Fund 61	714,798	\$ -	\$ 714,798	600,000	\$ -	\$ 600,000	600,000	\$ -	\$ 600,000
Transfer to Child Development-Educare	105,727		\$ 105,727	550,000		\$ 550,000	550,000		\$ 550,000
Transfer to Gen Reserve Fund	0		\$ -	225,000		\$ 225,000	0		\$ -
Transfer to Properties/Liab Fund F67	100,000	\$ -	\$ 100,000	100,000	\$ -	\$ 100,000	100,000	\$ -	\$ 100,000
Add:									
Transfer from Gen Reserve F17	60,000	\$ -	\$ 60,000	0	\$ -	\$ -	0	\$ -	\$ -
Transfer to Other Restricted Programs	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
Contribute to Special Ed	(39,863,467)	39,863,467	\$ -	(42,105,030)	42,105,030	\$ -	(44,968,399)	44,968,399	\$ -
Contribute to Restr Routine Maintenance	(7,300,000)	7,300,000	\$ -	(7,300,000)	7,300,000	\$ -	(7,300,000)	7,300,000	\$ -
Transfer to Other Restricted Program	0	0	\$ -	0	0	\$ -	0	0	\$ -
Net Increase (Decrease) in Fund Balance	(7,507,192)	(1,139,417)	(8,646,609)	(10,356,298)	(2,260,151)	(12,616,449)	(15,102,533)	(772,250)	(15,874,783)
BEGINNING BALANCE	\$ 34,730,592	\$ 4,688,352	\$ 39,418,943	\$ 27,223,400	\$ 3,548,935	\$ 30,772,334	\$ 16,867,101	\$ 1,288,784	\$ 18,155,885
Prior Year Store Adjustment									
ENDING BALANCE BEFORE RESERVE	27,223,400	3,548,935	30,772,334	16,867,101	1,288,784	18,155,885	1,764,568	516,534	2,281,102
Revolving Cash	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500
Stores	232,487		\$ 232,487	\$ 232,487		\$ 232,487	\$ 232,487		\$ 232,487
Fund 17, General Reserve	\$ 8,369,109		\$ 8,369,109	\$ 8,542,096		\$ 8,542,096	\$ 8,532,062.00		\$ 8,532,062
ENDING FUND BALANCE	\$ 35,827,496	\$ 3,548,935	\$ 39,376,430	\$ 25,644,184	\$ 1,288,784	\$ 26,932,968	\$ 10,531,617	\$ 516,534	\$ 11,048,151
	12.77%			8.92%			3.62%		3.62%

**East Side Union High School District
General Fund**

Ending Fund Balance

Categories	2017/18 First Interim			2018/19 Projection			2019/20 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
District Warehouse Store	232,487		232,487	232,487		232,487	232,487		232,487
Site Projected Carryover	500,000		500,000	500,000		500,000	0		-
Supplemental	1,587,350		1,587,350	1,640,030		1,640,030	1,165,042		1,165,042
For Balancing Multi-Year Projection	25,136,050		25,136,050	14,727,072		14,727,072	599,526		599,526
Restricted Categorical Programs									
Medi-Cal Billing Option		\$ 955,464	955,464		\$ 754,908	754,908		\$ 255,595	255,595
Prop 39 - Clean Energy			-			-			-
Educator Effectiveness Grant		\$ 636,726	636,726			-			-
Restricted Lottery			-			-			-
College Readiness		\$ 619,144	619,144			-			-
Restricted Routine Maintenance		\$ 566,749	566,749			-			-
Special Ed Mental Health		\$ 770,852	770,852		\$ 533,876	533,876		\$ 260,939	260,939
Fund 17, General Reserve	8,369,109		8,369,109	8,542,096		8,542,096	8,532,062		8,532,062
ENDING FUND BALANCE	35,827,496	3,548,935	\$ 39,376,431	25,644,184	1,288,784	\$ 26,932,968	10,531,617	516,534	\$ 11,048,151
	12.77%			8.92%			3.62%		

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund Unrestricted LCAP Supplemental

Categories	2017/18 First Interim			2018/19 Projection			2019/20 Projection		
	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined	Supp-E	Supplemental	Combined
Revenues									
LCFF	2,831,032	16,639,482	19,470,514	3,041,032	17,651,282	20,692,314	3,111,032	17,756,610	20,867,642
Federal			-			-			-
Other State			-			-			-
Local			-			-			-
Total Revenues	2,831,032	16,639,482	19,470,514	3,041,032	17,651,282	20,692,314	3,111,032	17,756,610	20,867,642
Expenditures									
Certificated Salaries	1,344,243	10,626,080	11,970,323	1,364,407	10,785,471	12,149,878	1,384,873	10,947,253	12,332,126
Classified Salaries	202,509	847,602	1,050,111	206,559	864,554	1,071,113	210,690	881,845	1,092,535
Employee Benefits	500,382	4,721,426	5,221,808	543,872	5,098,379	5,642,251	594,704	5,546,872	6,141,576
Books & Supplies	232,534	10,200	242,734	232,534	10,200	242,734	232,534	10,200	242,734
Operation & Contracted Services	673,670	621,800	1,295,470	673,670	859,989	1,533,659	673,670	859,989	1,533,659
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	2,953,338	16,827,108	19,780,446	3,021,042	17,618,592	20,639,634	3,096,471	18,246,158	21,342,630
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(122,306)	(187,626)	(309,932)	19,990	32,690	52,680	14,561	(489,548)	(474,988)
Other Sources / Uses									
Net Increase (Decrease) in Fund Balance	(122,306)	(187,626)	(309,932)	19,990	32,690	52,680	14,561	(489,548)	(474,988)
BEGINNING BALANCE	264,602	1,632,680	1,897,281	142,296	1,445,054	1,587,350	162,286	1,477,744	1,640,030
ENDING FUND BALANCE	142,296	1,445,054	1,587,350	162,286	1,477,744	1,640,030	176,847	988,195	1,165,042

**East Side Union High School District
Restricted General Fund**

Categories	2017/18 First Interim			2018/19 Projection			2019/20 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
LCFF	0	0	0	0	0	0	0	0	0
Federal	7,184,535	3,934,834	11,119,369	7,322,118	4,294,268	11,616,386	7,464,765	4,061,487	11,526,252
Other State	15,769,419	1,248,257	17,017,676	13,593,308	1,248,257	14,841,565	10,850,595	1,248,257	12,098,852
Local	2,977,535	541,799	3,519,334	3,347,581	605,799	3,953,380	3,347,581	605,799	3,953,380
Total Revenues	25,931,489	5,724,890	31,656,379	24,263,008	6,148,324	30,411,332	21,662,941	5,915,543	27,578,484
Expenditures									
Certificated Salaries	5,165,812	13,674,485	18,840,297	5,243,299	13,879,602	19,122,901	4,222,949	14,087,796	18,310,745
Classified Salaries	3,903,317	5,932,681	9,835,998	3,925,383	6,051,334	9,976,717	3,979,891	6,172,361	10,152,251
Employee Benefits	12,730,749	10,600,756	23,331,505	13,113,336	11,327,634	24,440,969	13,012,264	12,254,454	25,266,717
Books & Supplies	4,559,251	182,541	4,741,791	4,524,236	183,988	4,708,224	3,557,336	183,988	3,741,324
Operation & Contracted Services	4,865,719	8,680,965	13,546,684	4,865,719	8,938,555	13,804,274	3,851,719	9,203,873	13,055,591
Capital Outlay	998,817	0	998,817	82,696	0	82,696	82,696	0	82,696
Other Outgo	1,181,688	5,450,870	6,632,558	1,106,688	6,724,415	7,831,103	106,688	7,814,981	7,921,669
Direct Support/Indirect Costs	692,779	1,338,834	2,031,613	724,826	1,384,803	2,109,629	648,713	1,439,426	2,088,139
Total Expenditures	34,098,131	45,861,131	79,959,262	33,586,182	48,490,331	82,076,513	29,462,254	51,156,878	80,619,132
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(8,166,643)	(40,136,241)	(48,302,884)	(9,323,174)	(42,342,007)	(51,665,181)	(7,799,313)	(45,241,335)	(53,040,649)
Other Sources / Uses									
Transfer in / out	7,300,000	39,863,467	47,163,467	7,300,000	42,105,030	49,405,030	7,300,000	44,968,399	52,268,399
Other Transfer in	0	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(866,643)	(272,774)	(1,139,417)	(2,023,174)	(236,977)	(2,260,151)	(499,313)	(272,936)	(772,250)
BEGINNING BALANCE	3,644,725	1,043,626	4,688,352	2,778,082	770,852	3,548,935	754,908	533,876	1,288,784
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	2,778,082	770,852	3,548,935	754,908	533,876	1,288,784	255,595	260,939	516,534

SECTION 4

Other Funds

East Side Union High School District

2017 - 18 First Interim – Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Since 2015/16 the Governor has provided and dedicated funding to Adult Education as part of a Block Grant, the program also receives some Federal grants. The program is projected to have a balance of \$883 thousand for the fiscal year ending June 30, 2018.

Child Development Fund – 12

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and local parent fees. The District partners with Educare California at Silicon Valley (ECSV) for the Educare California Program. The Program has been under enrolled in the last couple of years. The District projects to contribute \$106 thousand from General Fund to the Program.

Deferred Maintenance Fund – 14

F14 is projected to have a balance of \$19 thousand for the fiscal year ending June 30, 2018. The District will set aside some of the Restricted Routine Maintenance Fund to upkeep the deferred maintenance projects. In addition, the District has \$11.5 million in Fund 35 balance which could also be used to support deferred maintenance requirements and emergency capital improvements.

General Reserve Fund for Other than Capital Outlay Projects – 17

This fund is used primarily to set aside the State required amount for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. The fund is projected to have a balance of \$8.4 million for the fiscal year ending June 30, 2018.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$5 million for the fiscal year ending June 30, 2018.

Building Fund – 22

The purpose of this fund is for educational technology support, equipment, infrastructure and other technical system cost in accordance to the language of the voter approved the General Obligation Bond – Measure I (Ed Tech) in November 2014. The District sold \$20 million for the second series of the bond. With the new issuance, the fund is projected to have a fund balance of \$10 million for the fiscal year ending June 30, 2018.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure E. The District

sold \$79 million of bond to fund the uncompleted projects in March of 2017. The fund is projected to have a balance of \$48 million for the fiscal year ending June 30, 2018.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure I in November 2012. The fund is projected to have a balance of \$31 million for the fiscal year ending June 30, 2018.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$6.5 million for the fiscal year ending June 30, 2018.

Building Fund – 26

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure Z in November 2016. The District sold \$72 million of bond to fund the projects in June of 2017. The fund is projected to have a balance of \$67 million for the fiscal year ending June 30, 2018.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. For the fiscal year ending June 30, 2018, the fund is projected to have a fund balance of \$11.5 million which has been set-aside to support deferred maintenance projects and emergency capital improvements.

Special Reserve – Capital Project Fund – 40

This fund was established primarily to provide for the accumulation of General Fund moneys for Capital Outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The District received a total of \$11 million for the Emergency Repairs apportionment from the State in 2016/17. The District requires to use up the apportionment for the projects by April 2018. The fund is projected to have a balance of \$2 thousand for the fiscal year ending June 30, 2018.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. Since 2014/15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students-meals at no charge. Also beginning in 2014/15 the program provides supper for most of the after school programs in the District. The fund is projected to need a contribution of \$715 thousand from General Fund for the fiscal year 2017/18.

Self-Insurance Fund for Property & Liability – 67

The fund is used to separate moneys for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to

incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$310 thousand for the fiscal year ending June 30, 2018.

Self-Insurance Fund for Dental and PPO Medical – 68

The fund is used to separate moneys for self-insurance activities related to dental and PPO medical (POMCO) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The District has planned to use \$5.1 million to pay for the medical benefits in fiscal year 2017/18 to reduce the General Fund cost for one year. The fund is projected to have a balance of \$7.5 million which the District needs to set aside to pay claims.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of post-employment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. The Other Post-Employment Benefits, OPEB and SERP are paid from this fund. The fund is invested in the stock market and investment income can be vulnerable. The fund is projected to have a balance of \$21.3 million for the fiscal year ending June 30, 2018.

Scholarship Fund – 73

This fund has two separate parts of moneys. One part is deposited in the County Treasury from various sources of donations which are earmarked for student scholarship which has exhausted. The second part of the moneys is invested in the fiscal agent to generate proceeds to fund the student scholarship which is called “Go for It” Scholarship. The fund is projected to have a balance of \$714 thousand for the fiscal year ending June 30, 2018.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Federal	764,970	675,785	(89,185)
Other State	6,729,708	6,773,335	43,627
Local	110,000	384,078	274,078
Total Revenues	7,604,678	7,833,198	228,520
Expenditures			
Certificated Salaries	3,190,909	3,125,446	(65,463)
Classified Salaries	1,151,343	1,099,958	(51,385)
Employee Benefits	1,674,040	1,784,400	110,360
Books & Supplies	843,794	891,232	47,438
Operation & Contracted Services	380,533	406,421	25,888
Capital Outlay	536,077	479,831	(56,246)
Other Outgo	0	0	0
Direct Support/Indirect Costs	271,745	270,278	(1,467)
Total Expenditures	8,048,441	8,057,566	9,125
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(443,763)	(224,368)	219,395
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	1,061,547	1,107,664	46,117
Net Increase (Decrease) in Fund Balance	(443,763)	(224,368)	219,395
ENDING BALANCE	617,784	883,296	265,512

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Federal	691,090	708,888	17,798
Other State	1,222,905	1,069,102	(153,803)
Local	179,694	749,288	569,594
Total Revenues	2,093,689	2,527,278	433,589
Expenditures			
Certificated Salaries	624,654	664,901	40,247
Classified Salaries	802,718	797,969	(4,749)
Employee Benefits	852,564	914,915	62,351
Books & Supplies	34,270	44,079	9,809
Contracted Services	154,047	211,141	57,094
Total Expenditures	2,468,253	2,633,005	164,752
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(374,564)	(105,727)	268,837
Other Financing Sources/Uses			
Contribution from General Fund	374,564	105,727	(268,837)
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - 14

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Transfer from General Fund LCFF	0	0	0
Local	275	400	125
Total Revenues	275	400	125
Expenditures			
Books & Supplies	5,000	5,000	0
Contracted Services	16,000	16,000	0
Capital Outlay	0	0	0
Total Expenditures	21,000	21,000	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(20,725)	(20,600)	125
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	0	0	0
BEGINNING BALANCE	38,655	40,007	1,352
Net Increase (Decrease) in Fund Balance	(20,725)	(20,600)	125
ENDING BALANCE	17,930	19,407	1,477

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Local	85,000	85,000	0
Total Revenues	85,000	85,000	0
Expenditures			
Other Outgo	0	60,000	60,000
Total Expenditures	0	60,000	60,000
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	85,000	25,000	(60,000)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	8,339,042	8,344,109	5,067
Net Increase (Decrease) in Fund Balance	85,000	25,000	(60,000)
ENDING BALANCE	8,424,042	8,369,109	(54,933)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Local	92,000	113,000	21,000
Total Revenues	92,000	113,000	21,000
Expenditures			
Classified Salaries	160,376	160,376	0
Employee Benefits	80,228	80,228	0
Books & Supplies	210,000	210,000	0
Contracted Services	310,095	310,095	0
Capital Outlay	6,750,000	5,550,000	(1,200,000)
Total Expenditures	7,510,699	6,310,699	(1,200,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(7,418,699)	(6,197,699)	1,221,000
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	10,148,274	11,240,801	1,092,528
Audit Adjustment for 2013/14			
Net Increase (Decrease) in Fund Balance	(7,418,699)	(6,197,699)	1,221,000
ENDING BALANCE	2,729,575	5,043,102	2,313,528

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)

Fund - 22

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Local	43,888	155,000	111,112
Total Revenues	43,888	155,000	111,112
Expenditures			
Classified Salaries	22,160	111,807	89,647
Employee Benefits	11,442	48,774	37,332
Books & Supplies	540,000	11,000,000	10,460,000
Contracted Services	920,000	1,010,000	90,000
Capital Outlay	1,150,000	1,150,000	0
Total Expenditures	2,643,602	13,320,581	10,676,979
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,599,714)	(13,165,581)	(10,565,867)
Other Financing Sources/Uses			
Other Sources	17,600,000	20,000,000	2,400,000
BEGINNING BALANCE	2,683,834	3,241,986	558,152
Audit Adjustment for 2015/16			
Net Increase (Decrease) in Fund Balance	15,000,286	6,834,419	(8,165,867)
ENDING BALANCE	17,684,120	10,076,405	(7,607,715)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Other Local Revenues	759,700	1,000,000	240,300
Total Revenues	759,700	1,000,000	240,300
Expenditures			
Classified Salaries	737,909	738,573	664
Employee Benefits	359,344	359,344	(0)
Books & Supplies	1,300,000	900,000	(400,000)
Contracted Services	1,033,674	1,032,311	(1,363)
Capital Outlay	29,300,000	29,300,000	0
Total Expenditures	32,730,927	32,330,228	(400,700)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(31,971,227)	(31,330,228)	641,000
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	82,359,104	79,006,532	(3,352,572)
Audit Adjustment for 2013/14			0
Net Increase (Decrease) in Fund Balance	(31,971,227)	(31,330,228)	641,000
ENDING BALANCE	50,387,877	47,676,304	(2,711,573)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Local	600,000	600,000	0
Total Revenues	600,000	600,000	0
Expenditures			
Classified Salaries	490,201	490,131	(70)
Employee Benefits	238,991	238,991	0
Books & Supplies	1,980,000	1,980,000	0
Contracted Services	1,614,814	1,518,814	(96,000)
Capital Outlay	28,050,000	28,100,000	50,000
Total Expenditures	32,374,006	32,327,936	(46,070)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(31,774,006)	(31,727,936)	46,070
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	67,149,450	62,395,852	(4,753,598)
Net Increase (Decrease) in Fund Balance	(31,774,006)	(31,727,936)	46,070
ENDING BALANCE	35,375,444	30,667,916	(4,707,528)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Other State	0	0	0
Local	1,592,360	1,600,360	8,000
Total Revenues	1,592,360	1,600,360	8,000
Expenditures			
Books & Supplies	500	500	0
Operation and Contracted Services	389,960	288,460	(101,500)
Capital Outlay	2,854,188	2,854,188	0
Total Expenditures	3,244,648	3,143,148	(101,500)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,652,288)	(1,542,788)	109,500
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	9,214,476	8,009,690	(1,204,786)
Net Increase (Decrease) in Fund Balance	(1,652,288)	(1,542,788)	109,500
ENDING BALANCE	7,562,188	6,466,902	(1,095,286)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure Z)

Fund - 26

Categories	2017/18 Proposed Budget	2017/18 First Interim	Variance
Revenues			
Local	660,000	850,000	190,000
Total Revenues	660,000	850,000	190,000
Expenditures			
Classified Salaries	82,436	42,218	(40,218)
Employee Benefits	39,927	19,964	(19,964)
Books & Supplies	7,000	7,000	0
Contracted Services	920,500	604,500	(316,000)
Capital Outlay	5,000,000	5,000,000	0
Total Expenditures	6,049,863	5,673,681	(376,181)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(5,389,863)	(4,823,681)	566,181
Other Financing Sources/Uses			
Other Sources	0	0	0
Transfer In			
BEGINNING BALANCE	71,842,983	71,855,733	12,750
Net Increase (Decrease) in Fund Balance	(5,389,863)	(4,823,681)	566,181
ENDING BALANCE	66,453,120	67,032,052	578,932

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Other State Revenue	0	4,219,003	4,219,003
Local	115,000	180,000	65,000
Total Revenues	115,000	4,399,003	4,284,003
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Contracted Services & Operating Exp	100,100	100,100	0
Capital Outlay	7,579,869	6,400,000	(1,179,869)
Other Outgo	0	0	0
Total Expenditures	7,679,969	6,500,100	(1,179,869)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(7,564,969)	(2,101,097)	5,463,872
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	12,952,851	13,586,777	633,926
Net Increase (Decrease) in Fund Balance	(7,564,969)	(2,101,097)	5,463,872
ENDING BALANCE	5,387,882	11,485,680	6,097,798

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects
Fund - 40

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Other State Revenue	9,029,355	8,708,219	(321,136)
Local	83,000	65,000	(18,000)
Total Revenues	9,112,355	8,773,219	(339,136)
Expenditures			
Classified Salaries	10,000	10,000	0
Employee Benefits	985	985	0
Contracted Services & Operating Exp			0
Capital Outlay	9,018,370	8,762,215	(256,155)
Total Expenditures	9,029,355	8,773,200	(256,155)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	83,000	19	(82,981)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	73,076	1,588	(71,488)
Net Increase (Decrease) in Fund Balance	83,000	19	(82,981)
ENDING BALANCE	156,076	1,606	(154,470)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Federal	4,852,761	4,855,822	3,061
Other State	346,790	335,429	(11,361)
Local	1,698,808	1,516,861	(181,947)
Total Revenues	6,898,359	6,708,112	(190,247)
Expenditures			
Classified Salaries	3,135,579	3,126,941	(8,638)
Employee Benefits	1,964,654	1,892,687	(71,967)
Books & Supplies	1,955,894	2,022,053	66,159
Contracted Services	85,900	80,666	(5,234)
Capital Outlay	0	0	0
Direct Support/Indirect Costs	301,394	300,563	(831)
Total Expenditures	7,443,421	7,422,910	(20,511)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(545,062)	(714,798)	(169,736)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	545,062	714,798	169,736
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	(0)	0	0
ENDING BALANCE	(0)	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Local	200,000	150,000	(50,000)
Total Revenues	200,000	150,000	(50,000)
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	45,000	45,000	0
Contracted Services / Operations	600,000	450,000	(150,000)
Other Outgo	0	0	0
Total Expenditures	645,000	495,000	(150,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(445,000)	(345,000)	100,000
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	556,313	554,551	(1,762)
Net Increase (Decrease) in Fund Balance	(345,000)	(245,000)	100,000
ENDING BALANCE	211,313	309,551	98,238

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Local	11,433,260	11,527,260	94,000
Total Revenues	11,433,260	11,527,260	94,000
Expenditures			
Employee Benefits	5,100,000	5,100,000	0
Contracted Services	10,438,874	10,721,260	282,386
Total Expenditures	15,538,874	15,821,260	282,386
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(4,105,614)	(4,294,000)	(188,386)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	11,628,600	11,805,276	176,675
Net Increase (Decrease) in Fund Balance	(4,105,614)	(4,294,000)	(188,386)
ENDING BALANCE	7,522,986	7,511,276	(11,711)

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Local	2,000,000	2,400,000	400,000
Total Revenues	2,000,000	2,400,000	400,000
Expenditures			
Operation & Contracted Services	3,636,664	3,687,000	50,336
Total Expenditures	3,636,664	3,687,000	50,336
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,636,664)	(1,287,000)	349,664
Other Financing Sources/Uses			
Transfer (out)	0	0	0
BEGINNING BALANCE	22,157,469	22,605,009	447,540
Net Increase (Decrease) in Fund Balance	(1,636,664)	(1,287,000)	349,664
ENDING BALANCE	20,520,805	21,318,009	797,204

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2017/18 Adopted Budget	2017/18 First Interim	Variance
Revenues			
Local	75,000	90,000	15,000
Total Revenues	75,000	90,000	15,000
Expenditures			
Books & Supplies	0	0	0
Contracted Services	35,000	36,500	1,500
Capital Outlay	0	0	0
Total Expenditures	35,000	36,500	1,500
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	40,000	53,500	13,500
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	649,611	660,016	10,405
Net Increase (Decrease) in Fund Balance	40,000	53,500	13,500
ENDING BALANCE	689,611	713,516	23,905

SECTION 5

SACS Reporting Forms

G = General Ledger Data; S = Supplemental Data

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 07, 2017 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Silvia Pelayo Telephone: 408-347-5220
Title: Director of Finance E-mail: pelayos@esuhsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	223,839,158.00	223,839,158.00	35,841,770.16	224,786,890.00	947,732.00	0.4%
2) Federal Revenue		8100-8299	172,516.00	172,516.00	40,075.60	172,516.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,613,286.00	4,613,286.00	36,773.06	8,040,976.00	3,427,690.00	74.3%
4) Other Local Revenue		8600-8799	5,417,461.00	5,683,808.97	865,813.81	5,371,710.00	(312,098.97)	-5.5%
5) TOTAL, REVENUES			234,042,421.00	234,308,768.97	36,784,432.63	238,372,092.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	104,491,662.00	105,248,844.00	30,597,569.09	104,257,274.00	991,570.00	0.9%
2) Classified Salaries		2000-2999	22,495,889.00	22,358,904.10	6,310,652.26	22,148,217.00	210,687.10	0.9%
3) Employee Benefits		3000-3999	48,679,582.00	48,719,978.43	17,298,756.05	48,449,881.00	270,097.43	0.6%
4) Books and Supplies		4000-4999	4,439,604.00	5,500,095.09	476,136.03	3,493,771.00	2,006,324.09	36.5%
5) Services and Other Operating Expenditures		5000-5999	16,905,604.00	16,346,642.52	5,736,054.84	16,545,810.00	(199,167.48)	-1.2%
6) Capital Outlay		6000-6999	10,800.00	37,670.35	0.00	37,670.00	0.35	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,525,124.00	5,525,124.00	1,400,820.96	5,525,124.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,773,862.00)	(2,597,232.00)	(692,316.00)	(2,602,455.00)	5,223.00	-0.2%
9) TOTAL, EXPENDITURES			199,774,403.00	201,140,026.49	61,127,673.23	197,855,292.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,268,018.00	33,168,742.48	(24,343,240.60)	40,516,800.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	60,000.00	60,000.00	New
b) Transfers Out		7600-7629	1,019,626.00	1,019,626.00	0.00	920,525.00	99,101.00	9.7%
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	(46,921,758.00)	(46,921,758.00)	0.00	(47,163,467.00)	(241,709.00)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,941,384.00)	(47,941,384.00)	0.00	(48,023,992.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,673,366.00)	(14,772,641.52)	(24,343,240.60)	(7,507,192.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,965,580.59	34,965,580.59		34,965,580.59	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)			34,965,580.59	34,965,580.59		34,965,580.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,965,580.59	34,965,580.59		34,965,580.59		
2) Ending Balance, June 30 (E + F1e)			21,292,214.59	20,192,939.07		27,458,388.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	199,980.00	232,487.00		232,487.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			21,089,734.59	19,957,952.07		27,223,401.59		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	88,052,185.00	88,052,185.00	25,063,738.00	88,355,945.00	303,760.00	0.3%
Education Protection Account State Aid - Current Year		8012	27,161,819.00	27,161,819.00	6,865,213.00	31,093,613.00	3,931,794.00	14.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	531,238.00	531,238.00	0.00	518,700.00	(12,538.00)	-2.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	90,077,245.00	90,077,245.00	0.00	93,847,754.00	3,770,509.00	4.2%
Unsecured Roll Taxes		8042	7,235,965.00	7,235,965.00	7,520,448.35	7,993,724.00	757,759.00	10.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,571,000.00	7,571,000.00	1,705,113.81	6,976,000.00	(595,000.00)	-7.9%
Education Revenue Augmentation Fund (ERAF)		8045	22,102,296.00	22,102,296.00	0.00	15,443,801.00	(6,658,495.00)	-30.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,582,119.00	1,582,119.00	0.00	2,422,543.00	840,424.00	53.1%
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			244,313,867.00	244,313,867.00	41,154,513.16	246,652,080.00	2,338,213.00	1.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(20,474,709.00)	(20,474,709.00)	(5,312,743.00)	(21,865,190.00)	(1,390,481.00)	6.8%
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			223,839,158.00	223,839,158.00	35,841,770.16	224,786,890.00	947,732.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	172,516.00	172,516.00	40,075.60	172,516.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			172,516.00	172,516.00	40,075.60	172,516.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,234,891.00	1,234,891.00	0.00	4,578,708.00	3,343,817.00	270.8%
Lottery - Unrestricted and Instructional Materials		8560	3,288,464.00	3,288,464.00	0.00	3,372,337.00	83,873.00	2.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	89,931.00	89,931.00	36,773.06	89,931.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,613,286.00	4,613,286.00	36,773.06	8,040,976.00	3,427,690.00	74.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,995,800.00	1,995,800.00	0.00	1,995,800.00		
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	490,860.00	490,860.00	209,812.82	490,860.00	0.00	0.0%
Interest		8660	380,000.00	380,000.00	0.01	380,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	447,751.00	447,751.00	75,258.83	402,000.00	(45,751.00)	-10.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,311,745.00	1,567,502.81	497,432.18	1,311,745.00	(255,757.81)	-16.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	15,000.00	25,590.16	10,472.16	15,000.00	(10,590.16)	-41.4%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	776,305.00	776,305.00	72,837.81	776,305.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,417,461.00	5,683,808.97	865,813.81	5,371,710.00	(312,098.97)	-5.5%
TOTAL, REVENUES			234,042,421.00	234,308,768.97	36,784,432.63	238,372,092.00	4,063,323.03	1.7%

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)
Certificated Teachers' Salaries		1100	83,438,114.00	83,781,160.00	24,348,103.73	83,017,957.00	763,203.00	0.9%
Certificated Pupil Support Salaries		1200	6,966,658.00	6,948,751.00	1,982,762.98	6,921,465.00	27,286.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,998,392.00	6,935,556.00	2,148,965.16	6,835,618.00	99,938.00	1.4%
Other Certificated Salaries		1900	7,088,498.00	7,583,377.00	2,117,737.22	7,482,234.00	101,143.00	1.3%
TOTAL, CERTIFICATED SALARIES			104,491,662.00	105,248,844.00	30,597,569.09	104,257,274.00	991,570.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	293,649.00	293,649.00	64,342.49	293,649.00	0.00	0.0%
Classified Support Salaries		2200	6,776,848.00	6,777,548.00	1,971,828.03	6,578,640.00	198,908.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	2,125,481.00	2,125,481.00	730,555.63	2,058,632.00	66,849.00	3.1%
Clerical, Technical and Office Salaries		2400	9,810,896.00	9,815,016.10	2,998,190.25	9,870,651.00	(55,634.90)	-0.6%
Other Classified Salaries		2900	3,489,015.00	3,347,210.00	545,735.86	3,346,645.00	565.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,495,889.00	22,358,904.10	6,310,652.26	22,148,217.00	210,687.10	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,964,750.00	15,013,612.00	4,344,947.83	14,819,524.00	194,088.00	1.3%
PERS		3201-3202	3,256,810.00	3,257,060.00	958,351.33	3,341,844.00	(84,784.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	3,226,569.00	3,233,360.31	927,394.14	3,221,469.00	11,891.31	0.4%
Health and Welfare Benefits		3401-3402	24,900,021.00	24,874,858.56	9,928,122.18	24,746,545.00	128,313.56	0.5%
Unemployment Insurance		3501-3502	63,433.00	63,700.14	18,456.10	62,342.00	1,358.14	2.1%
Workers' Compensation		3601-3602	2,267,999.00	2,277,387.42	659,736.44	2,258,157.00	19,230.42	0.8%
OPEB, Allocated		3701-3702	0.00	0.00	461,748.03	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,679,582.00	48,719,978.43	17,298,756.05	48,449,881.00	270,097.43	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,350,000.00	2,286,000.00	32,083.21	985,083.00	1,300,917.00	56.9%
Books and Other Reference Materials		4200	84,552.00	158,277.16	15,080.23	133,471.00	24,806.16	15.7%
Materials and Supplies		4300	1,893,571.00	2,853,656.52	416,469.85	2,188,272.00	665,384.52	23.3%
Noncapitalized Equipment		4400	111,481.00	202,161.41	12,502.74	186,945.00	15,216.41	7.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,439,604.00	5,500,095.09	476,136.03	3,493,771.00	2,006,324.09	36.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,356,092.00	4,136,892.00	914,621.86	4,241,002.00	(104,110.00)	-2.5%
Travel and Conferences		5200	238,351.00	225,863.00	44,872.32	222,628.00	3,235.00	1.4%
Dues and Memberships		5300	29,470.00	30,621.00	24,715.40	30,621.00	0.00	0.0%
Insurance		5400-5450	1,506,572.00	1,506,572.00	1,493,912.66	1,493,913.00	12,659.00	0.8%
Operations and Housekeeping Services		5500	4,254,501.00	4,104,501.00	1,142,320.89	4,104,501.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,339,022.00	1,351,100.55	152,489.23	1,352,997.00	(1,896.45)	-0.1%
Transfers of Direct Costs		5710	(142,502.00)	(157,015.00)	(27,480.91)	(104,105.00)	(52,910.00)	33.7%
Transfers of Direct Costs - Interfund		5750	(22,057.00)	(17,905.28)	16,439.64	(23,531.00)	5,625.72	-31.4%
Professional/Consulting Services and Operating Expenditures		5800	3,974,327.00	3,834,675.25	1,678,991.05	3,896,746.00	(62,070.75)	-1.6%
Communications		5900	1,371,828.00	1,331,338.00	295,172.70	1,331,038.00	300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,905,604.00	16,346,642.52	5,736,054.84	16,545,810.00	(199,167.48)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,800.00	37,670.35	0.00	37,670.00	0.35	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,800.00	37,670.35	0.00	37,670.00	0.35	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	175,350.00	175,350.00	0.00	175,350.00	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	3,207,458.00	3,207,458.00	619,662.96	3,207,458.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,562,316.00	1,562,316.00	565,870.86	1,562,316.00	0.00	0.0%
Other Debt Service - Principal		7439	580,000.00	580,000.00	215,287.14	580,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,525,124.00	5,525,124.00	1,400,820.96	5,525,124.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,200,723.00)	(2,029,928.00)	(548,389.00)	(2,031,614.00)	1,686.00	-0.1%
Transfers of Indirect Costs - Interfund		7350	(573,139.00)	(567,304.00)	(143,927.00)	(570,841.00)	3,537.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,773,862.00)	(2,597,232.00)	(692,316.00)	(2,602,455.00)	5,223.00	-0.2%
TOTAL, EXPENDITURES			199,774,403.00	201,140,026.49	61,127,673.23	197,855,292.00	3,284,734.49	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	60,000.00	60,000.00	New
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	60,000.00	60,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,019,626.00	1,019,626.00	0.00	920,525.00	99,101.00	9.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,019,626.00	1,019,626.00	0.00	920,525.00	99,101.00	9.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(46,921,758.00)	(46,921,758.00)	0.00	(47,163,467.00)	(241,709.00)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(46,921,758.00)	(46,921,758.00)	0.00	(47,163,467.00)	(241,709.00)	0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(47,941,384.00)	(47,941,384.00)	0.00	(48,023,992.00)	(82,608.00)	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,267,630.00	12,070,236.65	409,043.50	11,119,368.00	(950,868.65)	-7.9%
3) Other State Revenue		8300-8599	14,709,070.00	19,849,105.77	7,759,234.73	17,017,676.00	(2,831,429.77)	-14.3%
4) Other Local Revenue		8600-8799	3,952,330.00	5,142,873.95	2,323,578.84	3,519,332.00	(1,623,541.95)	-31.6%
5) TOTAL, REVENUES			28,929,030.00	37,062,216.37	10,491,857.07	31,656,376.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,013,288.00	18,944,311.62	5,634,409.53	18,840,295.00	104,016.62	0.5%
2) Classified Salaries		2000-2999	10,067,758.00	9,968,864.74	2,873,731.42	9,836,000.00	132,864.74	1.3%
3) Employee Benefits		3000-3999	21,319,785.00	21,333,264.32	4,633,512.79	23,331,505.00	(1,998,240.68)	-9.4%
4) Books and Supplies		4000-4999	4,398,041.00	15,653,844.14	872,470.19	4,741,791.00	10,912,053.14	69.7%
5) Services and Other Operating Expenditures		5000-5999	13,552,423.00	13,140,363.75	2,121,207.79	13,546,683.00	(406,319.25)	-3.1%
6) Capital Outlay		6000-6999	972,797.00	1,171,417.00	102.55	998,816.00	172,601.00	14.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,465,500.00	6,401,833.58	12,850.58	6,632,558.00	(230,724.42)	-3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,200,723.00	2,029,928.00	548,389.00	2,031,614.00	(1,686.00)	-0.1%
9) TOTAL, EXPENDITURES			77,990,315.00	88,643,827.15	16,696,673.85	79,959,262.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,061,285.00)	(51,581,610.78)	(6,204,816.78)	(48,302,886.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	46,921,758.00	46,921,758.00	0.00	47,163,467.00	241,709.00	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,921,758.00	46,921,758.00	0.00	47,163,467.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,139,527.00)	(4,659,852.78)	(6,204,816.78)	(1,139,419.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,688,352.79	4,688,352.79		4,688,352.79	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)			4,688,352.79	4,688,352.79		4,688,352.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,688,352.79	4,688,352.79		4,688,352.79		
2) Ending Balance, June 30 (E + F1e)			2,548,825.79	28,500.01		3,548,933.79		
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			2,556,507.79	28,500.01		3,548,936.79		
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			(7,682.00)	0.00		(3.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,658,063.00	4,125,024.17	0.00	3,661,244.00	(463,780.17)	-11.2%
Special Education Discretionary Grants		8182	259,017.00	347,761.38	0.00	273,590.00	(74,171.38)	-21.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	3,271,388.00	4,047,972.48	0.00	4,047,972.00	(0.48)	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	653,493.00	779,032.57	125,539.57	806,740.00	27,707.43	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	78,757.39	73,754.39	78,757.00	(0.39)	0.0%
Title III, Part A, English Learner Program	4203	8290	372,600.00	483,324.01	53,021.01	251,232.00	(232,092.01)	-48.0%
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	196,000.00	196,000.00	(0.01)	169,384.00	(26,616.00)	-13.6%
Career and Technical Education	3500-3599	8290	478,144.00	480,452.00	0.00	444,812.00	(35,640.00)	-7.4%
All Other Federal Revenue	All Other	8290	1,378,925.00	1,531,912.65	156,728.54	1,385,637.00	(146,275.65)	-9.5%
TOTAL, FEDERAL REVENUE			10,267,630.00	12,070,236.65	409,043.50	11,119,368.00	(950,868.65)	-7.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	1,027,645.00	1,027,645.00	0.00	1,206,314.00	178,669.00	17.4%
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	291,319.00	1,096,277.00	0.00	1,050,312.00	(45,965.00)	-4.2%
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	1,127,046.00	5,121,552.22	4,399,464.22	1,317,573.00	(3,803,979.22)	-74.3%
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	852,121.00	852,121.00	0.00	852,121.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,410,939.00	11,751,510.55	3,359,770.51	12,591,356.00	839,845.45	7.1%
TOTAL, OTHER STATE REVENUE			14,709,070.00	19,849,105.77	7,759,234.73	17,017,676.00	(2,831,429.77)	-14.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,950.00	4,950.00	0.00	6,000.00	1,050.00	21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	131,375.58	0.00	131,376.00	0.42	0.0%
All Other Local Revenue		8699	3,347,581.00	4,406,749.37	2,323,578.84	2,846,157.00	(1,560,592.37)	-35.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	599,799.00	599,799.00	0.00	535,799.00	(64,000.00)	-10.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,952,330.00	5,142,873.95	2,323,578.84	3,519,332.00	(1,623,541.95)	-31.6%
TOTAL, REVENUES			28,929,030.00	37,062,216.37	10,491,857.07	31,656,376.00	(5,405,840.37)	-14.6%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,074,274.00	10,638,775.95	3,072,443.86	10,295,731.00	343,044.95	3.2%
Certificated Pupil Support Salaries		1200	1,504,480.00	1,213,879.20	450,887.01	1,819,555.00	(605,675.80)	-49.9%
Certificated Supervisors' and Administrators' Salaries		1300	964,551.00	990,922.20	248,038.44	731,366.00	259,556.20	26.2%
Other Certificated Salaries		1900	6,469,983.00	6,100,734.27	1,863,040.22	5,993,643.00	107,091.27	1.8%
TOTAL, CERTIFICATED SALARIES			20,013,288.00	18,944,311.62	5,634,409.53	18,840,295.00	104,016.62	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,966,283.00	5,846,283.00	1,607,563.79	5,809,970.00	36,313.00	0.6%
Classified Support Salaries		2200	2,660,285.00	2,646,717.00	805,482.52	2,649,046.00	(2,329.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	193,081.00	183,221.00	62,378.94	182,067.00	1,154.00	0.6%
Clerical, Technical and Office Salaries		2400	809,134.00	894,168.74	249,076.16	745,830.00	148,338.74	16.6%
Other Classified Salaries		2900	438,975.00	398,475.00	149,230.01	449,087.00	(50,612.00)	-12.7%
TOTAL, CLASSIFIED SALARIES			10,067,758.00	9,968,864.74	2,873,731.42	9,836,000.00	132,864.74	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,896,053.00	8,927,980.84	744,634.16	11,268,304.00	(2,340,323.16)	-26.2%
PERS		3201-3202	1,658,785.00	1,674,599.02	480,066.20	1,666,556.00	8,043.02	0.5%
OASDI/Medicare/Alternative		3301-3302	1,093,259.00	1,098,918.15	320,969.27	1,042,466.00	56,452.15	5.1%
Health and Welfare Benefits		3401-3402	9,117,261.00	9,077,836.84	2,931,889.66	8,828,552.00	249,284.84	2.7%
Unemployment Insurance		3501-3502	16,580.00	16,641.34	4,227.83	14,298.00	2,343.34	14.1%
Workers' Compensation		3601-3602	537,847.00	537,288.13	151,725.67	511,329.00	25,959.13	4.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,319,785.00	21,333,264.32	4,633,512.79	23,331,505.00	(1,998,240.68)	-9.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,071,639.00	1,062,957.00	472,975.19	1,210,302.00	(147,345.00)	-13.9%
Books and Other Reference Materials		4200	175,245.00	140,347.00	(838.26)	91,809.00	48,538.00	34.6%
Materials and Supplies		4300	2,822,368.00	13,961,936.63	318,931.77	3,109,166.00	10,852,770.63	77.7%
Noncapitalized Equipment		4400	328,789.00	488,603.51	81,401.49	330,514.00	158,089.51	32.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,398,041.00	15,653,844.14	872,470.19	4,741,791.00	10,912,053.14	69.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,805,590.00	8,459,661.75	540,860.18	8,483,865.00	(24,203.25)	-0.3%
Travel and Conferences		5200	571,121.00	500,622.54	113,420.30	441,442.00	59,180.54	11.8%
Dues and Memberships		5300	6,000.00	6,000.00	0.00	0.00	6,000.00	100.0%
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	1,058,759.00	807,952.63	135,381.69	841,048.00	(33,095.37)	-4.1%
Transfers of Direct Costs		5710	142,502.00	157,015.00	27,480.91	104,105.00	52,910.00	33.7%
Transfers of Direct Costs - Interfund		5750	4,500.00	4,400.00	1,996.75	9,090.00	(4,690.00)	-106.6%
Professional/Consulting Services and Operating Expenditures		5800	3,962,789.00	3,203,404.83	1,301,822.96	3,664,758.00	(461,353.17)	-14.4%
Communications		5900	1,162.00	1,307.00	245.00	2,375.00	(1,068.00)	-81.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,552,423.00	13,140,363.75	2,121,207.79	13,546,683.00	(406,319.25)	-3.1%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	852,121.00	852,121.00	0.00	852,121.00	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	120,676.00	319,296.00	102.55	146,695.00	172,601.00	54.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			972,797.00	1,171,417.00	102.55	998,816.00	172,601.00	14.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	50,383.00	50,383.00	0.00	50,383.00	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	5,078,798.00	5,078,798.00	0.00	5,380,487.00	(301,689.00)	-5.9%
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	291,319.00	1,227,652.58	12,850.58	1,181,688.00	45,964.58	3.7%
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	45,000.00	45,000.00	0.00	20,000.00	25,000.00	55.6%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,465,500.00	6,401,833.58	12,850.58	6,632,558.00	(230,724.42)	-3.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,200,723.00	2,029,928.00	548,389.00	2,031,614.00	(1,686.00)	-0.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,200,723.00	2,029,928.00	548,389.00	2,031,614.00	(1,686.00)	-0.1%
TOTAL, EXPENDITURES			77,990,315.00	88,643,827.15	16,696,673.85	79,959,262.00	8,684,565.15	9.8%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	46,921,758.00	46,921,758.00	0.00	47,163,467.00	241,709.00	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			46,921,758.00	46,921,758.00	0.00	47,163,467.00	241,709.00	0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			46,921,758.00	46,921,758.00	0.00	47,163,467.00	(241,709.00)	0.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	223,839,158.00	223,839,158.00	35,841,770.16	224,786,890.00	947,732.00	0.4%
2) Federal Revenue		8100-8299	10,440,146.00	12,242,752.65	449,119.10	11,291,884.00	(950,868.65)	-7.8%
3) Other State Revenue		8300-8599	19,322,356.00	24,462,391.77	7,796,007.79	25,058,652.00	596,260.23	2.4%
4) Other Local Revenue		8600-8799	9,369,791.00	10,826,682.92	3,189,392.65	8,891,042.00	(1,935,640.92)	-17.9%
5) TOTAL, REVENUES			262,971,451.00	271,370,985.34	47,276,289.70	270,028,468.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	124,504,950.00	124,193,155.62	36,231,978.62	123,097,569.00	1,095,586.62	0.9%
2) Classified Salaries		2000-2999	32,563,647.00	32,327,768.84	9,184,383.68	31,984,217.00	343,551.84	1.1%
3) Employee Benefits		3000-3999	69,999,367.00	70,053,242.75	21,932,268.84	71,781,386.00	(1,728,143.25)	-2.5%
4) Books and Supplies		4000-4999	8,837,645.00	21,153,939.23	1,348,606.22	8,235,562.00	12,918,377.23	61.1%
5) Services and Other Operating Expenditures		5000-5999	30,458,027.00	29,487,006.27	7,857,262.63	30,092,493.00	(605,486.73)	-2.1%
6) Capital Outlay		6000-6999	983,597.00	1,209,087.35	102.55	1,036,486.00	172,601.35	14.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,990,624.00	11,926,957.58	1,413,671.54	12,157,682.00	(230,724.42)	-1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(573,139.00)	(567,304.00)	(143,927.00)	(570,841.00)	3,537.00	-0.6%
9) TOTAL, EXPENDITURES			277,764,718.00	289,783,853.64	77,824,347.08	277,814,554.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,793,267.00)	(18,412,868.30)	(30,548,057.38)	(7,786,086.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	60,000.00	60,000.00	New
b) Transfers Out		7600-7629	1,019,626.00	1,019,626.00	0.00	920,525.00	99,101.00	9.7%
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			(1,019,626.00)	(1,019,626.00)	0.00	(860,525.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,812,893.00)	(19,432,494.30)	(30,548,057.38)	(8,646,611.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,653,933.38	39,653,933.38		39,653,933.38	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)			39,653,933.38	39,653,933.38		39,653,933.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,653,933.38	39,653,933.38		39,653,933.38		
2) Ending Balance, June 30 (E + F1e)			23,841,040.38	20,221,439.08		31,007,322.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	199,980.00	232,487.00		232,487.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,556,507.79	28,500.01		3,548,936.79		
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			21,082,052.59	19,957,952.07		27,223,398.59		

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LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	88,052,185.00	88,052,185.00	25,063,738.00	88,355,945.00	303,760.00	0.3%
Education Protection Account State Aid - Current Year		8012	27,161,819.00	27,161,819.00	6,865,213.00	31,093,613.00	3,931,794.00	14.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	531,238.00	531,238.00	0.00	518,700.00	(12,538.00)	-2.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	90,077,245.00	90,077,245.00	0.00	93,847,754.00	3,770,509.00	4.2%
Unsecured Roll Taxes		8042	7,235,965.00	7,235,965.00	7,520,448.35	7,993,724.00	757,759.00	10.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,571,000.00	7,571,000.00	1,705,113.81	6,976,000.00	(595,000.00)	-7.9%
Education Revenue Augmentation Fund (ERAF)		8045	22,102,296.00	22,102,296.00	0.00	15,443,801.00	(6,658,495.00)	-30.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,582,119.00	1,582,119.00	0.00	2,422,543.00	840,424.00	53.1%
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			244,313,867.00	244,313,867.00	41,154,513.16	246,652,080.00	2,338,213.00	1.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(20,474,709.00)	(20,474,709.00)	(5,312,743.00)	(21,865,190.00)	(1,390,481.00)	6.8%
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			223,839,158.00	223,839,158.00	35,841,770.16	224,786,890.00	947,732.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,658,063.00	4,125,024.17	0.00	3,661,244.00	(463,780.17)	-11.2%
Special Education Discretionary Grants		8182	259,017.00	347,761.38	0.00	273,590.00	(74,171.38)	-21.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	3,271,388.00	4,047,972.48	0.00	4,047,972.00	(0.48)	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	653,493.00	779,032.57	125,539.57	806,740.00	27,707.43	3.6%

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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)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	78,757.39	73,754.39	78,757.00	(0.39)	0.0%
Title III, Part A, English Learner Program	4203	8290	372,600.00	483,324.01	53,021.01	251,232.00	(232,092.01)	-48.0%
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	196,000.00	196,000.00	(0.01)	169,384.00	(26,616.00)	-13.6%
Career and Technical Education	3500-3599	8290	478,144.00	480,452.00	0.00	444,812.00	(35,640.00)	-7.4%
All Other Federal Revenue	All Other	8290	1,551,441.00	1,704,428.65	196,804.14	1,558,153.00	(146,275.65)	-8.6%
TOTAL, FEDERAL REVENUE			10,440,146.00	12,242,752.65	449,119.10	11,291,884.00	(950,868.65)	-7.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,234,891.00	1,234,891.00	0.00	4,578,708.00	3,343,817.00	270.8%
Lottery - Unrestricted and Instructional Materi		8560	4,316,109.00	4,316,109.00	0.00	4,578,651.00	262,542.00	6.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	291,319.00	1,096,277.00	0.00	1,050,312.00	(45,965.00)	-4.2%
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	1,127,046.00	5,121,552.22	4,399,464.22	1,317,573.00	(3,803,979.22)	-74.3%
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	852,121.00	852,121.00	0.00	852,121.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,500,870.00	11,841,441.55	3,396,543.57	12,681,287.00	839,845.45	7.1%
TOTAL, OTHER STATE REVENUE			19,322,356.00	24,462,391.77	7,796,007.79	25,058,652.00	596,260.23	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,995,800.00	1,995,800.00	0.00	1,995,800.00	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	490,860.00	490,860.00	209,812.82	490,860.00	0.00	0.0%
Interest		8660	384,950.00	384,950.00	0.01	386,000.00	1,050.00	0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	447,751.00	447,751.00	75,258.83	402,000.00	(45,751.00)	-10.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,311,745.00	1,567,502.81	497,432.18	1,311,745.00	(255,757.81)	-16.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	15,000.00	25,590.16	10,472.16	15,000.00	(10,590.16)	-41.4%
Pass-Through Revenues From Local Sources		8697	0.00	131,375.58	0.00	131,376.00	0.42	0.0%
All Other Local Revenue		8699	4,123,886.00	5,183,054.37	2,396,416.65	3,622,462.00	(1,560,592.37)	-30.1%
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	599,799.00	599,799.00	0.00	535,799.00	(64,000.00)	-10.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,369,791.00	10,826,682.92	3,189,392.65	8,891,042.00	(1,935,640.92)	-17.9%
TOTAL, REVENUES			262,971,451.00	271,370,985.34	47,276,289.70	270,028,468.00	(1,342,517.34)	-0.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	94,512,388.00	94,419,935.95	27,420,547.59	93,313,688.00	1,106,247.95	1.2%
Certificated Pupil Support Salaries		1200	8,471,138.00	8,162,630.20	2,433,649.99	8,741,020.00	(578,389.80)	-7.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,962,943.00	7,926,478.20	2,397,003.60	7,566,984.00	359,494.20	4.5%
Other Certificated Salaries		1900	13,558,481.00	13,684,111.27	3,980,777.44	13,475,877.00	208,234.27	1.5%
TOTAL, CERTIFICATED SALARIES			124,504,950.00	124,193,155.62	36,231,978.62	123,097,569.00	1,095,586.62	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,259,932.00	6,139,932.00	1,671,906.28	6,103,619.00	36,313.00	0.6%
Classified Support Salaries		2200	9,437,133.00	9,424,265.00	2,777,310.55	9,227,686.00	196,579.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	2,318,562.00	2,308,702.00	792,934.57	2,240,699.00	68,003.00	2.9%
Clerical, Technical and Office Salaries		2400	10,620,030.00	10,709,184.84	3,247,266.41	10,616,481.00	92,703.84	0.9%
Other Classified Salaries		2900	3,927,990.00	3,745,685.00	694,965.87	3,795,732.00	(50,047.00)	-1.3%
TOTAL, CLASSIFIED SALARIES			32,563,647.00	32,327,768.84	9,184,383.68	31,984,217.00	343,551.84	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,860,803.00	23,941,592.84	5,089,581.99	26,087,828.00	(2,146,235.16)	-9.0%
PERS		3201-3202	4,915,595.00	4,931,659.02	1,438,417.53	5,008,400.00	(76,740.98)	-1.6%
OASDI/Medicare/Alternative		3301-3302	4,319,828.00	4,332,278.46	1,248,363.41	4,263,935.00	68,343.46	1.6%
Health and Welfare Benefits		3401-3402	34,017,282.00	33,952,695.40	12,860,011.84	33,575,097.00	377,598.40	1.1%
Unemployment Insurance		3501-3502	80,013.00	80,341.48	22,683.93	76,640.00	3,701.48	4.6%
Workers' Compensation		3601-3602	2,805,846.00	2,814,675.55	811,462.11	2,769,486.00	45,189.55	1.6%
OPEB, Allocated		3701-3702	0.00	0.00	461,748.03	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69,999,367.00	70,053,242.75	21,932,268.84	71,781,386.00	(1,728,143.25)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,421,639.00	3,348,957.00	505,058.40	2,195,385.00	1,153,572.00	34.4%
Books and Other Reference Materials		4200	259,797.00	298,624.16	14,241.97	225,280.00	73,344.16	24.6%
Materials and Supplies		4300	4,715,939.00	16,815,593.15	735,401.62	5,297,438.00	11,518,155.15	68.5%
Noncapitalized Equipment		4400	440,270.00	690,764.92	93,904.23	517,459.00	173,305.92	25.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,837,645.00	21,153,939.23	1,348,606.22	8,235,562.00	12,918,377.23	61.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,161,682.00	12,596,553.75	1,455,482.04	12,724,867.00	(128,313.25)	-1.0%
Travel and Conferences		5200	809,472.00	726,485.54	158,292.62	664,070.00	62,415.54	8.6%
Dues and Memberships		5300	35,470.00	36,621.00	24,715.40	30,621.00	6,000.00	16.4%
Insurance		5400-5450	1,506,572.00	1,506,572.00	1,493,912.66	1,493,913.00	12,659.00	0.8%
Operations and Housekeeping Services		5500	4,254,501.00	4,104,501.00	1,142,320.89	4,104,501.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,397,781.00	2,159,053.18	287,870.92	2,194,045.00	(34,991.82)	-1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,557.00)	(13,505.28)	18,436.39	(14,441.00)	935.72	-6.9%
Professional/Consulting Services and Operating Expenditures		5800	7,937,116.00	7,038,080.08	2,980,814.01	7,561,504.00	(523,423.92)	-7.4%
Communications		5900	1,372,990.00	1,332,645.00	295,417.70	1,333,413.00	(768.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,458,027.00	29,487,006.27	7,857,262.63	30,092,493.00	(605,486.73)	-2.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	852,121.00	852,121.00	0.00	852,121.00	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	131,476.00	356,966.35	102.55	184,365.00	172,601.35	48.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			983,597.00	1,209,087.35	102.55	1,036,486.00	172,601.35	14.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	50,383.00	50,383.00	0.00	50,383.00	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	5,254,148.00	5,254,148.00	0.00	5,555,837.00	(301,689.00)	-5.7%
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	291,319.00	1,227,652.58	12,850.58	1,181,688.00	45,964.58	3.7%
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	3,207,458.00	3,207,458.00	619,662.96	3,207,458.00	0.00	0.0%
All Other Transfers		7281-7283	45,000.00	45,000.00	0.00	20,000.00	25,000.00	55.6%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,562,316.00	1,562,316.00	565,870.86	1,562,316.00	0.00	0.0%
Other Debt Service - Principal		7439	580,000.00	580,000.00	215,287.14	580,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,990,624.00	11,926,957.58	1,413,671.54	12,157,682.00	(230,724.42)	-1.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(573,139.00)	(567,304.00)	(143,927.00)	(570,841.00)	3,537.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(573,139.00)	(567,304.00)	(143,927.00)	(570,841.00)	3,537.00	-0.6%
TOTAL, EXPENDITURES			277,764,718.00	289,783,853.64	77,824,347.08	277,814,554.00	11,969,299.64	4.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	60,000.00	60,000.00	New
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	60,000.00	60,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,019,626.00	1,019,626.00	0.00	920,525.00	99,101.00	9.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,019,626.00	1,019,626.00	0.00	920,525.00	99,101.00	9.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,019,626.00)	(1,019,626.00)	0.00	(860,525.00)	(159,101.00)	-15.6%

Resource	Description	2017-18 Projected Year Totals
3310	Special Ed: IDEA Basic Local Assistance En	1.00
5640	Medi-Cal Billing Option	955,462.42
6264	Educator Effectiveness (15-16)	636,726.13
6512	Special Ed: Mental Health Services	770,852.70
7338	College Readiness Block Grant	619,144.88
8150	Ongoing & Major Maintenance Account (RM.	566,749.66
Total, Restricted Balance		<u>3,548,936.79</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	764,970.00	764,970.00	0.00	675,785.00	(89,185.00)	-11.7%
3) Other State Revenue		8300-8599	6,729,708.00	6,729,708.00	30,883.07	6,773,335.00	43,627.00	0.6%
4) Other Local Revenue		8600-8799	110,000.00	142,643.37	66,544.37	384,078.00	241,434.63	169.3%
5) TOTAL, REVENUES			7,604,678.00	7,637,321.37	97,427.44	7,833,198.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,190,908.00	2,954,193.00	673,831.74	3,125,445.00	(171,252.00)	-5.8%
2) Classified Salaries		2000-2999	1,151,343.00	1,151,343.00	337,584.20	1,099,958.00	51,385.00	4.5%
3) Employee Benefits		3000-3999	1,674,040.00	1,687,505.00	422,153.27	1,784,399.00	(96,894.00)	-5.7%
4) Books and Supplies		4000-4999	843,794.00	1,688,971.01	57,257.76	891,233.00	797,738.01	47.2%
5) Services and Other Operating Expenditures		5000-5999	380,533.00	405,988.00	88,025.32	406,422.00	(434.00)	-0.1%
6) Capital Outlay		6000-6999	536,077.00	591,077.00	0.00	479,831.00	111,246.00	18.8%
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	271,745.00	265,910.00	54,009.00	270,278.00	(4,368.00)	-1.6%
9) TOTAL, EXPENDITURES			8,048,440.00	8,744,987.01	1,632,861.29	8,057,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(443,762.00)	(1,107,665.64)	(1,535,433.85)	(224,368.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(443,762.00)	(1,107,665.64)	(1,535,433.85)	(224,368.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,107,665.64	1,107,665.64		1,107,665.64	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			1,107,665.64	1,107,665.64		1,107,665.64		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1,107,665.64	1,107,665.64		1,107,665.64		
2) Ending Balance, June 30 (E + F1e)								
			663,903.64	0.00		883,297.64		
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	535,000.69	0.00		557,147.69		
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	128,902.95	0.00		326,149.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	764,970.00	764,970.00	0.00	675,785.00	(89,185.00)	-11.7%
TOTAL, FEDERAL REVENUE			764,970.00	764,970.00	0.00	675,785.00	(89,185.00)	-11.7%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	6,298,699.00	6,298,699.00	0.00	6,298,699.00	0.00	0.0%
All Other State Revenue	All Other	8590	431,009.00	431,009.00	30,883.07	474,636.00	43,627.00	10.1%
TOTAL, OTHER STATE REVENUE			6,729,708.00	6,729,708.00	30,883.07	6,773,335.00	43,627.00	0.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	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	110,000.00	142,643.37	66,544.37	384,078.00	241,434.63	169.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,000.00	142,643.37	66,544.37	384,078.00	241,434.63	169.3%
TOTAL, REVENUES			7,804,678.00	7,637,321.37	97,427.44	7,833,198.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,341,458.00	2,095,386.00	435,035.33	2,283,034.00	(187,648.00)	-9.0%
Certificated Pupil Support Salaries		1200	150,000.00	175,000.00	35,102.35	124,387.00	50,613.00	28.9%
Certificated Supervisors' and Administrators' Salaries		1300	355,400.00	350,400.00	102,537.67	322,010.00	28,390.00	8.1%
Other Certificated Salaries		1900	344,050.00	333,407.00	101,156.39	396,014.00	(62,607.00)	-18.8%
TOTAL, CERTIFICATED SALARIES			3,190,908.00	2,954,193.00	673,831.74	3,125,445.00	(171,252.00)	-5.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	200,202.00	200,202.00	64,650.30	201,074.00	(872.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	951,141.00	951,141.00	272,933.90	898,884.00	52,257.00	5.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,151,343.00	1,151,343.00	337,584.20	1,099,958.00	51,385.00	4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	421,618.00	422,418.00	87,717.65	604,060.00	(181,642.00)	-43.0%
PERS		3201-3202	181,900.00	185,900.00	52,285.29	170,690.00	15,210.00	8.2%
OASDI/Medicare/Alternative		3301-3302	143,964.00	146,064.00	37,686.84	131,555.00	14,509.00	9.9%
Health and Welfare Benefits		3401-3402	854,468.00	860,468.00	225,678.62	800,301.00	60,167.00	7.0%
Unemployment Insurance		3501-3502	2,010.00	2,050.00	511.39	2,118.00	(68.00)	-3.3%
Workers' Compensation		3601-3602	70,080.00	70,605.00	18,273.48	75,675.00	(5,070.00)	-7.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,674,040.00	1,687,505.00	422,153.27	1,784,399.00	(96,894.00)	-5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	125,000.00	125,000.00	44,819.60	142,048.00	(17,048.00)	-13.6%
Books and Other Reference Materials		4200	11,879.00	11,879.00	124.24	10,279.00	1,600.00	13.5%
Materials and Supplies		4300	399,096.00	986,273.01	9,657.23	348,181.00	638,092.01	64.7%
Noncapitalized Equipment		4400	307,819.00	565,819.00	2,656.69	390,725.00	175,094.00	30.9%
TOTAL, BOOKS AND SUPPLIES			843,794.00	1,688,971.01	57,257.76	891,233.00	797,738.01	47.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,985.00	22,285.00	6,372.56	15,757.00	6,528.00	29.3%
Dues and Memberships		5300	750.00	750.00	250.00	250.00	500.00	66.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,700.00	43,200.00	4,956.83	51,207.00	(8,007.00)	-18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,338.00	44,338.00	1,800.00	4,647.00	39,691.00	89.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(34,643.00)	(34,943.00)	1,854.98	(37,145.00)	2,202.00	-6.3%
Professional/Consulting Services and Operating Expenditures		5800	284,236.00	304,191.00	48,265.20	321,680.00	(17,489.00)	-5.7%
Communications		5900	26,167.00	26,167.00	24,525.75	50,026.00	(23,859.00)	-91.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			380,533.00	405,988.00	88,025.32	406,422.00	(434.00)	-0.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	536,077.00	591,077.00	0.00	404,753.00	186,324.00	31.5%
Equipment		6400	0.00	0.00	0.00	75,078.00	(75,078.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			536,077.00	591,077.00	0.00	479,831.00	111,246.00	18.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	271,745.00	265,910.00	54,009.00	270,278.00	(4,368.00)	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			271,745.00	265,910.00	54,009.00	270,278.00	(4,368.00)	-1.6%
TOTAL EXPENDITURES			8,048,440.00	8,744,987.01	1,632,861.29	8,057,566.00		

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

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
6391	Adult Education Block Grant Program	557,147.69
Total, Restricted Balance		<u>557,147.69</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	691,090.00	802,790.67	312,162.67	708,888.00	(93,902.67)	-11.7%
3) Other State Revenue		8300-8599	1,222,905.00	1,253,074.00	536,918.00	1,069,102.00	(183,972.00)	-14.7%
4) Other Local Revenue		8600-8799	179,694.00	194,398.00	14,704.00	749,288.00	554,890.00	285.4%
5) TOTAL, REVENUES			2,093,689.00	2,250,262.67	863,784.67	2,527,278.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	624,654.00	622,654.00	189,345.75	664,900.00	(42,246.00)	-6.8%
2) Classified Salaries		2000-2999	802,718.00	778,309.00	244,595.65	797,969.00	(19,660.00)	-2.5%
3) Employee Benefits		3000-3999	852,564.00	852,564.00	246,827.32	914,916.00	(62,352.00)	-7.3%
4) Books and Supplies		4000-4999	34,270.00	189,083.67	253.72	44,079.00	145,004.67	76.7%
5) Services and Other Operating Expenditures		5000-5999	154,047.00	182,216.00	10,229.17	211,141.00	(28,925.00)	-15.9%
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			2,468,253.00	2,624,826.67	691,251.61	2,633,005.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(374,564.00)	(374,564.00)	172,533.06	(105,727.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	374,564.00	374,564.00	0.00	105,727.00	(268,837.00)	-71.8%
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			374,564.00	374,564.00	0.00	105,727.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	172,533.06	0.00		
F. FUND BALANCE, RESERVES								
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) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	691,090.00	802,790.67	312,162.67	708,888.00	(93,902.67)	-11.7%
TOTAL, FEDERAL REVENUE			691,090.00	802,790.67	312,162.67	708,888.00	(93,902.67)	-11.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,189,733.00	1,166,858.00	483,874.00	1,022,832.00	(144,026.00)	-12.3%
All Other State Revenue	All Other	8590	33,172.00	86,216.00	53,044.00	46,270.00	(39,946.00)	-46.3%
TOTAL, OTHER STATE REVENUE			1,222,905.00	1,253,074.00	536,918.00	1,069,102.00	(183,972.00)	-14.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	60,000.00	74,704.00	14,704.00	74,704.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	119,694.00	119,694.00	0.00	674,584.00	554,890.00	463.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			179,694.00	194,398.00	14,704.00	749,288.00	554,890.00	285.4%
TOTAL, REVENUES			2,093,689.00	2,250,262.67	863,784.67	2,527,278.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	504,850.00	504,850.00	174,710.10	577,921.00	(73,071.00)	-14.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,621.00	102,621.00	10,905.73	63,249.00	39,372.00	38.4%
Other Certificated Salaries		1900	17,183.00	15,183.00	3,729.92	23,730.00	(8,547.00)	-56.3%
TOTAL, CERTIFICATED SALARIES			624,654.00	622,654.00	189,345.75	664,900.00	(42,246.00)	-6.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	710,264.00	685,855.00	209,170.46	693,692.00	(7,837.00)	-1.1%
Classified Support Salaries		2200	15,198.00	15,198.00	5,043.25	15,185.00	13.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,256.00	17,256.00	9,279.55	20,790.00	(3,534.00)	-20.5%
Other Classified Salaries		2900	60,000.00	60,000.00	21,102.39	68,302.00	(8,302.00)	-13.8%
TOTAL, CLASSIFIED SALARIES			802,718.00	778,309.00	244,595.65	797,969.00	(19,660.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	120,831.00	120,831.00	24,530.11	139,423.00	(18,592.00)	-15.4%
PERS		3201-3202	108,777.00	108,777.00	33,979.75	112,593.00	(3,816.00)	-3.5%
OASDI/Medicare/Alternative		3301-3302	64,416.00	64,416.00	20,858.88	69,404.00	(4,988.00)	-7.7%
Health and Welfare Benefits		3401-3402	531,902.00	531,902.00	159,501.98	567,491.00	(35,589.00)	-6.7%
Unemployment Insurance		3501-3502	659.00	659.00	206.39	721.00	(62.00)	-9.4%
Workers' Compensation		3601-3602	25,979.00	25,979.00	7,750.21	25,284.00	695.00	2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			852,564.00	852,564.00	246,827.32	914,916.00	(62,352.00)	-7.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	34,270.00	189,083.67	253.72	38,375.00	150,708.67	79.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	5,704.00	(5,704.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,270.00	189,083.67	253.72	44,079.00	145,004.67	76.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	70.73	71.00	(71.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	25,000.00	0.00	(29.00)	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,547.00	49,000.00	5,559.73	23,358.00	25,642.00	52.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	4,000.00	637.74	4,305.00	(305.00)	-7.6%
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	396.00	10,000.00	(10,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	61,500.00	129,216.00	3,787.41	172,407.00	(43,191.00)	-33.4%
Communications		5900	0.00	0.00	(193.44)	1,000.00	(1,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,047.00	182,216.00	10,229.17	211,141.00	(28,925.00)	-15.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,468,253.00	2,624,826.67	691,251.61	2,633,005.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	374,564.00	374,564.00	0.00	105,727.00	(268,837.00)	-71.8%
(a) TOTAL, INTERFUND TRANSFERS IN			374,564.00	374,564.00	0.00	105,727.00	(268,837.00)	-71.8%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)								
			374,564.00	374,564.00	0.00	105,727.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275.00	275.00	0.00	400.00	125.00	45.5%
5) TOTAL, REVENUES			275.00	275.00	0.00	400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,000.00	16,000.00	0.00	16,000.00	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			21,000.00	21,000.00	0.00	21,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,725.00)	(20,725.00)	0.00	(20,600.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,725.00)	(20,725.00)	0.00	(20,600.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	40,005.82	40,005.82		40,005.82	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,005.82	40,005.82		40,005.82		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,005.82	40,005.82		40,005.82		
2) Ending Balance, June 30 (E + F1e)			19,280.82	19,280.82		19,405.82		
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	19,280.82	19,280.82		19,405.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	275.00	275.00	0.00	400.00	125.00	45.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			275.00	275.00	0.00	400.00	125.00	45.5%
TOTAL, REVENUES			275.00	275.00	0.00	400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,000.00	8,000.00	0.00	8,000.00	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	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,000.00	21,000.00	0.00	21,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,000.00	85,000.00	0.00	25,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,344,108.27	8,344,108.27		8,344,108.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,344,108.27	8,344,108.27		8,344,108.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,344,108.27	8,344,108.27		8,344,108.27		
2) Ending Balance, June 30 (E + F1e)			8,429,108.27	8,429,108.27		8,369,108.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
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	8,429,108.27	8,429,108.27		8,369,108.27		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
5) TOTAL, REVENUES			85,000.00	85,000.00	0.00	85,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,000.00	85,000.00	0.00	85,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	60,000.00	(60,000.00)	New
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	(60,000.00)		

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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
TOTAL, REVENUES			85,000.00	85,000.00	0.00	85,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	60,000.00	(60,000.00)	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	60,000.00	(60,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(60,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,155,588.00	2,155,588.00	(1,472,646.50)	2,718,000.00	562,412.00	26.1%
5) TOTAL, REVENUES			2,155,588.00	2,155,588.00	(1,472,646.50)	2,718,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,493,082.00	1,863,990.16	443,466.93	1,543,106.00	320,884.16	17.2%
3) Employee Benefits		3000-3999	729,933.00	969,021.41	215,814.14	747,302.00	221,719.41	22.9%
4) Books and Supplies		4000-4999	4,037,000.00	3,944,194.52	502,322.08	14,097,000.00	(10,152,805.48)	-257.4%
5) Services and Other Operating Expenditures		5000-5999	4,799,083.00	9,867,964.46	653,472.10	4,475,720.00	5,392,244.46	54.6%
6) Capital Outlay		6000-6999	70,250,000.00	209,743,371.40	17,105,324.32	69,100,000.00	140,643,371.40	67.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			81,309,098.00	226,388,541.95	18,920,399.57	89,963,128.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(79,153,510.00)	(224,232,953.95)	(20,393,046.07)	(87,245,128.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	17,600,000.00	17,600,000.00	21,553,146.50	20,000,000.00	2,400,000.00	13.6%
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			17,600,000.00	17,600,000.00	21,553,146.50	20,000,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,553,510.00)	(206,632,953.95)	1,160,100.43	(67,245,128.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	227,740,904.28	227,740,904.28		227,740,904.28	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)			227,740,904.28	227,740,904.28		227,740,904.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,740,904.28	227,740,904.28		227,740,904.28		
2) Ending Balance, June 30 (E + F1e)			166,187,394.28	21,107,950.33		160,495,776.28		
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	166,187,394.28	21,107,950.33		160,495,776.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		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								
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,155,588.00	2,155,588.00	(1,553,146.50)	2,718,000.00	562,412.00	26.1%
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	80,500.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,155,588.00	2,155,588.00	(1,472,646.50)	2,718,000.00	562,412.00	26.1%
TOTAL, REVENUES			2,155,588.00	2,155,588.00	(1,472,646.50)	2,718,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	27,617.00	42,568.17	5,308.11	27,229.00	15,339.17	36.0%
Classified Supervisors' and Administrators' Salaries		2300	1,003,968.00	1,239,898.13	320,197.96	1,066,181.00	173,717.13	14.0%
Clerical, Technical and Office Salaries		2400	461,497.00	581,523.86	117,960.86	449,696.00	131,827.86	22.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,493,082.00	1,863,990.16	443,466.93	1,543,106.00	320,884.16	17.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	206,231.00	256,793.24	65,245.26	214,445.00	42,348.24	16.5%
OASDI/Medicare/Alternative		3301-3302	99,979.00	129,219.98	32,182.15	103,601.00	25,618.98	19.8%
Health and Welfare Benefits		3401-3402	395,049.00	544,437.38	110,208.29	399,748.00	144,689.38	26.6%
Unemployment Insurance		3501-3502	735.00	1,927.20	222.21	760.00	1,167.20	60.6%
Workers' Compensation		3601-3602	27,939.00	36,643.61	7,956.23	28,748.00	7,895.61	21.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			729,933.00	969,021.41	215,814.14	747,302.00	221,719.41	22.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,837,000.00	1,573,782.13	105,191.56	6,412,000.00	(4,838,217.87)	-307.4%
Noncapitalized Equipment		4400	2,200,000.00	2,370,412.39	397,130.52	7,685,000.00	(5,314,587.61)	-224.2%
TOTAL, BOOKS AND SUPPLIES			4,037,000.00	3,944,194.52	502,322.08	14,097,000.00	(10,152,805.48)	-257.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	66,200.00	50,054.31	6,275.81	67,200.00	(17,145.69)	-34.3%
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	20,500.00	6,282.46	0.00	17,500.00	(11,217.54)	-178.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	248.28	0.00	4,000.00	(3,751.72)	-1511.1%
Professional/Consulting Services and Operating Expenditures		5800	4,707,363.00	9,786,003.44	647,056.29	4,386,000.00	5,400,003.44	55.2%
Communications		5900	1,020.00	25,375.97	140.00	1,020.00	24,355.97	96.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,799,083.00	9,867,964.46	653,472.10	4,475,720.00	5,392,244.46	54.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	10,500,000.00	35,279,242.13	1,392,070.10	10,500,000.00	24,779,242.13	70.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	58,700,000.00	173,246,869.83	15,695,864.90	57,500,000.00	115,746,869.83	66.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,050,000.00	1,217,259.44	17,389.32	1,100,000.00	117,259.44	9.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,250,000.00	209,743,371.40	17,105,324.32	69,100,000.00	140,643,371.40	67.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			81,309,098.00	226,388,541.95	18,920,399.57	89,963,128.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	17,600,000.00	17,600,000.00	21,553,146.50	20,000,000.00	2,400,000.00	13.6%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			17,600,000.00	17,600,000.00	21,553,146.50	20,000,000.00	2,400,000.00	13.6%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,600,000.00	17,600,000.00	21,553,146.50	20,000,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,592,360.00	1,592,360.00	391,899.22	1,600,360.00	8,000.00	0.5%
5) TOTAL, REVENUES			1,592,360.00	1,592,360.00	391,899.22	1,600,360.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	10.12	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	389,960.00	451,210.00	6,460.00	288,460.00	162,750.00	36.1%
6) Capital Outlay		6000-6999	2,854,188.00	2,792,938.00	289,835.79	2,854,188.00	(61,250.00)	-2.2%
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			3,244,648.00	3,244,648.00	296,305.91	3,143,148.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,652,288.00)	(1,652,288.00)	95,593.31	(1,542,788.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,652,288.00)	(1,652,288.00)	95,593.31	(1,542,788.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,009,689.26	8,009,689.26		8,009,689.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,009,689.26	8,009,689.26		8,009,689.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,009,689.26	8,009,689.26		8,009,689.26		
2) Ending Balance, June 30 (E + F1e)			6,357,401.26	6,357,401.26		6,466,901.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,357,401.26	6,357,401.26		6,466,901.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	0.00	88,000.00	8,000.00	10.0%
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	1,500,000.00	1,500,000.00	391,899.22	1,500,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	12,360.00	12,360.00	0.00	12,360.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,592,360.00	1,592,360.00	391,899.22	1,600,360.00	8,000.00	0.5%
TOTAL, REVENUES			1,592,360.00	1,592,360.00	391,899.22	1,600,360.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	10.12	500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	10.12	500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,100.00	177.00	0.00	1,100.00	(923.00)	-521.5%
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	67,360.00	97,360.00	3,917.00	67,360.00	30,000.00	30.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	251,500.00	283,673.00	2,543.00	150,000.00	133,673.00	47.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			389,960.00	451,210.00	6,460.00	288,460.00	162,750.00	36.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,854,188.00	2,792,938.00	289,835.79	2,854,188.00	(61,250.00)	-2.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,854,188.00	2,792,938.00	289,835.79	2,854,188.00	(61,250.00)	-2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,244,648.00	3,244,648.00	299,305.91	3,143,148.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	4,219,003.00	4,219,003.00	New
4) Other Local Revenue		8600-8799	115,000.00	115,000.00	(0.01)	180,000.00	65,000.00	56.5%
5) TOTAL, REVENUES			115,000.00	115,000.00	(0.01)	4,399,003.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,100.00	200,100.00	6,225.00	100,100.00	100,000.00	50.0%
6) Capital Outlay		6000-6999	7,579,869.00	7,479,869.00	117,336.10	6,400,000.00	1,079,869.00	14.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,679,969.00	7,679,969.00	123,561.10	6,500,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,564,969.00)	(7,564,969.00)	(123,561.11)	(2,101,097.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,564,969.00)	(7,564,969.00)	(123,561.11)	(2,101,097.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	13,586,777.84	13,586,777.84		13,586,777.84	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)			13,586,777.84	13,586,777.84		13,586,777.84		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,586,777.84	13,586,777.84		13,586,777.84		
2) Ending Balance, June 30 (E + F1e)			6,021,808.84	6,021,808.84		11,485,680.84		
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			6,021,808.84	6,021,808.84		11,485,680.84		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	4,219,003.00	4,219,003.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	4,219,003.00	4,219,003.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	115,000.00	115,000.00	(0.01)	180,000.00	65,000.00	56.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,000.00	115,000.00	(0.01)	180,000.00	65,000.00	56.5%
TOTAL, REVENUES			115,000.00	115,000.00	(0.01)	4,399,003.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	200,000.00	6,225.00	100,000.00	100,000.00	50.0%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,100.00	200,100.00	6,225.00	100,100.00	100,000.00	50.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	4,179,869.00	3,832,467.79	117,336.10	3,000,000.00	832,467.79	21.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,400,000.00	3,647,401.21	0.00	3,400,000.00	247,401.21	6.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,579,869.00	7,479,869.00	117,336.10	6,400,000.00	1,079,869.00	14.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,679,969.00	7,679,969.00	123,561.10	6,500,100.00		

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

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
7710	State School Facilities Projects	11,485,680.84
Total, Restricted Balance		<u>11,485,680.84</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,029,355.00	9,004,329.42	9,004,329.42	8,708,219.00	(296,110.42)	-3.3%
4) Other Local Revenue		8600-8799	83,000.00	83,000.00	73,407.97	65,000.00	(18,000.00)	-21.7%
5) TOTAL, REVENUES			9,112,355.00	9,087,329.42	9,077,737.39	8,773,219.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,000.00	3,853.13	3,853.13	10,000.00	(6,146.87)	-159.5%
3) Employee Benefits		3000-3999	985.00	365.52	365.52	985.00	(619.48)	-169.5%
4) Books and Supplies		4000-4999	0.00	83,462.50	0.00	0.00	83,462.50	100.0%
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	9,018,370.00	8,916,648.27	2,504,572.93	8,762,215.00	154,433.27	1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,029,355.00	9,004,329.42	2,508,791.58	8,773,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			83,000.00	83,000.00	6,568,945.81	19.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,000.00	83,000.00	6,568,945.81	19.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,587.39	1,587.39		1,587.39	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)			1,587.39	1,587.39		1,587.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,587.39	1,587.39		1,587.39		
2) Ending Balance, June 30 (E + F1e)			84,587.39	84,587.39		1,606.39		
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			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	84,587.39	84,587.39		1,606.39		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,029,355.00	9,004,329.42	9,004,329.42	8,708,219.00	(296,110.42)	-3.3%
TOTAL, OTHER STATE REVENUE			9,029,355.00	9,004,329.42	9,004,329.42	8,708,219.00	(296,110.42)	-3.3%
OTHER LOCAL REVENUE								
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	83,000.00	83,000.00	73,407.97	65,000.00	(18,000.00)	-21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,000.00	83,000.00	73,407.97	65,000.00	(18,000.00)	-21.7%
TOTAL, REVENUES			9,112,355.00	9,087,329.42	9,077,737.39	8,773,219.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	10,000.00	3,853.13	3,853.13	10,000.00	(6,146.87)	-159.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,000.00	3,853.13	3,853.13	10,000.00	(6,146.87)	-159.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	772.00	294.78	294.78	610.00	(315.22)	-106.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	162.00	(162.00)	New
Unemployment Insurance		3501-3502	10.00	1.94	1.94	10.00	(8.06)	-415.5%
Workers' Compensation		3601-3602	203.00	68.80	68.80	203.00	(134.20)	-195.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			985.00	365.52	365.52	985.00	(619.48)	-169.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	16,092.51	0.00	0.00	16,092.51	100.0%
Noncapitalized Equipment		4400	0.00	67,369.99	0.00	0.00	67,369.99	100.0%
TOTAL, BOOKS AND SUPPLIES			0.00	83,462.50	0.00	0.00	83,462.50	100.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,018,370.00	8,916,648.27	2,504,572.93	8,762,215.00	154,433.27	1.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,018,370.00	8,916,648.27	2,504,572.93	8,762,215.00	154,433.27	1.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,029,355.00	9,004,329.42	2,508,791.58	8,773,200.00		

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

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
6225	Emergency Repair Program, Williams Case	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,852,761.00	4,852,761.00	1,373,105.88	4,855,822.00	3,061.00	0.1%
3) Other State Revenue		8300-8599	346,790.00	346,790.00	97,860.64	335,429.00	(11,361.00)	-3.3%
4) Other Local Revenue		8600-8799	1,698,808.00	1,698,808.00	419,603.03	1,516,861.00	(181,947.00)	-10.7%
5) TOTAL, REVENUES			6,898,359.00	6,898,359.00	1,890,569.55	6,708,112.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,135,579.00	3,135,579.00	855,654.81	3,126,941.00	8,638.00	0.3%
3) Employee Benefits		3000-3999	1,964,654.00	1,964,654.00	577,879.25	1,892,687.00	71,967.00	3.7%
4) Books and Supplies		4000-4999	1,955,894.00	1,959,894.00	689,434.95	2,022,053.00	(62,159.00)	-3.2%
5) Services and Other Operating Expenses		5000-5999	85,900.00	81,900.00	1,406.00	80,666.00	1,234.00	1.5%
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	301,394.00	301,394.00	89,918.00	300,563.00	831.00	0.3%
9) TOTAL, EXPENSES			7,443,421.00	7,443,421.00	2,214,293.01	7,422,910.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(545,062.00)	(545,062.00)	(323,723.46)	(714,798.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	545,062.00	545,062.00	0.00	714,798.00	169,736.00	31.1%
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			545,062.00	545,062.00	0.00	714,798.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(323,723.46)	0.00		
F. NET POSITION								
1) Beginning Net Position								
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 Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,852,761.00	4,852,761.00	1,373,105.88	4,855,822.00	3,061.00	0.1%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,852,761.00	4,852,761.00	1,373,105.88	4,855,822.00	3,061.00	0.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	346,790.00	346,790.00	97,860.64	335,429.00	(11,361.00)	-3.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			346,790.00	346,790.00	97,860.64	335,429.00	(11,361.00)	-3.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,688,808.00	1,688,808.00	418,262.52	1,506,861.00	(181,947.00)	-10.8%
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%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	1,340.51	10,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,688,808.00	1,688,808.00	419,603.03	1,516,861.00	(181,947.00)	-10.7%
TOTAL, REVENUES			6,898,359.00	6,898,359.00	1,890,569.55	6,708,112.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,548,885.00	2,548,885.00	698,854.47	2,574,086.00	(25,201.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	208,837.00	208,837.00	68,361.04	205,083.00	3,754.00	1.8%
Clerical, Technical and Office Salaries		2400	192,857.00	192,857.00	63,744.18	180,444.00	12,413.00	6.4%
Other Classified Salaries		2900	185,000.00	185,000.00	24,695.12	167,328.00	17,672.00	9.6%
TOTAL, CLASSIFIED SALARIES			3,135,579.00	3,135,579.00	855,654.81	3,126,941.00	8,638.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	443,502.00	443,502.00	124,446.81	460,543.00	(17,041.00)	-3.8%
OASDI/Medicare/Alternative		3301-3302	213,917.00	213,917.00	63,219.92	234,780.00	(20,863.00)	-9.8%
Health and Welfare Benefits		3401-3402	1,246,291.00	1,246,291.00	374,510.68	1,138,966.00	107,325.00	8.6%
Unemployment Insurance		3501-3502	1,475.00	1,475.00	415.58	1,578.00	(103.00)	-7.0%
Workers' Compensation		3601-3602	59,469.00	59,469.00	15,286.26	56,820.00	2,649.00	4.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,964,654.00	1,964,654.00	577,879.25	1,892,687.00	71,967.00	3.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	156,695.00	137,195.00	4,314.36	73,776.00	63,419.00	46.2%
Noncapitalized Equipment		4400	2,000.00	2,000.00	(2,194.11)	2,000.00	0.00	0.0%
Food		4700	1,797,199.00	1,820,699.00	687,314.70	1,946,277.00	(125,578.00)	-6.9%
TOTAL, BOOKS AND SUPPLIES			1,955,894.00	1,959,894.00	689,434.95	2,022,053.00	(62,159.00)	-3.2%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,200.00	6,200.00	1,238.57	3,970.00	2,230.00	36.0%
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	26,000.00	54,000.00	1,324.52	47,525.00	6,475.00	12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,800.00)	(21,800.00)	(20,687.37)	(32,414.00)	10,614.00	-48.7%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	43,000.00	19,530.28	61,085.00	(18,085.00)	-42.1%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			85,900.00	81,900.00	1,406.00	80,666.00	1,234.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	301,394.00	301,394.00	89,918.00	300,563.00	831.00	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			301,394.00	301,394.00	89,918.00	300,563.00	831.00	0.3%
TOTAL, EXPENSES			7,443,421.00	7,443,421.00	2,214,293.01	7,422,910.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	545,062.00	545,062.00	0.00	714,798.00	169,736.00	31.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			545,062.00	545,062.00	0.00	714,798.00	169,736.00	31.1%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			545,062.00	545,062.00	0.00	714,798.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,633,260.00	11,633,260.00	4,058,309.93	11,677,260.00	44,000.00	0.4%
5) TOTAL, REVENUES			11,633,260.00	11,633,260.00	4,058,309.93	11,677,260.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,100,000.00	5,100,000.00	0.00	5,100,000.00	0.00	0.0%
4) Books and Supplies		4000-4999	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,038,874.00	11,038,874.00	2,015,750.40	11,171,260.00	(132,386.00)	-1.2%
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			16,183,874.00	16,183,874.00	2,015,750.40	16,316,260.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,550,614.00)	(4,550,614.00)	2,042,559.53	(4,639,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,450,614.00)	(4,450,614.00)	2,042,559.53	(4,539,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,359,825.08	12,359,825.08		12,359,825.08	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)			12,359,825.08	12,359,825.08		12,359,825.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,359,825.08	12,359,825.08		12,359,825.08		
2) Ending Net Position, June 30 (E + F1e)			7,909,211.08	7,909,211.08		7,820,825.08		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			7,909,211.08	7,909,211.08		7,820,825.08		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	32.93	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	11,433,260.00	11,433,260.00	3,862,245.93	11,527,260.00	94,000.00	0.8%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	200,000.00	200,000.00	196,031.07	150,000.00	(50,000.00)	-25.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,633,260.00	11,633,260.00	4,058,309.93	11,677,260.00	44,000.00	0.4%
TOTAL, REVENUES			11,633,260.00	11,633,260.00	4,058,309.93	11,677,260.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,100,000.00	5,100,000.00	0.00	5,100,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,100,000.00	5,100,000.00	0.00	5,100,000.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,000.00	200,000.00	0.00	150,000.00	50,000.00	25.0%
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	10,738,874.00	10,738,874.00	2,015,750.40	10,921,260.00	(182,386.00)	-1.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,038,874.00	11,038,874.00	2,015,750.40	11,171,260.00	(132,386.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			16,183,874.00	16,183,874.00	2,015,750.40	16,316,260.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	708,457.10	2,400,000.00	400,000.00	20.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	708,457.10	2,400,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,636,664.00	3,636,664.00	994,191.35	3,687,000.00	(50,336.00)	-1.4%
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			3,636,664.00	3,636,664.00	994,191.35	3,687,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,636,664.00)	(1,636,664.00)	(285,734.25)	(1,287,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,636,664.00)	(1,636,664.00)	(285,734.25)	(1,287,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	22,605,008.94	22,605,008.94		22,605,008.94	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)			22,605,008.94	22,605,008.94		22,605,008.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,605,008.94	22,605,008.94		22,605,008.94		
2) Ending Net Position, June 30 (E + F1e)			20,968,344.94	20,968,344.94		21,318,008.94		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	20,968,344.94	20,968,344.94		21,318,008.94		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,000,000.00	2,000,000.00	708,457.10	2,400,000.00	400,000.00	20.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,000.00	2,000,000.00	708,457.10	2,400,000.00	400,000.00	20.0%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	708,457.10	2,400,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,636,664.00	3,636,664.00	994,191.35	3,687,000.00	(50,336.00)	-1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,636,664.00	3,636,664.00	994,191.35	3,687,000.00	(50,336.00)	-1.4%
TOTAL, EXPENSES			3,636,664.00	3,636,664.00	994,191.35	3,687,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	75,000.00	0.00	90,000.00	15,000.00	20.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	0.00	90,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	35,000.00	35,000.00	0.00	36,500.00	(1,500.00)	-4.3%
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			35,000.00	35,000.00	0.00	36,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,000.00	40,000.00	0.00	53,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			40,000.00	40,000.00	0.00	53,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	660,013.85	660,013.85		660,013.85	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)			660,013.85	660,013.85		660,013.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			660,013.85	660,013.85		660,013.85		
2) Ending Net Position, June 30 (E + F1e)			700,013.85	700,013.85		713,513.85		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	700,013.85	700,013.85		713,513.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	75,000.00	75,000.00	0.00	90,000.00	15,000.00	20.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,000.00	75,000.00	0.00	90,000.00	15,000.00	20.0%
TOTAL, REVENUES			75,000.00	75,000.00	0.00	90,000.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,000.00	35,000.00	0.00	36,500.00	(1,500.00)	-4.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,000.00	35,000.00	0.00	36,500.00	(1,500.00)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			35,000.00	35,000.00	0.00	36,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,036.60	22,036.60	22,149.11	22,149.11	112.51	1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,036.60	22,036.60	22,149.11	22,149.11	112.51	1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	214.23	214.23	208.57	208.57	(5.66)	-3%
c. Special Education-NPS/LCI	16.81	16.81	16.59	16.59	(0.22)	-1%
d. Special Education Extended Year	32.77	32.77	31.90	31.90	(0.87)	-3%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	263.81	263.81	257.06	257.06	(6.75)	-3%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,300.41	22,300.41	22,406.17	22,406.17	105.76	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			52,734,854.00	41,255,943.75	15,192,799.96	11,501,217.77	4,626,446.24	4,238,267.37	17,409,220.70	7,598,916.53	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		4,402,482.00	4,402,482.00	14,789,681.00	8,334,306.00	7,924,468.00	14,789,681.00	7,924,468.00	7,924,469.00	
Property Taxes	8020-8079		669,189.00	729,434.00	205,759.00	7,621,181.00	12,821,586.00	24,275,299.00	2,051,677.00	17,204,272.00	
Miscellaneous Funds	8080-8099		0.00	(3,678,054.00)	0.00	(1,634,689.00)	(1,749,215.00)	(1,749,215.00)	(1,749,215.00)	(1,749,215.00)	
Federal Revenue	8100-8299		178,561.00	34,353.00	94,033.00	142,172.00	0.00	0.00	0.00	0.00	
Other State Revenue	8300-8599		0.00	0.00	680,528.00	7,115,479.00	572,339.00	800,981.00	1,851,633.00	1,346,320.00	
Other Local Revenue	8600-8799		163.00	689,007.00	546,359.00	1,953,864.00	282,184.00	282,184.00	1,352,080.00	282,184.00	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			5,250,395.00	2,177,222.00	16,316,360.00	23,532,313.00	19,851,362.00	38,398,930.00	11,430,643.00	25,068,030.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		585,296.00	11,909,198.00	11,872,627.00	11,864,857.00	11,891,373.00	12,039,482.00	11,836,393.00	12,156,684.00	
Classified Salaries	2000-2999		1,622,844.00	2,462,886.00	2,533,989.00	2,564,664.00	2,686,214.00	3,024,852.00	2,680,298.00	2,679,021.00	
Employee Benefits	3000-3999		4,015,093.00	5,952,857.00	5,938,264.00	6,026,055.00	5,763,602.00	5,766,433.00	5,919,658.00	5,576,514.00	
Books and Supplies	4000-4999		3,209.00	639,759.00	289,474.00	416,164.00	474,985.00	196,867.00	183,408.00	298,544.00	
Services	5000-5999		1,971,211.00	1,701,110.00	1,196,113.00	2,988,829.00	909,368.00	2,447,035.00	1,789,248.00	1,449,741.00	
Capital Outlay	6000-6599		0.00	63.00	40.00			274,609.00	17,440.00	0.00	
Other Outgo	7000-7499		(26,005.00)	182,805.00	926,686.00	186,258.00	468,474.00	495,530.00	210,414.00	43,294.00	
Interfund Transfers Out	7600-7629										
All Other Financing Uses	7630-7699										
TOTAL DISBURSEMENTS			8,171,648.00	22,848,678.00	22,757,193.00	24,046,827.00	22,194,016.00	24,244,808.00	22,636,859.00	22,203,798.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199	2,500.00									
Accounts Receivable	9200-9299	8,830,403.12	1,588,869.34	595,651.56	375,805.98	2,355,250.22	413,402.97	1,512,504.53	504,810.90	54,406.06	
Due From Other Funds	9310	3,902,394.60	(160,240.59)	(388,891.29)	(442,456.10)	(2,033,420.18)	(457,659.51)	(165,683.03)	(193,074.31)	(342,363.70)	
Stores	9320	232,487.45	62.00	63,949.94	(53,553.07)	9,901.43	(61,453.33)	(35,358.17)	30,742.24	22,805.00	
Prepaid Expenditures	9330										
Other Current Assets	9340										
Deferred Outflows of Resources	9490										
SUBTOTAL			12,967,785.17	1,428,690.75	270,710.21	(120,203.19)	331,731.47	(105,709.87)	1,311,463.33	342,478.83	(265,152.64)
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599	(22,458,742.00)	9,986,348.00	5,662,398.00	(2,869,454.00)	(1,996,919.00)	(2,060,185.00)	2,294,632.00	(1,053,433.00)	(504,077.00)	
Due To Other Funds	9610										
Current Loans	9640										
Unearned Revenues	9650	(8,688,907.65)				8,688,908.00					
Deferred Inflows of Resources	9690										
SUBTOTAL			(31,147,649.65)	9,986,348.00	5,662,398.00	(2,869,454.00)	6,691,989.00	(2,060,185.00)	2,294,632.00	(1,053,433.00)	(504,077.00)
Nonoperating											
Suspense Clearing	9910										
TOTAL BALANCE SHEET ITEMS			44,115,434.82	(8,557,657.25)	(5,391,687.79)	2,749,250.81	(6,360,257.53)	1,954,475.13	(983,168.67)	1,395,911.83	238,924.36
E. NET INCREASE/DECREASE (B - C + D)			(11,478,910.25)	(26,063,143.79)	(3,691,582.19)	(6,874,771.53)	(388,178.87)	13,170,953.33	(9,810,304.17)	3,103,156.36	
F. ENDING CASH (A + E)			41,255,943.75	15,192,799.96	11,501,217.77	4,626,446.24	4,238,267.37	17,409,220.70	7,598,916.53	10,702,072.89	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		10,702,072.89	10,667,765.00	18,790,650.69	11,493,658.97				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019	14,789,682.00	7,924,469.00	7,924,469.00	18,318,901.00		119,449,558.00	119,449,558.00
	Property Taxes	8020-8079	8,675,882.00	23,339,588.00	840,406.00	28,768,249.00		127,202,522.00	127,202,522.00
	Miscellaneous Funds	8080-8099	(3,184,877.00)	(1,591,961.00)	(1,591,961.00)	(1,591,961.00)	(1,594,827.00)	(21,865,190.00)	(21,865,190.00)
	Federal Revenue	8100-8299	1,272,682.00	204,335.00	1,888,520.00	850,000.00	6,627,228.00	11,291,884.00	11,291,884.00
	Other State Revenue	8300-8599	609,158.00	1,638,554.00	817,858.00	7,851,670.00	1,774,132.00	25,058,652.00	25,058,652.00
	Other Local Revenue	8600-8799	617,058.00	282,184.00	315,671.00	1,201,122.00	1,086,982.00	8,891,042.00	8,891,042.00
	Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00		60,000.00	60,000.00
	All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS			22,779,585.00	31,797,169.00	10,194,963.00	55,397,981.00	7,893,515.00	0.00	270,088,468.00
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999	11,913,438.00	12,174,202.00	11,908,027.00	1,842,398.00	1,103,594.00	123,097,569.00	123,097,569.00
	Classified Salaries	2000-2999	3,063,692.00	2,653,918.00	2,627,689.00	2,947,261.00	436,889.00	31,984,217.00	31,984,217.00
	Employee Benefits	3000-3999	5,294,832.00	5,608,814.00	5,879,314.00	8,824,989.00	1,214,961.00	71,781,386.00	71,781,386.00
	Books and Supplies	4000-4999	225,157.00	447,015.00	560,837.00	3,731,324.00	768,819.00	8,235,562.00	8,235,562.00
	Services	5000-5999	1,805,009.00	2,247,380.00	2,137,471.00	4,875,509.00	4,574,469.00	30,092,493.00	30,092,493.00
	Capital Outlay	6000-6599	0.00	0.00	62,732.00	653,660.00	27,942.00	1,036,486.00	1,036,486.00
	Other Outgo	7000-7499	1,140,081.00	1,191,338.00	568,474.00	6,151,111.00	48,381.00	11,586,841.00	11,586,841.00
	Interfund Transfers Out	7600-7629				920,525.00		920,525.00	920,525.00
	All Other Financing Uses	7630-7699						0.00	0.00
TOTAL DISBURSEMENTS			23,442,209.00	24,322,667.00	23,744,544.00	29,946,777.00	8,175,055.00	0.00	278,735,079.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury	9111-9199						0.00	
	Accounts Receivable	9200-9299	401,029.97	198,742.50	123,076.07	506,853.14	199,999.88	8,830,403.12	
	Due From Other Funds	9310	(338,578.40)	(475,148.15)	5,847,823.11		3,052,086.75	3,902,394.60	
	Stores	9320	(3,531.46)	823.34	10,143.10		247,956.43	232,487.45	
	Prepaid Expenditures	9330						0.00	
	Other Current Assets	9340						0.00	
	Deferred Outflows of Resources	9490						0.00	
SUBTOTAL			58,920.11	(275,582.31)	5,981,042.28	506,853.14	3,500,043.06	0.00	12,965,285.17
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable	9500-9599	(569,396.00)	(923,966.00)	(271,547.00)	7,220,000.00	7,544,341.00	22,458,742.00	
	Due To Other Funds	9610						0.00	
	Current Loans	9640						0.00	
	Unearned Revenues	9650						8,688,908.00	
	Deferred Inflows of Resources	9690						0.00	
SUBTOTAL			(569,396.00)	(923,966.00)	(271,547.00)	7,220,000.00	7,544,341.00	0.00	31,147,650.00
<u>Nonoperating</u>									
	Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS			628,316.11	648,383.69	6,252,589.28	(6,713,146.86)	(4,044,297.94)	0.00	(18,182,364.83)
E. NET INCREASE/DECREASE (B - C + D)			(34,307.89)	8,122,885.69	(7,296,991.72)	18,738,057.14	(4,325,837.94)	0.00	(26,828,975.83)
F. ENDING CASH (A + E)			10,667,765.00	18,790,650.69	11,493,658.97	30,231,716.11			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								25,905,878.17	

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	278,735,079.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,119,367.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	107,020.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	983,589.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,142,316.00
4. Other Transfers Out	All	9200	7200-7299	4,409,146.00
5. Interfund Transfers Out	All	9300	7600-7629	920,525.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,562,596.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	714,798.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				259,767,914.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		22,406.17
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,593.59
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	253,351,008.85	11,415.66
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	253,351,008.85	11,415.66
B. Required effort (Line A.2 times 90%)	228,015,907.97	10,274.09
C. Current year expenditures (Line I.E and Line II.B)	259,767,914.00	11,593.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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) 9,500,524.00
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) 217,362,648.00

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) 4.37%

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. Entry required

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)	9,229,218.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,346,087.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	984,153.32
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	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,559,458.32
9. Carry-Forward Adjustment (Part IV, Line F)	450,291.51
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,009,749.83

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	150,133,288.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,390,192.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,548,442.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,612,297.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	107,020.00
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)	1,406,403.00
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)	172,742.00
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)	21,536,517.68
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	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,307,457.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,633,005.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,122,347.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	255,969,710.68

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)

5.30%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

5.47%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>13,559,458.32</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(2,307,245.02)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.22%) times Part III, Line B18); zero if negative	<u>450,291.51</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.23%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>450,291.51</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>450,291.51</u>

Approved indirect cost rate: 4.22%
Highest rate used in any program: 4.23%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,842,965.00	162,173.00	4.22%
01	3060	162,525.00	6,859.00	4.22%
01	3310	3,098,251.00	130,746.00	4.22%
01	3311	6,028.00	255.00	4.23%
01	3312	383,563.00	16,186.00	4.22%
01	3327	74,000.00	3,123.00	4.22%
01	3410	378,957.00	15,992.00	4.22%
01	3550	361,089.00	15,238.00	4.22%
01	4035	774,074.00	32,666.00	4.22%
01	4201	75,568.00	3,189.00	4.22%
01	5640	160,341.00	6,766.00	4.22%
01	5810	807,221.00	16,360.00	2.03%
01	6264	372,735.00	15,730.00	4.22%
01	6378	57,570.00	2,430.00	4.22%
01	6382	909,444.00	38,379.00	4.22%
01	6385	103,365.00	4,362.00	4.22%
01	6387	795,276.00	33,592.00	4.22%
01	6500	27,430,012.00	1,157,547.00	4.22%
01	6512	734,054.00	30,977.00	4.22%
01	6520	471,152.00	19,883.00	4.22%
01	7220	274,194.00	11,573.00	4.22%
01	8150	6,889,142.00	269,891.00	3.92%
01	9010	2,803,168.00	37,697.00	1.34%
11	6391	6,134,016.00	258,855.00	4.22%
61	5310	6,557,606.00	276,731.00	4.22%
61	5320	564,741.00	23,832.00	4.22%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	224,786,890.00	3.01%	231,550,225.00	-0.29%	230,882,928.00
2. Federal Revenues	8100-8299	172,516.00	0.00%	172,516.00	0.00%	172,516.00
3. Other State Revenues	8300-8599	8,040,976.00	-42.90%	4,591,296.00	-2.00%	4,499,429.00
4. Other Local Revenues	8600-8799	5,371,710.00	0.43%	5,394,710.00	-0.01%	5,393,917.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(47,163,467.00)	4.75%	(49,405,030.00)	5.80%	(52,268,399.00)
6. Total (Sum lines A1 thru A5c)		191,268,625.00	0.54%	192,303,717.00	-1.88%	188,680,391.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				104,257,274.00		100,435,133.00
b. Step & Column Adjustment				1,563,859.00		1,506,527.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,386,000.00)		(2,665,200.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,257,274.00	-3.67%	100,435,133.00	-1.15%	99,276,460.00
2. Classified Salaries						
a. Base Salaries				22,148,217.00		21,805,246.00
b. Step & Column Adjustment				442,964.00		436,105.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(785,935.00)		(1,240,034.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,148,217.00	-1.55%	21,805,246.00	-3.69%	21,001,317.00
3. Employee Benefits	3000-3999	48,449,881.00	13.31%	54,900,523.00	4.77%	57,518,785.00
4. Books and Supplies	4000-4999	3,493,771.00	-11.45%	3,093,771.00	0.00%	3,093,771.00
5. Services and Other Operating Expenditures	5000-5999	16,545,810.00	8.34%	17,926,132.00	3.21%	18,501,400.00
6. Capital Outlay	6000-6999	37,670.00	-71.68%	10,670.00	0.00%	10,670.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,525,124.00	2.06%	5,639,040.00	2.09%	5,757,107.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,602,455.00)	0.89%	(2,625,500.00)	0.04%	(2,626,586.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	920,525.00	60.23%	1,475,000.00	-15.25%	1,250,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		198,775,817.00	1.95%	202,660,015.00	0.55%	203,782,924.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,507,192.00)		(10,356,298.00)		(15,102,533.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,965,580.59		27,458,388.59		17,102,090.59
2. Ending Fund Balance (Sum lines C and D1)		27,458,388.59		17,102,090.59		1,999,557.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	234,987.00		234,987.00		234,987.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	27,223,401.59		16,867,103.59		1,764,570.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,458,388.59		17,102,090.59		1,999,557.59

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	27,223,401.59		16,867,103.59		1,764,570.59
(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	8,369,108.27		8,542,096.00		8,532,062.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		35,592,509.86		25,409,199.59		10,296,632.59
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2018/19 Reduce 52 Certificated FTE due to projected declining enrollment (5,923,558), 11 Classified FTE (866,268) and 3 Management FTE (425,076) due to Reduction in Force Strategy and other adjustments to Certificated Salaries . 2019-20 Reduce 22.4 Certificated FTE due to projected declining enrollment (2,616,460) and reduce 25.2 Classified FTE (2,104,846) due to Reduction in Force Strategy.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	11,119,368.00	4.47%	11,616,386.00	-0.78%	11,526,252.00
3. Other State Revenues	8300-8599	17,017,676.00	-12.79%	14,841,565.00	-18.48%	12,098,852.00
4. Other Local Revenues	8600-8799	3,519,332.00	12.33%	3,953,380.00	0.00%	3,953,380.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	47,163,467.00	4.75%	49,405,030.00	5.80%	52,268,399.00
6. Total (Sum lines A1 thru A5c)		78,819,843.00	1.26%	79,816,361.00	0.04%	79,846,883.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,840,295.00		19,122,899.00
b. Step & Column Adjustment				282,604.00		286,844.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(1,099,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,840,295.00	1.50%	19,122,899.00	-4.25%	18,310,743.00
2. Classified Salaries						
a. Base Salaries				9,836,000.00		9,976,720.00
b. Step & Column Adjustment				196,720.00		199,534.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(56,000.00)		(24,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,836,000.00	1.43%	9,976,720.00	1.76%	10,152,254.00
3. Employee Benefits	3000-3999	23,331,505.00	4.76%	24,440,969.00	3.38%	25,266,717.00
4. Books and Supplies	4000-4999	4,741,791.00	-0.71%	4,708,224.00	-20.54%	3,741,324.00
5. Services and Other Operating Expenditures	5000-5999	13,546,683.00	1.90%	13,804,274.00	-5.42%	13,055,591.00
6. Capital Outlay	6000-6999	998,816.00	-91.72%	82,696.00	0.00%	82,696.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,632,558.00	18.07%	7,831,103.00	1.16%	7,921,669.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,031,614.00	3.84%	2,109,629.00	-1.02%	2,088,139.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		79,959,262.00	2.65%	82,076,514.00	-1.78%	80,619,133.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,139,419.00)		(2,260,153.00)		(772,250.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,688,352.79		3,548,933.79		1,288,780.79
2. Ending Fund Balance (Sum lines C and D1)		3,548,933.79		1,288,780.79		516,530.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,548,936.79		1,288,780.79		516,530.79
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	(3.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,548,933.79		1,288,780.79		516,530.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

2018/19 Adjustment to Classified Salaries due to reduction in federal entitlements. 2019/20 Adjustments to Classified and Certificated Salaries due to depletion of Career Technical Education Incentive Grant and reduction in Federal Entitlements.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	224,786,890.00	3.01%	231,550,225.00	-0.29%	230,882,928.00
2. Federal Revenues	8100-8299	11,291,884.00	4.40%	11,788,902.00	-0.76%	11,698,768.00
3. Other State Revenues	8300-8599	25,058,652.00	-22.45%	19,432,861.00	-14.59%	16,598,281.00
4. Other Local Revenues	8600-8799	8,891,042.00	5.14%	9,348,090.00	-0.01%	9,347,297.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		270,088,468.00	0.75%	272,120,078.00	-1.32%	268,527,274.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				123,097,569.00		119,558,032.00
b. Step & Column Adjustment				1,846,463.00		1,793,371.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,386,000.00)		(3,764,200.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	123,097,569.00	-2.88%	119,558,032.00	-1.65%	117,587,203.00
2. Classified Salaries						
a. Base Salaries				31,984,217.00		31,781,966.00
b. Step & Column Adjustment				639,684.00		635,639.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(841,935.00)		(1,264,034.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,984,217.00	-0.63%	31,781,966.00	-1.98%	31,153,571.00
3. Employee Benefits	3000-3999	71,781,386.00	10.53%	79,341,492.00	4.34%	82,785,502.00
4. Books and Supplies	4000-4999	8,235,562.00	-5.26%	7,801,995.00	-12.39%	6,835,095.00
5. Services and Other Operating Expenditures	5000-5999	30,092,493.00	5.44%	31,730,406.00	-0.55%	31,556,991.00
6. Capital Outlay	6000-6999	1,036,486.00	-90.99%	93,366.00	0.00%	93,366.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,157,682.00	10.80%	13,470,143.00	1.55%	13,678,776.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(570,841.00)	-9.63%	(515,871.00)	4.38%	(538,447.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	920,525.00	60.23%	1,475,000.00	-15.25%	1,250,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		278,735,079.00	2.15%	284,736,529.00	-0.12%	284,402,057.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,646,611.00)		(12,616,451.00)		(15,874,783.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		39,653,933.38		31,007,322.38		18,390,871.38
2. Ending Fund Balance (Sum lines C and D1)		31,007,322.38		18,390,871.38		2,516,088.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	234,987.00		234,987.00		234,987.00
b. Restricted	9740	3,548,936.79		1,288,780.79		516,530.79
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	27,223,398.59		16,867,103.59		1,764,570.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,007,322.38		18,390,871.38		2,516,088.38

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	27,223,401.59		16,867,103.59		1,764,570.59
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.00)		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	8,369,108.27		8,542,096.00		8,532,062.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)						
		35,592,506.86		25,409,199.59		10,296,632.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		12.77%		8.92%		3.62%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
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)						
		22,149.11		21,506.64		21,140.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		278,735,079.00		284,736,529.00		284,402,057.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		278,735,079.00		284,736,529.00		284,402,057.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		8,362,052.37		8,542,095.87		8,532,061.71
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)						
		8,362,052.37		8,542,095.87		8,532,061.71
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(14,441.00)	0.00	(570,841.00)				
Other Sources/Uses Detail					60,000.00	920,525.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(37,145.00)	270,278.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					105,727.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	60,000.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	4,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	70,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(32,414.00)	300,563.00	0.00				
Other Sources/Uses Detail					714,798.00	0.00		
Fund Reconciliation								

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	84,000.00	(84,000.00)	570,841.00	(570,841.00)	980,525.00	980,525.00		

SECTION 6

District Criteria and Standards Review

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	22,037.00		
	Charter School		0.00	
	Total ADA	22,037.00	22,149.11	0.5%
1st Subsequent Year (2018-19)	District Regular	21,966.31		
	Charter School			
	Total ADA	21,966.31	22,125.98	0.7%
2nd Subsequent Year (2019-20)	District Regular	21,323.16		
	Charter School			
	Total ADA	21,323.16	21,483.51	0.8%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	23,181	23,369		
Charter School				
Total Enrollment	23,181	23,369	0.8%	Met
1st Subsequent Year (2018-19)				
District Regular	22,502	22,690		
Charter School				
Total Enrollment	22,502	22,690	0.8%	Met
2nd Subsequent Year (2019-20)				
District Regular	22,115	22,303		
Charter School				
Total Enrollment	22,115	22,303	0.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	22,479	23,685	
Charter School			
Total ADA/Enrollment	22,479	23,685	94.9%
Second Prior Year (2015-16)			
District Regular	22,072	23,237	
Charter School			
Total ADA/Enrollment	22,072	23,237	95.0%
First Prior Year (2016-17)			
District Regular	22,052	23,287	
Charter School			
Total ADA/Enrollment	22,052	23,287	94.7%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

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	22,149	23,369		
Charter School	0			
Total ADA/Enrollment	22,149	23,369	94.8%	Met
1st Subsequent Year (2018-19)				
District Regular	21,507	22,690		
Charter School				
Total ADA/Enrollment	21,507	22,690	94.8%	Met
2nd Subsequent Year (2019-20)				
District Regular	21,140	22,303		
Charter School				
Total ADA/Enrollment	21,140	22,303	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2017-18)	244,313,867.00		
1st Subsequent Year (2018-19)	252,200,805.00	254,293,743.00	0.8%	Met
2nd Subsequent Year (2019-20)	252,302,324.00	254,174,016.00	0.7%	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)	162,551,369.37	181,115,745.52	89.7%
Second Prior Year (2015-16)	168,969,020.65	187,735,396.98	90.0%
First Prior Year (2016-17)	174,800,899.34	196,255,391.27	89.1%
	Historical Average Ratio:		89.6%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.6% to 92.6%	86.6% to 92.6%	86.6% to 92.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	174,855,372.00	197,855,292.00	88.4%	Met
1st Subsequent Year (2018-19)	177,140,902.00	201,185,015.00	88.0%	Met
2nd Subsequent Year (2019-20)	177,796,562.00	202,532,924.00	87.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2017-18)	10,440,146.00	11,291,884.00	8.2%	Yes
1st Subsequent Year (2018-19)	10,935,263.00	11,788,902.00	7.8%	Yes
2nd Subsequent Year (2019-20)	10,823,089.00	11,698,768.00	8.1%	Yes

Explanation:
(required if Yes) 2017/18, 2018/19 and 2019/20 increase due to inclusion of Title I and Title II carryover.

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

Current Year (2017-18)	19,322,356.00	25,058,652.00	29.7%	Yes
1st Subsequent Year (2018-19)	17,354,848.00	19,432,861.00	12.0%	Yes
2nd Subsequent Year (2019-20)	14,558,780.00	16,598,281.00	14.0%	Yes

Explanation:
(required if Yes) 2017/18 One-time discretionary funding of 3.3 million, increase of STRS on Behalf 2.2 million and increase of lottery allocation 260K. 2018/19 & 2019/20 Increase of STRS on Behalf.

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

Current Year (2017-18)	9,369,791.00	8,891,042.00	-5.1%	Yes
1st Subsequent Year (2018-19)	9,392,791.00	9,348,090.00	-0.5%	No
2nd Subsequent Year (2019-20)	9,401,998.00	9,347,297.00	-0.6%	No

Explanation:
(required if Yes) 2017/18 Decrease in Local Clearing projection (370K), decrease in transportation fees (46K) and decrease in transfer from COE for Special Ed (64K).

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

Current Year (2017-18)	8,837,645.00	8,235,562.00	-6.8%	Yes
1st Subsequent Year (2018-19)	7,192,530.00	7,801,995.00	8.5%	Yes
2nd Subsequent Year (2019-20)	6,285,630.00	6,835,095.00	8.7%	Yes

Explanation:
(required if Yes) 2017/18 Decrease due to (1.2 million) savings in textbooks because the textbooks were paid for in 2016-17 fiscal year. 2018/19 and 2019/20 increase due to increase in supplies 600K for each year.

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

Current Year (2017-18)	30,458,027.00	30,092,493.00	-1.2%	No
1st Subsequent Year (2018-19)	29,838,529.00	31,730,406.00	6.3%	Yes
2nd Subsequent Year (2019-20)	30,051,041.00	31,556,991.00	5.0%	No

Explanation:
(required if Yes) The difference in 2018/19 is due to increase in sub-agreements 900K in Career Pathways and Career Tech Education. Also, salaries had to be recategorized to sub-agreements 900K in Special Ed due to inability to hire specialized certificated staff.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	39,132,293.00	45,241,578.00	15.6%	Not Met
1st Subsequent Year (2018-19)	37,682,902.00	40,569,853.00	7.7%	Not Met
2nd Subsequent Year (2019-20)	34,783,867.00	37,644,346.00	8.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	39,295,672.00	38,328,055.00	-2.5%	Met
1st Subsequent Year (2018-19)	37,031,059.00	39,532,401.00	6.8%	Not Met
2nd Subsequent Year (2019-20)	36,336,671.00	38,392,086.00	5.7%	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)	2017/18, 2018/19 and 2019/20 increase due to inclusion of Title I and Title II carryover.
Explanation: Other State Revenue (linked from 6A if NOT met)	2017/18 One-time discretionary funding of 3.3 million, increase of STRS on Behalf 2.2 million and increase of lottery allocation 260K. 2018/19 & 2019/20 Increase of STRS on Behalf.
Explanation: Other Local Revenue (linked from 6A if NOT met)	2017/18 Decrease in Local Clearing projection (370K), decrease in transportation fees (46K) and decrease in transfer from COE for Special Ed (64K).

- 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)	2017/18 Decrease due to (1.2 million) savings in textbooks because the textbooks were paid for in 2016-17 fiscal year. 2018/19 and 2019/20 increase due to increase in supplies 600K for each year.
Explanation: Services and Other Exps (linked from 6A if NOT met)	The difference in 2018/19 is due to increase in sub-agreements 900K in Career Pathways and Career Tech Education. Also, salaries had to be recategorized to sub-agreements 900K in Special Ed due to inability to hire specialized certificated staff.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,750,000.00	7,300,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		7,300,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.8%	8.9%	3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.3%	3.0%	1.2%

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 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2017-18)	(7,507,192.00)	198,775,817.00		3.8%	Met
1st Subsequent Year (2018-19)	(10,356,298.00)	202,660,015.00		5.1%	Not Met
2nd Subsequent Year (2019-20)	(15,102,533.00)	203,782,924.00		7.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is using the excess reserve to cover ongoing operation costs. The District will monitor the budget closely to ensure it is in line with the financial forecast.

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)	31,007,322.38	Met
1st Subsequent Year (2018-19)	18,390,871.38	Met
2nd Subsequent Year (2019-20)	2,516,088.38	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)	30,231,716.11	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	22,149	21,507	21,140
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	278,735,079.00	284,736,529.00	284,402,057.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	278,735,079.00	284,736,529.00	284,402,057.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,362,052.37	8,542,095.87	8,532,061.71
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)	8,362,052.37	8,542,095.87	8,532,061.71

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	27,223,401.59	16,867,103.59	1,764,570.59
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)	(3.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	8,369,108.27	8,542,096.00	8,532,062.00
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)	35,592,506.86	25,409,199.59	10,296,632.59
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.77%	8.92%	3.62%
District's Reserve Standard (Section 10B, Line 7):	8,362,052.37	8,542,095.87	8,532,061.71
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

The District is using the One Time Discretionary funds to cover Salary and Benefits. The District will monitor the Budget closely to ensure it is in line with the Financial Forecast.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(46,921,758.00)	(47,163,467.00)	0.5%	241,709.00	Met
1st Subsequent Year (2018-19)	(49,055,030.00)	(49,405,030.00)	0.7%	350,000.00	Met
2nd Subsequent Year (2019-20)	(52,018,399.00)	(52,268,399.00)	0.5%	250,000.00	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	60,000.00	New	60,000.00	Not Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	1,019,626.00	920,525.00	-9.7%	(99,101.00)	Not Met
1st Subsequent Year (2018-19)	1,290,000.00	1,475,000.00	14.3%	185,000.00	Not Met
2nd Subsequent Year (2019-20)	1,150,000.00	1,250,000.00	8.7%	100,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2017/18 Contribution to F/17 Special Reserve

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

Explanation:
(required if NOT met)

2017/18 Reduction of contribution to F12 Child Development (269K), increase of contribution to F61 Child Nutrition 170K. 2018/19, increase contribution to F61 Child Nutrition 50K, increase of contribution to F12 Child Development 150K and decrease of contribution to F17 Reserves (15K). 2019/20, decrease of contribution to F17 Reserves (100K), increase of contribution to F61 Child Nutrition 50K and increase of contribution to F12 Child Development 150K.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01/8011	01/5610	352,230
Certificates of Participation				
General Obligation Bonds	25	21/86XX & 8799	21/74XX	956,989,134
Supp Early Retirement Program	5	71/8662	71/5800	3,386,500
State School Building Loans				
Compensated Absences	5	01/8011	01/1000/2000	2,374,177

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				963,102,041

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	133,091	133,091	133,091	133,091
Certificates of Participation				
General Obligation Bonds	36,724,451	55,462,094	55,462,094	55,462,094
Supp Early Retirement Program		677,300	677,300	677,300
State School Building Loans				
Compensated Absences	459,952	459,952	459,952	459,952

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	37,317,494	56,732,437	56,732,437	56,732,437
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase in General Obligation payment.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	55,097,777.00	55,097,777.00
b. OPEB unfunded actuarial accrued liability (UAAL)	29,823,959.00	29,823,959.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2016	Jul 01, 2016

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2017-18)	4,499,268.00	4,499,268.00
1st Subsequent Year (2018-19)	4,717,272.00	4,717,272.00
2nd Subsequent Year (2019-20)	5,972,564.00	4,972,564.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2017-18)	0.00	0.00
1st Subsequent Year (2018-19)	0.00	0.00
2nd Subsequent Year (2019-20)	0.00	0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2017-18)	2,713,272.00	2,713,272.00
1st Subsequent Year (2018-19)	2,658,994.00	2,658,994.00
2nd Subsequent Year (2019-20)	2,690,328.00	2,690,328.00

d. Number of retirees receiving OPEB benefits

Current Year (2017-18)	381	381
1st Subsequent Year (2018-19)	376	376
2nd Subsequent Year (2019-20)	371	371

4. Comments:

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

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

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

Yes

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

No

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

Yes

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
a.	932,120.00	932,120.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2017-18)	9,768,421.00	10,721,260.00
a. 1st Subsequent Year (2018-19)	10,354,526.00	11,364,536.00
a. 2nd Subsequent Year (2019-20)	10,975,798.00	12,046,408.00
b. Current Year (2017-18)	9,768,421.00	10,721,260.00
b. 1st Subsequent Year (2018-19)	10,354,526.00	11,364,536.00
b. 2nd Subsequent Year (2019-20)	10,975,798.00	12,043,408.00

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,220.9	1,216.7	1,146.1	1,110.9

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

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement
 Total cost of salary settlement

% change in salary schedule from prior year or

Multiyear Agreement
 Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	1,359,980		
	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	25,340,524	26,860,955	28,472,612
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	3.5%	6.0%	6.0%

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

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

Certificated (Non-management) Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,722,090	1,732,959	1,736,663
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	533.7	561.1	550.1	524.9

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
11,686,627	12,387,825	13,131,095
100.0%	100.0%	100.0%
3.5%	6.0%	6.0%

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

- Are any new costs negotiated since budget adoption for prior year settlements included in the interim?
If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
571,638	586,045	596,915
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	80.0	79.1	72.1	72.1

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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First Interim
2017-18 Original Budget
Technical Review Checks

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<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>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
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>
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.	<u>PASSED</u>
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>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	6300	-7,682.00

Explanation: The projected beginning balance was higher than the unaudited actual fund balance and will adjust accordingly.

Total of negative resource balances for Fund 01 -7,682.00

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

FUND	RESOURCE	OBJECT	VALUE
01	6300	9790	-7,682.00

Explanation: The projected beginning balance was higher than the unaudited actual fund balance and will adjust accordingly.

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<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>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
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>
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.	<u>PASSED</u>
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>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2017-18 Projected Totals
Technical Review Checks

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<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>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
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>
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.	<u>PASSED</u>
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>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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

Checks Completed.

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First Interim
2017-18 Actuals to Date
Technical Review Checks

East Side Union High

Santa Clara County

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SUPPLEMENTAL CHECKS

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