



# **First Interim Budget Report**

December 2017

**La Mesa-Spring Valley Schools**  
4750 Date Avenue  
La Mesa, California 91942  
(619) 668-5700, <http://lmsvschools.org>

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## **Technical Budget Documents**

District Certification	Form CI
General Fund	Form 01
General Fund Multiyear Projections	Form MYPI
Criteria and Standards Review	Form 01CSI
Average Daily Attendance	Form AI
LCFF Calculator Summary	Form LCFF
General Fund Cashflow	Form CF

## About La Mesa-Spring Valley Schools

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La Mesa-Spring Valley Schools is a high-performing school district located just east of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves 12,330 pupils (not including preschool) with 16 elementary schools (grades K-6), one middle school (grades 7-8), one literacy academy (grades K-3), and three specialty academies (grades 4-8). The District employs just over 2,000 people with an annual general fund budget of approximately 125 million.

### Board of Education

Dr. Emma Turner	President
David Chong	Vice President
Jim Long	Clerk
Bob Duff	Member
Rebecca Basson	Member

### District Administration

Brian Marshall	Superintendent
David Feliciano	Assistant Superintendent, Business Services
Tina Sardina	Assistant Superintendent, Human Resources
Guido Magliato	Assistant Superintendent, Learning Support

### Our Purpose

To inspire learning and respect

### Our Vision

La Mesa-Spring Valley Schools is a community of life-long learners who engage in continuous improvement and contribute positively to a global society, within a safe learning environment.

### Our Principles

In order to achieve work purposefully and realize our vision we must:

- Make decisions based upon the best interest of all children
- Honor individuality and diversity
- Act with integrity
- Partner with the community
- Strive for excellence
- Establish, measure and hold ourselves accountable to appropriate goals
- Communicate effectively
- Develop well-rounded learners
- Explore a sense of possibility
- Use resources wisely

## **Communities We Serve**

Communities served include the City of La Mesa, a portion of the City of El Cajon, and the unincorporated communities of Mt. Helix, Casa de Oro, and Spring Valley, all within San Diego County.

## **Schools**

16	Elementary Schools	(Grades K-6)
1	Middle School	(Grades 7-8)
1	K-3 Academy	(Grades K-3)
3	4-8 Academies	(Grades 4-8)

## **District Enrollment**

All Schools	12,330
Grades K-6	9,300
Grades 4-8	3,030

## **Average Class Size**

Grades K-3	24 to 1
Grades 4-6	30 to 1
Grades 7-8	27 to 1

## **Student Ethnicity**

Hispanic	50%
White	30%
African American	10%
Two or More Races	5%
Asian	3%
Other	2%

## **Percentage of Unduplicated Pupils: 61%**

The term “unduplicated pupils” refers to students who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria.

## **About the First Interim Report**

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School districts are required to prepare interim reports twice each fiscal year to update the District's budget projections through the balance of the school year. The First Interim Report, due in early December, covers the period through October 31. The Second Interim Report, due in mid-March, covers the period through January 31. With each interim report, the Board states whether the District's fiscal condition is projected to be positive, qualified, or negative (will, may not, or will not be solvent over the next three years), which is then submitted to, and officially certified by, the County Superintendent.

Education Code Sections 42130 and 42131 require that interim reports be submitted to the governing board on the Standard Account Code Structure forms, which is the format prescribed by the Superintendent of Public Instruction.

Enclosed are the forms necessary to report the financial position of the District as of October 31, 2017. The First Interim certification is positive, as we are projecting the District will be able to meet its financial obligations for the current year, next year, and the subsequent fiscal year.

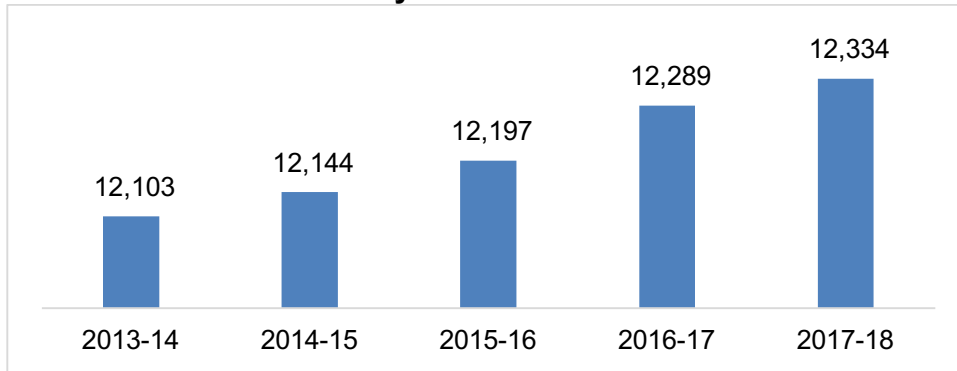
## Enrollment, Attendance, Demographics

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### Enrollment

District enrollment is projected to grow to 12,334 in the 2017-18 school year; however, cohort analysis suggests a flattening out of enrollment in the 2019-20 school year.

### District Enrollment History

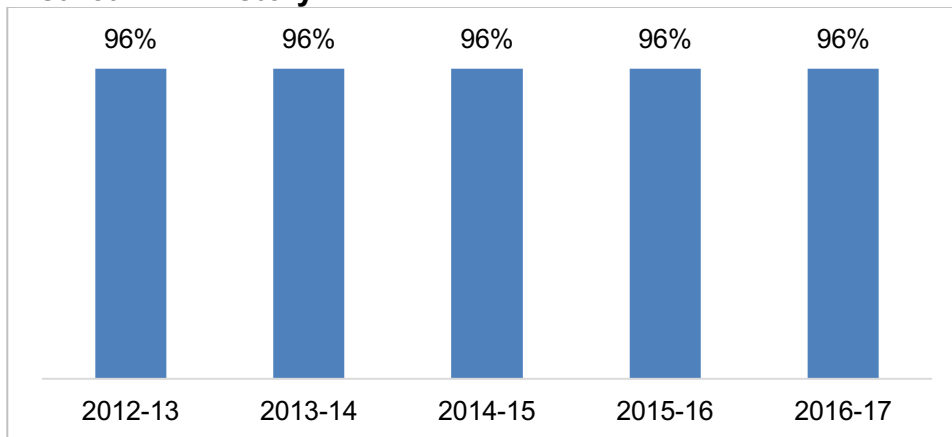


### Average Daily Attendance (ADA) Percentage

ADA is the average number of pupils in attendance on a daily basis. Almost all District revenues and grants are based on ADA. The ADA percentage is the annual ADA divided by enrollment.

ADA is projected to remain flat at 96% in the 2017-18 school year. The average ADA percentage is 90% statewide.

### District ADA History



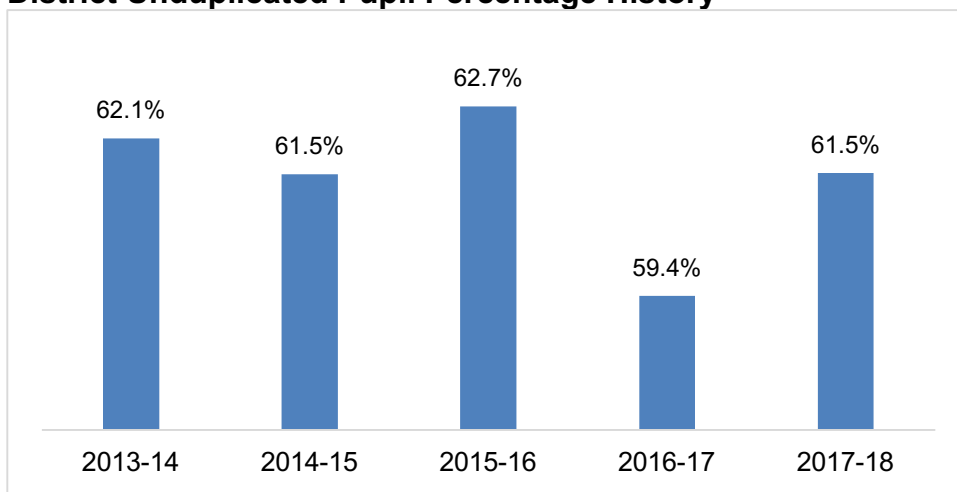
### Unduplicated Pupils

The term “unduplicated pupils” refers to students who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these.

The percentage of unduplicated pupils is the number of unduplicated pupils divided by total enrollment in the current year. Local Control Funding Formula (LCFF) Supplemental and Concentration grant totals are calculated using a three-year rolling average of unduplicated pupils enrolled in the District.

The District’s current percentage of unduplicated pupils is 61.5%.

### District Unduplicated Pupil Percentage History



## Local Control Funding Formula

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“Today, I’m signing a bill that is truly revolutionary. We are bringing government closer to the people, to the classroom where real decisions are made, and directing the money where the need and the challenge is greatest. This is a good day for California, it’s a good day for school kids and it’s a good day for our future.”

*~ Gov. Jerry Brown on signing the law establishing the Local Control Funding Formula, July 1, 2013*

The LCFF replaced California’s nearly half-century-old school finance system (Revenue Limits) with one that aims to provide local control as well as greater transparency and fairness. Under the LCFF, school districts receive a uniform base grant, increased by the annual Cost-of-Living-Adjustment (COLA), adjusted by grade level, plus additional funds for pupils with greater educational needs, defined as low-income, English learner and foster youth pupils (unduplicated pupils). Districts receive an additional 20 percent per student “supplemental” grant based on the number of unduplicated pupils. Districts in which these pupils make up at least 55 percent of enrollment are entitled to a “concentration” grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

### Local Control and Accountability Plans

While the LCFF gives districts wide discretion to spend their base funding as they choose, they must use supplemental and concentration funds to increase or improve services for unduplicated pupils over services provided for all pupils. Use of LCFF funds are guided by a Local Control and Accountability Plan (LCAP), which is developed and adopted by each individual school district.

### Phased Implementation

The LCFF was initially projected to be phased in over a period of eight years, starting in 2013-14. Based on current projections, the LCFF is likely to be fully funded by the 2019-20 fiscal year.

### Key Terms

- **Funding Target**  
LCFF funds the District would receive if the LCFF was fully funded in a given year
- **Funding Gap/Unfunded Portion**  
The difference between the LCFF funding target and the actual funds received in a given year
- **Funding Floor**  
The actual LCFF funds the District received last year
- **Gap/Transitional Funding**  
Annual funding allocation toward the target funding (to close the funding gap)



## Base Grant

Every district will receive the same base grant for each student, depending on his or her grade level. The base grant is adjusted by the COLA each year. The K-3 base grant is adjusted up by 10.4 percent as an incentive to implement class-size reduction (CSR). This is referred to as the “grade span adjustment.” Districts will receive less funding for pupils in middle grades than for those in elementary after grade span adjustments.

## Supplemental and Concentration Grants

Districts will receive an additional 20 percent per student “supplemental” grant, based on the number of unduplicated pupils. Districts in which these pupils make up at least 55 percent of enrollment are entitled to a “concentration” grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

## Add-ons

- Home-to-school transportation
- Targeted Instructional Improvement Block Grant (TIIBG)  
(Districts continue to receive transportation and Targeted Instructional Improvement Block Grant funds at the 2012-13 level.)

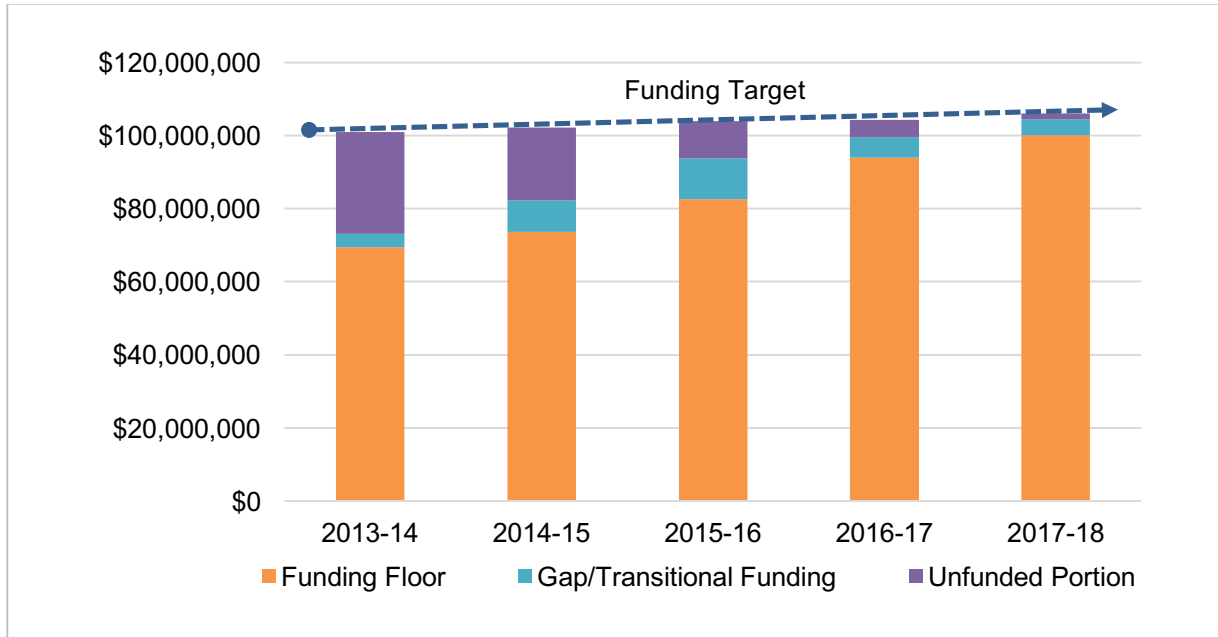
## LCFF Calculation at Full Implementation

Current Year Base Grant	<i>Previous year's base grant + current year COLA (if any)</i>
Grade Span Adjustment	<i>10.4% for K-3 CSR</i>
Supplemental Grant	<i>Additional 20% above the Base Grant for unduplicated pupils</i>
Concentration Grant	<i>Additional 50% above the Base Grant for unduplicated pupils above 55% of total enrollment</i>
Add-ons	<b>+</b>
<b><i>LCFF Funding Target</i></b>	

## LCFF Implementation and Components

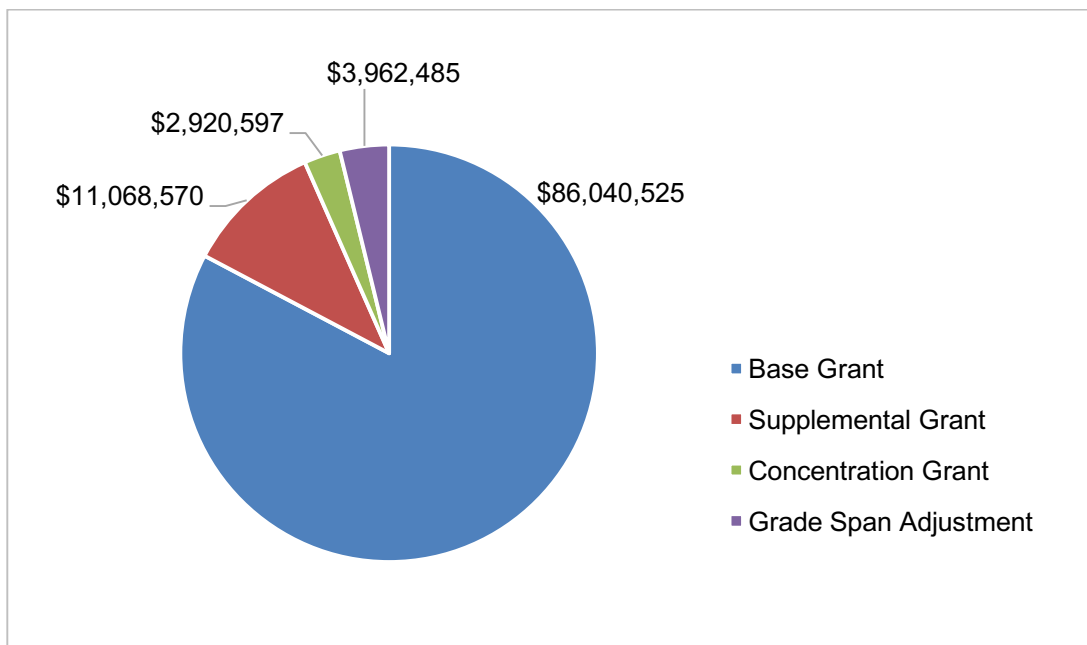
### District LCFF Funding History - Projected Implementation

The following chart illustrates the implementation of LCFF toward the District's specific funding target over the past five years.



### 2017-18 LCFF Funding Components

The following chart illustrates the District's actual funding per LCFF component in the current fiscal year.



## **Significant Changes to the State Budget**

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In California, school districts are required to adopt their annual budgets prior to the State. As such, the District's adopted budget assumptions are based on the Governor's May Revision budget report (not on the State's adopted budget). Any changes from the May Revision that were ultimately included in the State's adopted budget are reflected in the District's First Interim Report.

### **LCFF Gap Funding Percentage**

The gap funding percentage decreased from 43.97 to 43.19% in the current year.

### **One-Time Funds**

One-time funds proposed to be deferred until 2019, were funded in the current year at \$147 per ADA.

### **Reserve Cap**

Senate Bill 751 (Hill and Glazer) was signed by the Governor on October 11, 2017, and modifies Education Code 42127.01 (commonly referred to as the reserve cap). SB 751 will take effect on January 1, 2018.

According to the California School Boards Association (CSBA):

SB 751 amends the current reserve cap law to provide important relief for every single school district in California. Absent a full repeal of the original reserve cap law, SB 751 ensures that if the reserve cap ever becomes active, every school district in the state will have significant relief from the reserve cap limitations that were put into statute in 2014.

Specifically, SB 751 provides relief to every district by:

- Exempting ALL small school districts of less than 2,501 ADA
- Exempting ALL basic aid school districts
- Raising the reserve cap limit to 10 percent of the district's general fund.  
The original reserve cap, if enacted, would have limited school districts to a reserve balance of not more than twice the state-required minimum reserve balance, or between 2 and 6 percent of the district's general fund, depending on district size.
- Establishing a new reserve cap "trigger," making it significantly less likely that the current reserve cap would ever become active.
- Applying the higher cap only to the assigned and unassigned balances in the general fund and special reserve fund for other than capital outlay.

## First Interim Budget Assumptions

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Planning Factors	2017-18	2018-19	2019-20
Average Daily Attendance (ADA)	11,789.53	11,837.32	11,885.09
California Consumer Price Index (CPI)	3.11%	3.19%	2.86%
CA Cost-of-Living Adjustment (COLA)	1.56%	2.15%	2.35%
Enrollment	12,334	12,384	12,434
Health Benefits Rates Increase	5%	5%	5%
LCFF Gap Funding Percentage	43.97%	71.53%	73.51%
Lottery - Restricted per ADA	\$48	\$48	\$48
Lottery - Unrestricted per ADA	\$146	\$146	\$146
Mandate Block Grant per ADA	\$30.34	\$30.34	\$30.34
One-Time Funding Allocations per ADA	\$147.32	\$0.00	\$0.00
PERS Employer Rates	16%	19%	22%
Projected Certificated Retirements Per Year	20	20	20
Routine Restricted Maintenance Account - Minimum Contribution	3%	3%	3%
Step and Column Movement – Certificated	1.4%	1.4%	1.4%
Step and Column Movement – Classified	1%	1%	1%
STRS Employer Rates	14%	16%	18%
Unduplicated Pupils Percentage	61.49%	61.49%	62.43%

## Multiyear Budget Projection

<i>All figures presented in millions</i>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Beginning Balance</b>	<b>\$8.6</b>	<b>\$6.5</b>	<b>\$5.5</b>
<b>REVENUES</b>			
LCFF Revenues	103.0	107.2	110.9
Federal Revenues	7.1	6.3	6.3
Other State Revenues	12.1	10.4	10.6
Other Local Revenues	7.7	7.9	7.9
<b>Total Revenues</b>	<b>\$129.9</b>	<b>\$131.7</b>	<b>\$135.7</b>
<b>EXPENDITURES</b>			
Certificated Salaries	59.7	59.2	59.2
Classified Salaries	21.6	22.2	22.9
Employee Benefits	32.7	35.5	38.5
Books and Supplies	6.6	5.9	6.1
Services and Agreements	8.0	7.6	7.8
Capital Outlay	3.4	1.6	1.6
<b>Total Expenditures</b>	<b>\$131.8</b>	<b>\$131.7</b>	<b>\$135.8</b>
<b>ENDING FUND BALANCE</b>			
State Required 3% Reserve	4.0	4.0	4.1
Board Designated 5% Reserve Goal	2.3	1.3	0.1
Unanticipated Special Ed Reserve	0.0	0.0	0.0
<b>Total Ending Balance</b>	<b>\$6.5</b>	<b>\$5.5</b>	<b>\$4.4</b>
Increase (Decrease) in Fund Balance	(2.1)	(1.0)	(1.1)
<b>Unrestricted Reserve Percentage</b>	<b>3.9%</b>	<b>4.4%</b>	<b>4.6%</b>
Special Reserve Fund 17 (Opt-out Fund)	2.1	2.1	2.2
Unrestricted Reserve Percentage with Fund 17	6.5%	5.8%	4.9%

## About SACS Reporting

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Local educational agencies (LEAs) throughout the State of California are required to submit a series of reports and data to the California Department of Education (CDE). In 1997, a standardized account code structure (SACS) was developed and implemented over the next seven years by all LEAs. At the same time, the SACS Financial Reporting Software was developed to accommodate SACS accounting. The use of SACS and the SACS Financial Reporting Software helps facilitate consistency among LEAs in recording and reporting financial information. Specifically, the SACS software:

- Improves financial data collection, reporting, transmission, accuracy, and comparability
- Reduces the administrative burden on LEAs in preparing required financial reports
- Helps meet federal reporting guidelines
- Ensures LEAs' compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB)
- Provides a framework to follow the flow of educational funds
- Provides better information for use by those interested in school finance

### The Reporting Process

The SACS reporting process begins with the LEA recording its financial information using some form of computerized system. The LEA transfers the information, either manually or electronically, from that system to the CDE SACS Financial Reporting Software. Additionally, the LEA manually enters certain supplemental information not already contained within their computerized financial system (such as committed/assigned portions of ending fund balance). At this point, the LEA reviews the data for accuracy and completeness according to the technical review specifications established by the CDE. Once the data has passed the technical review checks and/or valid exceptions have been properly documented within the SACS software, reports are printed and signed by the LEA representative, and the data is exported. These items are then forwarded to the LEA's reviewing agency, the COE. The reviewing agency's process of resolving exceptions varies by agency, but the process generally involves an interactive dialogue between the LEA and the reviewing agency.

*Source: SACS2015 Software User Guide, May 2015*

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

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

District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2017

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

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

##### X POSITIVE CERTIFICATION

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

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

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

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

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

Contact person for additional information on the interim report:

Name: David Feliciano

Telephone: 619-668-5700 ext 6392

Title: Assistant Superintendent Business

E-mail: david.feliciano@lmsvschools.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:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	102,083,479.00	102,429,885.00	22,342,525.60	102,429,885.00	0.00	0.0%
2) Federal Revenue		8100-8299	2.00	156,564.80	79,902.17	156,564.80	0.00	0.0%
3) Other State Revenue		8300-8599	1,983,804.02	3,888,364.17	83,531.09	3,888,364.17	0.00	0.0%
4) Other Local Revenue		8600-8799	343,606.00	1,047,701.19	543,431.12	1,047,701.19	0.00	0.0%
5) TOTAL, REVENUES			104,410,891.02	107,522,515.16	23,049,389.98	107,522,515.16		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	47,131,443.98	47,120,727.05	14,967,728.75	47,120,727.05	0.00	0.0%
2) Classified Salaries		2000-2999	13,886,209.34	14,107,684.36	4,164,463.10	14,107,684.36	0.00	0.0%
3) Employee Benefits		3000-3999	19,731,027.85	19,853,665.40	5,466,419.08	19,853,665.40	0.00	0.0%
4) Books and Supplies		4000-4999	3,836,348.93	4,034,301.55	1,180,214.57	4,034,301.55	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,127,985.91	5,529,819.08	2,306,786.48	5,529,819.08	0.00	0.0%
6) Capital Outlay		6000-6999	264,980.70	475,266.72	91,054.71	475,266.72	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	485,385.14	468,721.19	332,181.19	468,721.19	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(408,759.77)	(441,313.67)	0.00	(441,313.67)	0.00	0.0%
9) TOTAL, EXPENDITURES			90,054,622.08	91,148,871.68	28,508,847.88	91,148,871.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,356,268.94	16,373,643.48	(5,459,457.90)	16,373,643.48		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	72,500.00	38,000.00	0.00	38,000.00	0.00	0.0%
b) Transfers Out		7600-7629	333,901.13	333,901.13	0.00	333,901.13	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	99,323.17	99,323.17	99,323.17	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,211,033.02)	(16,913,579.50)	0.00	(16,913,579.50)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,472,434.15)	(17,110,157.46)	99,323.17	(17,110,157.46)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,116,165.21)	(736,513.98)	(5,360,134.73)	(736,513.98)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,637,530.26	6,637,530.26		6,637,530.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	581,527.00		581,527.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,637,530.26	7,219,057.26		7,219,057.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,637,530.26	7,219,057.26		7,219,057.26		
2) Ending Balance, June 30 (E + F1e)			5,521,365.05	6,482,543.28		6,482,543.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	184,959.00	184,959.00		184,959.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,526,673.05	2,290,005.28		2,290,005.28		
Reserve for Unanticipated Special Ed I	0000	9780	800,000.00					
Additional Board Reserve	0000	9780	726,673.05					
Additional Board Reserve	0000	9780		2,278,675.28				
Additional Board Reserve	1400	9780		11,330.00				
Additional Board Reserve	0000	9780				2,278,675.28		
Additional Board Reserve	1400	9780				11,330.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,766,083.00	3,963,929.00		3,963,929.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	58,176,166.00	57,902,369.00	16,193,442.00	57,902,369.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,093,565.00	13,985,961.00	3,545,190.00	13,985,961.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	206,267.00	204,788.00	(8.50)	204,788.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,408,908.00	28,783,321.00	1,390,271.16	28,783,321.00	0.00	0.0%
Unsecured Roll Taxes		8042	891,622.00	893,162.00	881,214.69	893,162.00	0.00	0.0%
Prior Years' Taxes		8043	(11,447.00)	(7,745.00)	2,591.93	(7,745.00)	0.00	0.0%
Supplemental Taxes		8044	1,126,272.00	1,299,433.00	329,824.32	1,299,433.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(333,901.00)	(363,020.00)	0.00	(363,020.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	526,027.00	369,992.00	0.00	369,992.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	(638,376.00)	0.00	(638,376.00)	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			102,083,479.00	102,429,885.00	22,342,525.60	102,429,885.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			102,083,479.00	102,429,885.00	22,342,525.60	102,429,885.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	8,671.32	8,671.32	8,671.32	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	2.00	3.13	3.13	3.13	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	147,890.35	71,227.72	147,890.35	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			2.00	156,564.80	79,902.17	156,564.80	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	334,756.62	2,084,956.00	0.00	2,084,956.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,649,047.40	1,758,990.33	39,113.25	1,758,990.33	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	44,417.84	44,417.84	44,417.84	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,983,804.02	3,888,364.17	83,531.09	3,888,364.17	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,851.00	513.64	482.64	513.64	0.00	0.0%
Leases and Rentals		8650	0.00	100,000.00	33,009.80	100,000.00	0.00	0.0%
Interest		8660	223,000.00	315,648.25	260,336.11	315,648.25	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	0.00	248,472.32	0.00	248,472.32	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	20,355.00	20,355.00	11,441.40	20,355.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	97,400.00	362,711.98	238,161.17	362,711.98	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>343,606.00</b>	<b>1,047,701.19</b>	<b>543,431.12</b>	<b>1,047,701.19</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>104,410,891.02</b>	<b>107,522,515.16</b>	<b>23,049,389.98</b>	<b>107,522,515.16</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	40,433,908.37	40,825,974.02	13,086,065.30	40,825,974.02	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,917,541.14	1,627,436.60	421,237.44	1,627,436.60	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,865,054.57	3,744,793.96	1,247,894.32	3,744,793.96	0.00	0.0%
Other Certificated Salaries		1900	914,939.90	922,522.47	212,531.69	922,522.47	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			47,131,443.98	47,120,727.05	14,967,728.75	47,120,727.05	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	213,372.90	244,188.72	69,228.35	244,188.72	0.00	0.0%
Classified Support Salaries		2200	5,051,519.98	5,097,942.45	1,562,396.31	5,097,942.45	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,026,888.36	1,283,740.33	406,966.92	1,283,740.33	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,199,255.74	6,067,194.63	1,818,714.61	6,067,194.63	0.00	0.0%
Other Classified Salaries		2900	1,395,172.36	1,414,618.23	307,156.91	1,414,618.23	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,886,209.34	14,107,684.36	4,164,463.10	14,107,684.36	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,758,330.78	6,726,483.24	2,136,817.55	6,726,483.24	0.00	0.0%
PERS		3201-3202	2,007,285.93	2,007,666.46	592,281.62	2,007,666.46	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,636,208.05	1,755,247.97	532,050.73	1,755,247.97	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,580,590.06	6,553,804.64	1,256,165.84	6,553,804.64	0.00	0.0%
Unemployment Insurance		3501-3502	30,767.05	30,610.49	9,638.87	30,610.49	0.00	0.0%
Workers' Compensation		3601-3602	1,082,762.95	1,085,838.69	341,475.40	1,085,838.69	0.00	0.0%
OPEB, Allocated		3701-3702	1,112,036.95	1,152,736.08	493,053.76	1,152,736.08	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	523,046.08	541,277.83	104,935.31	541,277.83	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,731,027.85	19,853,665.40	5,466,419.08	19,853,665.40	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	637,782.58	680,043.78	0.00	680,043.78	0.00	0.0%
Books and Other Reference Materials		4200	0.00	5,593.94	333.47	5,593.94	0.00	0.0%
Materials and Supplies		4300	2,576,886.35	3,012,275.38	919,070.54	3,012,275.38	0.00	0.0%
Noncapitalized Equipment		4400	621,680.00	336,388.45	260,810.56	336,388.45	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,836,348.93	4,034,301.55	1,180,214.57	4,034,301.55	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	175,656.00	158,603.30	34,328.69	158,603.30	0.00	0.0%
Dues and Memberships		5300	35,463.00	36,029.72	30,222.82	36,029.72	0.00	0.0%
Insurance		5400-5450	658,896.00	638,391.00	543,391.00	638,391.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,948,447.47	2,952,010.07	949,998.37	2,952,010.07	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	368,050.00	721,635.84	366,015.43	721,635.84	0.00	0.0%
Transfers of Direct Costs		5710	(150,615.00)	(150,464.00)	(30,931.46)	(150,464.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(533,787.88)	(532,988.94)	(34,044.73)	(532,988.94)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	918,550.00	995,320.55	300,920.89	995,320.55	0.00	0.0%
Communications		5900	707,326.32	711,281.54	146,885.47	711,281.54	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,127,985.91	5,529,819.08	2,306,786.48	5,529,819.08	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	48,534.14	10,534.14	48,534.14	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	264,980.70	426,732.58	80,520.57	426,732.58	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			264,980.70	475,266.72	91,054.71	475,266.72	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	15,728.88	15,392.20	5,904.19	15,392.20	0.00	0.0%
Other Debt Service - Principal		7439	469,656.26	453,328.99	326,277.00	453,328.99	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			485,385.14	468,721.19	332,181.19	468,721.19	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(173,095.71)	(192,974.96)	0.00	(192,974.96)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(235,664.06)	(248,338.71)	0.00	(248,338.71)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(408,759.77)	(441,313.67)	0.00	(441,313.67)	0.00	0.0%
TOTAL, EXPENDITURES			90,054,622.08	91,148,871.68	28,508,847.88	91,148,871.68	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	72,500.00	38,000.00	0.00	38,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			72,500.00	38,000.00	0.00	38,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	333,901.13	333,901.13	0.00	333,901.13	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			333,901.13	333,901.13	0.00	333,901.13	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	99,323.17	99,323.17	99,323.17	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	99,323.17	99,323.17	99,323.17	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(15,211,033.02)	(16,913,579.50)	0.00	(16,913,579.50)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,211,033.02)	(16,913,579.50)	0.00	(16,913,579.50)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(15,472,434.15)	(17,110,157.46)	99,323.17	(17,110,157.46)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	553,422.00	553,422.00	0.00	553,422.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,899,591.00	6,973,968.58	732,687.58	6,973,968.58	0.00	0.0%
3) Other State Revenue		8300-8599	6,940,239.49	8,175,583.27	344,029.05	8,175,583.27	0.00	0.0%
4) Other Local Revenue		8600-8799	6,543,283.97	6,695,164.06	1,583,328.01	6,695,164.06	0.00	0.0%
5) TOTAL, REVENUES			19,936,536.46	22,398,137.91	2,660,044.64	22,398,137.91		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,890,073.73	12,574,051.50	3,907,964.00	12,574,051.50	0.00	0.0%
2) Classified Salaries		2000-2999	7,049,671.81	7,506,265.13	2,235,806.43	7,506,265.13	0.00	0.0%
3) Employee Benefits		3000-3999	11,298,166.67	12,882,466.57	1,896,400.49	12,882,466.57	0.00	0.0%
4) Books and Supplies		4000-4999	2,226,643.21	2,544,269.47	570,772.31	2,544,269.47	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,829,381.28	2,518,112.07	384,618.31	2,518,112.07	0.00	0.0%
6) Capital Outlay		6000-6999	1,561,092.20	2,216,946.95	142,016.38	2,216,946.95	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	119,444.86	213,096.18	33,598.58	213,096.18	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	173,095.71	192,974.96	0.00	192,974.96	0.00	0.0%
9) TOTAL, EXPENDITURES			35,147,569.47	40,648,182.83	9,171,176.50	40,648,182.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,211,033.01)	(18,250,044.92)	(6,511,131.86)	(18,250,044.92)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	15,211,033.02	16,913,579.50	0.00	16,913,579.50	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,211,033.02	16,913,579.50	0.00	16,913,579.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.01	(1,336,465.42)	(6,511,131.86)	(1,336,465.42)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,336,465.41	1,336,465.41		1,336,465.41	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)			1,336,465.41	1,336,465.41		1,336,465.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,336,465.41	1,336,465.41		1,336,465.41		
2) Ending Balance, June 30 (E + F1e)			1,336,465.42	(0.01)		(0.01)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,336,465.42	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	(0.01)		(0.01)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	553,422.00	553,422.00	0.00	553,422.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			553,422.00	553,422.00	0.00	553,422.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,136,022.00	2,128,332.00	0.00	2,128,332.00	0.00	0.0%
Special Education Discretionary Grants		8182	706,093.00	706,093.00	0.00	706,093.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	26,033.00	26,033.00	0.00	26,033.00	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	2,188,932.00	2,817,640.76	581,258.76	2,817,640.76	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	412,618.00	673,258.34	105,812.34	673,258.34	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	23,262.00	3,116.54	3,116.54	3,116.54	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	213,631.00	424,939.94	42,499.94	424,939.94	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	193,000.00	194,555.00	0.00	194,555.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,899,591.00</b>	<b>6,973,968.58</b>	<b>732,687.58</b>	<b>6,973,968.58</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	836,684.00	836,684.00	237,926.00	836,684.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	482,935.31	624,790.09	59,351.05	624,790.09	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	709,965.00	679,380.00	0.00	679,380.00	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	4,910,655.18	6,034,729.18	46,752.00	6,034,729.18	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,940,239.49</b>	<b>8,175,583.27</b>	<b>344,029.05</b>	<b>8,175,583.27</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	21,127.20	21,127.20	0.00	21,127.20	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,083,481.77	1,171,076.86	0.01	1,171,076.86	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	62,200.00	0.00	62,200.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,438,675.00	5,440,760.00	1,583,328.00	5,440,760.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,543,283.97	6,695,164.06	1,583,328.01	6,695,164.06	0.00	0.0%
<b>TOTAL, REVENUES</b>			19,936,536.46	22,398,137.91	2,660,044.64	22,398,137.91	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,466,532.78	7,512,545.69	2,415,858.62	7,512,545.69	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,499,210.35	3,761,414.98	1,217,146.14	3,761,414.98	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	517,599.40	517,595.99	171,865.32	517,595.99	0.00	0.0%
Other Certificated Salaries		1900	406,731.20	782,494.84	103,093.92	782,494.84	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,890,073.73	12,574,051.50	3,907,964.00	12,574,051.50	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,824,125.96	4,280,496.21	1,174,920.44	4,280,496.21	0.00	0.0%
Classified Support Salaries		2200	2,233,062.12	1,948,434.90	625,444.72	1,948,434.90	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	309,233.75	295,622.42	102,633.04	295,622.42	0.00	0.0%
Clerical, Technical and Office Salaries		2400	224,185.51	218,417.09	74,566.21	218,417.09	0.00	0.0%
Other Classified Salaries		2900	459,064.47	763,294.51	258,242.02	763,294.51	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,049,671.81	7,506,265.13	2,235,806.43	7,506,265.13	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,845,793.78	7,089,000.36	561,315.34	7,089,000.36	0.00	0.0%
PERS		3201-3202	1,123,980.26	1,111,101.39	321,807.87	1,111,101.39	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	713,320.43	746,897.78	227,580.32	746,897.78	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,845,073.87	3,044,667.69	574,532.25	3,044,667.69	0.00	0.0%
Unemployment Insurance		3501-3502	9,174.44	10,159.71	3,125.42	10,159.71	0.00	0.0%
Workers' Compensation		3601-3602	318,097.11	358,045.42	110,685.57	358,045.42	0.00	0.0%
OPEB, Allocated		3701-3702	9,089.90	9,089.90	0.00	9,089.90	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	433,636.88	513,504.32	97,353.72	513,504.32	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,298,166.67	12,882,466.57	1,896,400.49	12,882,466.57	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	505,176.31	624,790.09	365,563.19	624,790.09	0.00	0.0%
Books and Other Reference Materials		4200	0.00	214.99	152.70	214.99	0.00	0.0%
Materials and Supplies		4300	1,699,466.90	1,868,080.07	187,507.48	1,868,080.07	0.00	0.0%
Noncapitalized Equipment		4400	22,000.00	51,184.32	17,548.94	51,184.32	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,226,643.21	2,544,269.47	570,772.31	2,544,269.47	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,100.00	162,398.34	60,717.54	162,398.34	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	2,000.00	172,000.00	65,206.71	172,000.00	0.00	0.0%
Transfers of Direct Costs		5710	150,615.00	150,464.00	30,931.46	150,464.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(55,000.00)	(55,000.00)	0.00	(55,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,692,116.28	2,045,696.61	225,383.98	2,045,696.61	0.00	0.0%
Communications		5900	12,550.00	42,553.12	2,378.62	42,553.12	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,829,381.28	2,518,112.07	384,618.31	2,518,112.07	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	671,127.20	501,127.20	18,571.31	501,127.20	0.00	0.0%
Buildings and Improvements of Buildings		6200	709,965.00	1,527,429.40	14,736.00	1,527,429.40	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	180,000.00	188,390.35	108,709.07	188,390.35	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,561,092.20	2,216,946.95	142,016.38	2,216,946.95	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,720.57	3,720.57	0.00	3,720.57	0.00	0.0%
Other Debt Service - Principal		7439	115,724.29	209,375.61	33,598.58	209,375.61	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,444.86	213,096.18	33,598.58	213,096.18	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	173,095.71	192,974.96	0.00	192,974.96	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			173,095.71	192,974.96	0.00	192,974.96	0.00	0.0%
TOTAL, EXPENDITURES			35,147,569.47	40,648,182.83	9,171,176.50	40,648,182.83	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	15,211,033.02	16,913,579.50	0.00	16,913,579.50	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,211,033.02	16,913,579.50	0.00	16,913,579.50	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			15,211,033.02	16,913,579.50	0.00	16,913,579.50	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	102,636,901.00	102,983,307.00	22,342,525.60	102,983,307.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,899,593.00	7,130,533.38	812,589.75	7,130,533.38	0.00	0.0%
3) Other State Revenue		8300-8599	8,924,043.51	12,063,947.44	427,560.14	12,063,947.44	0.00	0.0%
4) Other Local Revenue		8600-8799	6,886,889.97	7,742,865.25	2,126,759.13	7,742,865.25	0.00	0.0%
5) TOTAL, REVENUES			124,347,427.48	129,920,653.07	25,709,434.62	129,920,653.07		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	58,021,517.71	59,694,778.55	18,875,692.75	59,694,778.55	0.00	0.0%
2) Classified Salaries		2000-2999	20,935,881.15	21,613,949.49	6,400,269.53	21,613,949.49	0.00	0.0%
3) Employee Benefits		3000-3999	31,029,194.52	32,736,131.97	7,362,819.57	32,736,131.97	0.00	0.0%
4) Books and Supplies		4000-4999	6,062,992.14	6,578,571.02	1,750,986.88	6,578,571.02	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,957,367.19	8,047,931.15	2,691,404.79	8,047,931.15	0.00	0.0%
6) Capital Outlay		6000-6999	1,826,072.90	2,692,213.67	233,071.09	2,692,213.67	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	604,830.00	681,817.37	365,779.77	681,817.37	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(235,664.06)	(248,338.71)	0.00	(248,338.71)	0.00	0.0%
9) TOTAL, EXPENDITURES			125,202,191.55	131,797,054.51	37,680,024.38	131,797,054.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(854,764.07)	(1,876,401.44)	(11,970,589.76)	(1,876,401.44)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	72,500.00	38,000.00	0.00	38,000.00	0.00	0.0%
b) Transfers Out		7600-7629	333,901.13	333,901.13	0.00	333,901.13	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	99,323.17	99,323.17	99,323.17	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			(261,401.13)	(196,577.96)	99,323.17	(196,577.96)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,116,165.20)	(2,072,979.40)	(11,871,266.59)	(2,072,979.40)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,973,995.67	7,973,995.67		7,973,995.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	581,527.00		581,527.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,973,995.67	8,555,522.67		8,555,522.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,973,995.67	8,555,522.67		8,555,522.67		
2) Ending Balance, June 30 (E + F1e)			6,857,830.47	6,482,543.27		6,482,543.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	184,959.00	184,959.00		184,959.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,336,465.42	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,526,673.05	2,290,005.28		2,290,005.28		
Reserve for Unanticipated Special Ed I	0000	9780	800,000.00					
Additional Board Reserve	0000	9780	726,673.05					
Additional Board Reserve	0000	9780		2,278,675.28				
Additional Board Reserve	1400	9780		11,330.00				
Additional Board Reserve	0000	9780				2,278,675.28		
Additional Board Reserve	1400	9780				11,330.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,766,083.00	3,963,929.00		3,963,929.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.01)		(0.01)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	58,176,166.00	57,902,369.00	16,193,442.00	57,902,369.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,093,565.00	13,985,961.00	3,545,190.00	13,985,961.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	206,267.00	204,788.00	(8.50)	204,788.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	27,408,908.00	28,783,321.00	1,390,271.16	28,783,321.00	0.00	0.0%
Unsecured Roll Taxes		8042	891,622.00	893,162.00	881,214.69	893,162.00	0.00	0.0%
Prior Years' Taxes		8043	(11,447.00)	(7,745.00)	2,591.93	(7,745.00)	0.00	0.0%
Supplemental Taxes		8044	1,126,272.00	1,299,433.00	329,824.32	1,299,433.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(333,901.00)	(363,020.00)	0.00	(363,020.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	526,027.00	369,992.00	0.00	369,992.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	(638,376.00)	0.00	(638,376.00)	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			102,083,479.00	102,429,885.00	22,342,525.60	102,429,885.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	553,422.00	553,422.00	0.00	553,422.00	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			102,636,901.00	102,983,307.00	22,342,525.60	102,983,307.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	8,671.32	8,671.32	8,671.32	0.00	0.0%
Special Education Entitlement		8181	2,136,022.00	2,128,332.00	0.00	2,128,332.00	0.00	0.0%
Special Education Discretionary Grants		8182	706,093.00	706,093.00	0.00	706,093.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	2.00	3.13	3.13	3.13	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	26,033.00	26,033.00	0.00	26,033.00	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	2,188,932.00	2,817,640.76	581,258.76	2,817,640.76	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	412,618.00	673,258.34	105,812.34	673,258.34	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	23,262.00	3,116.54	3,116.54	3,116.54	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	213,631.00	424,939.94	42,499.94	424,939.94	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	193,000.00	342,445.35	71,227.72	342,445.35	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,899,593.00</b>	<b>7,130,533.38</b>	<b>812,589.75</b>	<b>7,130,533.38</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	836,684.00	836,684.00	237,926.00	836,684.00	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	334,756.62	2,084,956.00	0.00	2,084,956.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,131,982.71	2,383,780.42	98,464.30	2,383,780.42	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	709,965.00	679,380.00	0.00	679,380.00	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	4,910,655.18	6,079,147.02	91,169.84	6,079,147.02	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,924,043.51</b>	<b>12,063,947.44</b>	<b>427,560.14</b>	<b>12,063,947.44</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	21,127.20	21,127.20	0.00	21,127.20	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	2,851.00	513.64	482.64	513.64	0.00	0.0%
Leases and Rentals		8650	0.00	100,000.00	33,009.80	100,000.00	0.00	0.0%
Interest		8660	223,000.00	315,648.25	260,336.11	315,648.25	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	1,083,481.77	1,419,549.18	0.01	1,419,549.18	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	20,355.00	20,355.00	11,441.40	20,355.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	97,400.00	424,911.98	238,161.17	424,911.98	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,438,675.00	5,440,760.00	1,583,328.00	5,440,760.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,886,889.97</b>	<b>7,742,865.25</b>	<b>2,126,759.13</b>	<b>7,742,865.25</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>124,347,427.48</b>	<b>129,920,653.07</b>	<b>25,709,434.62</b>	<b>129,920,653.07</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	46,900,441.15	48,338,519.71	15,501,923.92	48,338,519.71	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,416,751.49	5,388,851.58	1,638,383.58	5,388,851.58	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,382,653.97	4,262,389.95	1,419,759.64	4,262,389.95	0.00	0.0%
Other Certificated Salaries		1900	1,321,671.10	1,705,017.31	315,625.61	1,705,017.31	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			58,021,517.71	59,694,778.55	18,875,692.75	59,694,778.55	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,037,498.86	4,524,684.93	1,244,148.79	4,524,684.93	0.00	0.0%
Classified Support Salaries		2200	7,284,582.10	7,046,377.35	2,187,841.03	7,046,377.35	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,336,122.11	1,579,362.75	509,599.96	1,579,362.75	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,423,441.25	6,285,611.72	1,893,280.82	6,285,611.72	0.00	0.0%
Other Classified Salaries		2900	1,854,236.83	2,177,912.74	565,398.93	2,177,912.74	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,935,881.15	21,613,949.49	6,400,269.53	21,613,949.49	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,604,124.56	13,815,483.60	2,698,132.89	13,815,483.60	0.00	0.0%
PERS		3201-3202	3,131,266.19	3,118,767.85	914,089.49	3,118,767.85	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,349,528.48	2,502,145.75	759,631.05	2,502,145.75	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,425,663.93	9,598,472.33	1,830,698.09	9,598,472.33	0.00	0.0%
Unemployment Insurance		3501-3502	39,941.49	40,770.20	12,764.29	40,770.20	0.00	0.0%
Workers' Compensation		3601-3602	1,400,860.06	1,443,884.11	452,160.97	1,443,884.11	0.00	0.0%
OPEB, Allocated		3701-3702	1,121,126.85	1,161,825.98	493,053.76	1,161,825.98	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	956,682.96	1,054,782.15	202,289.03	1,054,782.15	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,029,194.52	32,736,131.97	7,362,819.57	32,736,131.97	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,142,958.89	1,304,833.87	365,563.19	1,304,833.87	0.00	0.0%
Books and Other Reference Materials		4200	0.00	5,808.93	486.17	5,808.93	0.00	0.0%
Materials and Supplies		4300	4,276,353.25	4,880,355.45	1,106,578.02	4,880,355.45	0.00	0.0%
Noncapitalized Equipment		4400	643,680.00	387,572.77	278,359.50	387,572.77	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,062,992.14	6,578,571.02	1,750,986.88	6,578,571.02	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	202,756.00	321,001.64	95,046.23	321,001.64	0.00	0.0%
Dues and Memberships		5300	35,463.00	36,029.72	30,222.82	36,029.72	0.00	0.0%
Insurance		5400-5450	658,896.00	638,391.00	543,391.00	638,391.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,948,447.47	2,952,010.07	949,998.37	2,952,010.07	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	370,050.00	893,635.84	431,222.14	893,635.84	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	(588,787.88)	(587,988.94)	(34,044.73)	(587,988.94)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,610,666.28	3,041,017.16	526,304.87	3,041,017.16	0.00	0.0%
Communications		5900	719,876.32	753,834.66	149,264.09	753,834.66	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,957,367.19	8,047,931.15	2,691,404.79	8,047,931.15	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	671,127.20	549,661.34	29,105.45	549,661.34	0.00	0.0%
Buildings and Improvements of Buildings		6200	709,965.00	1,527,429.40	14,736.00	1,527,429.40	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	444,980.70	615,122.93	189,229.64	615,122.93	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,826,072.90	2,692,213.67	233,071.09	2,692,213.67	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	19,449.45	19,112.77	5,904.19	19,112.77	0.00	0.0%
Other Debt Service - Principal		7439	585,380.55	662,704.60	359,875.58	662,704.60	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			604,830.00	681,817.37	365,779.77	681,817.37	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(235,664.06)	(248,338.71)	0.00	(248,338.71)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(235,664.06)	(248,338.71)	0.00	(248,338.71)	0.00	0.0%
TOTAL, EXPENDITURES			125,202,191.55	131,797,054.51	37,680,024.38	131,797,054.51	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	72,500.00	38,000.00	0.00	38,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			72,500.00	38,000.00	0.00	38,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	333,901.13	333,901.13	0.00	333,901.13	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			333,901.13	333,901.13	0.00	333,901.13	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	99,323.17	99,323.17	99,323.17	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	99,323.17	99,323.17	99,323.17	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(261,401.13)	(196,577.96)	99,323.17	(196,577.96)	0.00	0.0%

Resource	Description	2017-18
		Projected Year Totals
Total, Restricted Balance		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	102,429,885.00	4.08%	106,607,743.00	3.49%	110,327,837.00
2. Federal Revenues	8100-8299	156,564.80	-5.54%	147,893.00	0.00%	147,893.00
3. Other State Revenues	8300-8599	3,888,364.17	-45.77%	2,108,622.00	0.38%	2,116,662.00
4. Other Local Revenues	8600-8799	1,047,701.19	0.38%	1,051,733.00	0.36%	1,055,490.00
5. Other Financing Sources						
a. Transfers In	8900-8929	38,000.00	0.00%	38,000.00	0.00%	38,000.00
b. Other Sources	8930-8979	99,323.17	0.00%	99,323.00	0.00%	99,323.00
c. Contributions	8980-8999	(16,913,579.50)	4.15%	(17,615,053.00)	9.16%	(19,228,542.00)
6. Total (Sum lines A1 thru A5c)		90,746,258.83	1.86%	92,438,261.00	2.29%	94,556,663.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				47,120,727.05		46,883,899.00
b. Step & Column Adjustment				659,690.18		656,374.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(896,518.23)		(896,518.59)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,120,727.05	-0.50%	46,883,899.00	-0.51%	46,643,755.00
2. Classified Salaries						
a. Base Salaries				14,107,684.36		14,642,650.00
b. Step & Column Adjustment				146,426.50		146,426.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				388,539.14		422,497.50
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,107,684.36	3.79%	14,642,650.00	3.89%	15,211,574.00
3. Employee Benefits	3000-3999	19,853,665.40	8.07%	21,456,585.00	7.79%	23,127,384.00
4. Books and Supplies	4000-4999	4,034,301.55	3.76%	4,185,804.00	3.43%	4,329,176.00
5. Services and Other Operating Expenditures	5000-5999	5,529,819.08	-10.23%	4,964,135.00	3.44%	5,134,692.00
6. Capital Outlay	6000-6999	475,266.72	3.35%	491,188.00	3.02%	506,022.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	468,721.19	-69.61%	142,444.00	-60.01%	56,964.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(441,313.67)	3.35%	(456,098.00)	3.02%	(469,872.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	333,901.13	231.75%	1,107,730.00	0.00%	1,107,730.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		91,482,772.81	2.12%	93,418,337.00	2.39%	95,647,425.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(736,513.98)		(980,076.00)		(1,090,762.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,219,057.26		6,482,543.28		5,502,467.28
2. Ending Fund Balance (Sum lines C and D1)		6,482,543.28		5,502,467.28		4,411,705.28
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	228,609.00		228,609.00		228,609.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,290,005.28		1,288,239.00		76,624.28
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,963,929.00		3,985,619.28		4,106,472.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,482,543.28		5,502,467.28		4,411,705.28

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,963,929.00		3,985,619.28		4,106,472.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	2,088,053.45		2,128,715.00		2,203,877.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,051,982.45		6,114,334.28		6,310,349.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Anticipated reduction of 20 FTE high cost certificated staff due to retirements in both FY 1819 and 1920. Approx \$52k savings per FTE.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	553,422.00	0.00%	553,422.00	0.00%	553,422.00
2. Federal Revenues	8100-8299	6,973,968.58	-11.44%	6,175,984.00	0.00%	6,175,984.00
3. Other State Revenues	8300-8599	8,175,583.27	1.27%	8,279,033.00	2.24%	8,464,878.00
4. Other Local Revenues	8600-8799	6,695,164.06	1.75%	6,812,140.00	0.00%	6,812,140.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,913,579.50	4.15%	17,615,053.00	9.16%	19,228,542.00
6. Total (Sum lines A1 thru A5c)		39,311,717.41	0.32%	39,435,632.00	4.56%	41,234,966.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,574,051.50		12,363,369.00
b. Step & Column Adjustment				176,036.72		167,393.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(386,719.22)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,574,051.50	-1.68%	12,363,369.00	1.35%	12,530,762.00
2. Classified Salaries						
a. Base Salaries				7,506,265.13		7,573,695.00
b. Step & Column Adjustment				67,429.87		68,104.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,506,265.13	0.90%	7,573,695.00	0.90%	7,641,799.00
3. Employee Benefits	3000-3999	12,882,466.57	8.63%	13,993,796.00	10.00%	15,393,804.00
4. Books and Supplies	4000-4999	2,544,269.47	-33.03%	1,703,967.00	3.43%	1,762,331.00
5. Services and Other Operating Expenditures	5000-5999	2,518,112.07	3.22%	2,599,271.00	2.91%	2,674,886.00
6. Capital Outlay	6000-6999	2,216,946.95	-64.41%	788,997.00	3.02%	812,825.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	213,096.18	0.00%	213,096.00	0.00%	213,096.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	192,974.96	3.35%	199,441.00	3.02%	205,463.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		40,648,182.83	-2.98%	39,435,632.00	4.56%	41,234,966.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,336,465.42)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,336,465.41		(0.01)		(0.01)
2. Ending Fund Balance (Sum lines C and D1)		(0.01)		(0.01)		(0.01)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.01)		(0.01)		(0.01)
f. Total Components of Ending Fund Balance		(0.01)		(0.01)		(0.01)
(Line D3f must agree with line D2)		(0.01)		(0.01)		(0.01)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Anticipated reduction of 20 FTE high cost certificated staff due to retirements in both FY 1819 and 1920. Approx \$52k savings per FTE.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	102,983,307.00	4.06%	107,161,165.00	3.47%	110,881,259.00
2. Federal Revenues	8100-8299	7,130,533.38	-11.31%	6,323,877.00	0.00%	6,323,877.00
3. Other State Revenues	8300-8599	12,063,947.44	-13.90%	10,387,655.00	1.87%	10,581,540.00
4. Other Local Revenues	8600-8799	7,742,865.25	1.56%	7,863,873.00	0.05%	7,867,630.00
5. Other Financing Sources						
a. Transfers In	8900-8929	38,000.00	0.00%	38,000.00	0.00%	38,000.00
b. Other Sources	8930-8979	99,323.17	0.00%	99,323.00	0.00%	99,323.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		130,057,976.24	1.40%	131,873,893.00	2.97%	135,791,629.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				59,694,778.55		59,247,268.00
b. Step & Column Adjustment				835,726.90		823,767.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,283,237.45)		(896,518.59)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,694,778.55	-0.75%	59,247,268.00	-0.12%	59,174,517.00
2. Classified Salaries						
a. Base Salaries				21,613,949.49		22,216,345.00
b. Step & Column Adjustment				213,856.37		214,530.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				388,539.14		422,497.50
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,613,949.49	2.79%	22,216,345.00	2.87%	22,853,373.00
3. Employee Benefits	3000-3999	32,736,131.97	8.29%	35,450,381.00	8.66%	38,521,188.00
4. Books and Supplies	4000-4999	6,578,571.02	-10.47%	5,889,771.00	3.43%	6,091,507.00
5. Services and Other Operating Expenditures	5000-5999	8,047,931.15	-6.02%	7,563,406.00	3.25%	7,809,578.00
6. Capital Outlay	6000-6999	2,692,213.67	-52.45%	1,280,185.00	3.02%	1,318,847.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	681,817.37	-47.85%	355,540.00	-24.04%	270,060.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(248,338.71)	3.35%	(256,657.00)	3.02%	(264,409.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	333,901.13	231.75%	1,107,730.00	0.00%	1,107,730.00
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)		132,130,955.64	0.55%	132,853,969.00	3.03%	136,882,391.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,072,979.40)		(980,076.00)		(1,090,762.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,555,522.67		6,482,543.27		5,502,467.27
2. Ending Fund Balance (Sum lines C and D1)		6,482,543.27		5,502,467.27		4,411,705.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	228,609.00		228,609.00		228,609.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,290,005.28		1,288,239.00		76,624.28
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,963,929.00		3,985,619.28		4,106,472.00
2. Unassigned/Unappropriated	9790	(0.01)		(0.01)		(0.01)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,482,543.27		5,502,467.27		4,411,705.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,963,929.00		3,985,619.28		4,106,472.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.01)		(0.01)		(0.01)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,088,053.45		2,128,715.00		2,203,877.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,051,982.44		6,114,334.27		6,310,348.99
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.58%		4.60%		4.61%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
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)		11,787.20		11,837.32		11,885.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		132,130,955.64		132,853,969.00		136,882,391.00
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)		132,130,955.64		132,853,969.00		136,882,391.00
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)		3,963,928.67		3,985,619.07		4,106,471.73
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)		3,963,928.67		3,985,619.07		4,106,471.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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	11,778.00	11,787.20		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>11,778.00</b>	<b>11,787.20</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	11,793.16	11,834.98		
Charter School				
<b>Total ADA</b>	<b>11,793.16</b>	<b>11,834.98</b>	<b>0.4%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	11,850.55	11,882.74		
Charter School				
<b>Total ADA</b>	<b>11,850.55</b>	<b>11,882.74</b>	<b>0.3%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Funded ADA has not changed since 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	12,326	12,336		
Charter School				
<b>Total Enrollment</b>	<b>12,326</b>	<b>12,336</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	12,386	12,386		
Charter School				
<b>Total Enrollment</b>	<b>12,386</b>	<b>12,386</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	12,386	12,436		
Charter School				
<b>Total Enrollment</b>	<b>12,386</b>	<b>12,436</b>	<b>0.4%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	11,627	12,144	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,627</b>	<b>12,144</b>	<b>95.7%</b>
Second Prior Year (2015-16)			
District Regular	11,697	12,197	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,697</b>	<b>12,197</b>	<b>95.9%</b>
First Prior Year (2016-17)			
District Regular	11,736	12,280	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>11,736</b>	<b>12,280</b>	<b>95.6%</b>
Historical Average Ratio:			95.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>96.2%</b>

**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	11,787	12,336		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,787</b>	<b>12,336</b>	<b>95.5%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	11,835	12,386		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,835</b>	<b>12,386</b>	<b>95.6%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	11,883	12,436		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,883</b>	<b>12,436</b>	<b>95.6%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	102,083,479.00	102,429,885.00	0.3%	Met
1st Subsequent Year (2018-19)	105,875,229.00	106,607,744.00	0.7%	Met
2nd Subsequent Year (2019-20)	108,688,580.00	110,327,838.00	1.5%	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)	66,852,344.59	77,167,931.27	86.6%
Second Prior Year (2015-16)	77,094,714.80	92,503,862.45	83.3%
First Prior Year (2016-17)	80,083,645.53	90,571,022.39	88.4%
	Historical Average Ratio:		86.1%

	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):	83.1% to 89.1%	83.1% to 89.1%	83.1% to 89.1%

**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)	81,082,076.81	91,148,871.68	89.0%	Met
1st Subsequent Year (2018-19)	82,983,134.00	92,310,607.00	89.9%	Not Met
2nd Subsequent Year (2019-20)	84,982,713.00	94,539,695.00	89.9%	Not Met

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

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

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

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

The additional STRS and PERS expense as well as the addition of the STRS on behalf entry of approx \$5M is increasing the ration of salary and benefit costs to unrestricted expenditures

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	5,899,593.00	7,130,533.38	20.9%	Yes
1st Subsequent Year (2018-19)	5,899,593.00	6,323,877.00	7.2%	Yes
2nd Subsequent Year (2019-20)	5,899,593.00	6,323,877.00	7.2%	Yes

**Explanation:**  
(required if Yes)

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision adjustments allocate prior year carryover/unused/unearned revenue.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	8,924,043.51	12,063,947.44	35.2%	Yes
1st Subsequent Year (2018-19)	8,079,699.00	10,387,655.00	28.6%	Yes
2nd Subsequent Year (2019-20)	8,211,770.00	10,581,540.00	28.9%	Yes

**Explanation:**  
(required if Yes)

At the time of the budget adoption the GASB 68 STRS on behalf rate was unknown. The revised calculation has been done and the change increased the liability approximately \$1.2M. Additionally, the adopted budget does not make any assumption of carryover or unspent funds and the first interim adjustments allocate prior year carryover, unused, and unearned revenue. Some of these revenues are one time in nature such as Educator Effectiveness and Prop 39, Energy Efficiency Funding. This revision also includes the adjustment for the 1x mandate funding of approx \$1.7M in 1718

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	6,886,889.97	7,742,865.25	12.4%	Yes
1st Subsequent Year (2018-19)	7,094,470.00	7,863,873.00	10.8%	Yes
2nd Subsequent Year (2019-20)	7,097,645.00	7,867,630.00	10.8%	Yes

**Explanation:**  
(required if Yes)

Local revenue has been increased for unanticipated increases in various local sources and grants. These increases are assumed to be on-going.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	6,062,992.14	6,578,571.02	8.5%	Yes
1st Subsequent Year (2018-19)	5,624,676.00	5,889,771.00	4.7%	No
2nd Subsequent Year (2019-20)	5,785,542.00	6,091,507.00	5.3%	Yes

**Explanation:**  
(required if Yes)

The adopted budget does not make any assumption of carryover or unspent funds from the previous fiscal year. The first interim revision includes allocations to objects 4000-4999 of prior year carryover, unused or unearned revenue. Any one time funding is also removed from the multi-year report in subsequent years (1819 & 1920). Changes are also a result of redistribution or the alignments of budgeted funds to other object codes where expenditures have or will occur.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	6,957,367.19	8,047,931.15	15.7%	Yes
1st Subsequent Year (2018-19)	6,698,089.00	7,563,406.00	12.9%	Yes
2nd Subsequent Year (2019-20)	6,906,494.00	7,809,578.00	13.1%	Yes

**Explanation:**  
(required if Yes)

Changes to services and other operating expenditures are a result of the redistribution or alignment of budgeted funds. Funds are budgeted in object 4000 and aligned to objects where expenditures have or will occur. The multi-year projections rolls forward the expenditures from the base year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	21,710,526.48	26,937,346.07	24.1%	Not Met
1st Subsequent Year (2018-19)	21,073,762.00	24,575,405.00	16.6%	Not Met
2nd Subsequent Year (2019-20)	21,209,008.00	24,773,047.00	16.8%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	13,020,359.33	14,626,502.17	12.3%	Not Met
1st Subsequent Year (2018-19)	12,322,765.00	13,453,177.00	9.2%	Not Met
2nd Subsequent Year (2019-20)	12,692,036.00	13,901,085.00	9.5%	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)

The adopted budget does not make any assumption of carryover or unspent funds. The 1st interim revision adjustments allocate prior year carryover/unused/unearned revenue.

**Explanation:**

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

At the time of the budget adoption the GASB 68 STRS on behalf rate was unknown. The revised calculation has been done and the change increased the liability approximately \$1.2M. Additionally, the adopted budget does not make any assumption of carryover or unspent funds and the first interim adjustments allocate prior year carryover, unused, and unearned revenue. Some of these revenues are one time in nature such as Educator Effectiveness and Prop 39, Energy Efficiency Funding. This revision also includes the adjustment for the 1x mandate funding of approx \$1.7M in 1718

**Explanation:**

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

Local revenue has been increased for unanticipated increases in various local sources and grants. These increases are assumed to be on-going.

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

**Explanation:**

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

The adopted budget does not make any assumption of carryover or unspent funds from the previous fiscal year. The first interim revision includes allocations to objects 4000-4999 of prior year carryover, unused or unearned revenue. Any one time funding is also removed from the multi-year report in subsequent years (1819 & 1920). Changes are also a result of redistribution or the alignments of budgeted funds to other object codes where expenditures have or will occur.

**Explanation:**

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

Changes to services and other operating expenditures are a result of the redistribution or alignment of budgeted funds. Funds are budgeted in object 4000 and aligned to objects where expenditures have or will occur. The multi-year projections rolls forward the expenditures from the base year.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,510,721.85	4,440,318.52	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		4,346,301.01	

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

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

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



**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.6%	4.6%	4.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	1.5%	1.5%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(736,513.98)	91,482,772.81	0.8%	Met
1st Subsequent Year (2018-19)	(980,076.00)	93,418,337.00	1.0%	Met
2nd Subsequent Year (2019-20)	(1,090,762.00)	95,647,425.00	1.1%	Met

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

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

## 9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2017-18)	6,482,543.27	Met
1st Subsequent Year (2018-19)	5,502,467.27	Met
2nd Subsequent Year (2019-20)	4,411,705.27	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2017-18)	1,645,487.00	Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,787	11,837	11,885
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

Yes

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

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	132,130,955.64	132,853,969.00	136,882,391.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	132,130,955.64	132,853,969.00	136,882,391.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,963,928.67	3,985,619.07	4,106,471.73
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>3,963,928.67</b>	<b>3,985,619.07</b>	<b>4,106,471.73</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,963,929.00	3,985,619.28	4,106,472.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.01)	(0.01)	(0.01)
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)	2,088,053.45	2,128,715.00	2,203,877.00
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)	6,051,982.44	6,114,334.27	6,310,348.99
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.58%	4.60%	4.61%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,963,928.67</b>	<b>3,985,619.07</b>	<b>4,106,471.73</b>
Status:	Met	Met	Met

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

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

Short term interfund borrowing may be necessary for Child Nutrition and the Child Development fund due to the timing of cash payments from the State and Federal Government

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(15,211,033.02)	(16,913,579.50)	11.2%	1,702,546.48	Not Met
1st Subsequent Year (2018-19)	(16,863,221.00)	(17,615,053.00)	4.5%	751,832.00	Met
2nd Subsequent Year (2019-20)	(18,332,870.00)	(19,228,542.00)	4.9%	895,672.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	72,500.00	38,000.00	-47.6%	(34,500.00)	Not Met
1st Subsequent Year (2018-19)	72,500.00	38,000.00	-47.6%	(34,500.00)	Not Met
2nd Subsequent Year (2019-20)	72,500.00	38,000.00	-47.6%	(34,500.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	333,901.13	333,901.13	0.0%	0.00	Met
1st Subsequent Year (2018-19)	833,901.00	1,107,730.00	32.8%	273,829.00	Not Met
2nd Subsequent Year (2019-20)	833,901.00	1,107,730.00	32.8%	273,829.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

Contributions have increased due to the addition of high cost Special Education staffing and contracts for specialized instruction in the current year. These increases were not anticipated at budget adoption.

- 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)

Transfers in to the general fund have changed due to revised agreements and MOU's between the District and the Classified and Teachers Association.

- 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)

Transfers out of the general fund have changed due to additional information regarding debt service payments processed on the Prop 39 Energy Efficiency loan. Expenses (utilities) have been reduced based on the transfer amount due to the completion of energy efficiency projects.

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

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

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## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? Yes
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	FUND 01 OBJECTS 8XXX	FUND 01& OBJEXTS 74XX	882,128
Certificates of Participation				
General Obligation Bonds	10	FUND 51 - OBJECTS 8XXX	FUND 51 OBJECTS 74XX	38,665,560
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FUND 01 - OBJECTS 8XXX	FUND 01 VARIOUS	965,733

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

BOA PROP 39 ENERGY PLAN	15	FUND 40 OBJECTS 8XXX	FUND 40 OBJECTS 74XX	12,373,081
TOTAL:				52,886,502

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	628,465	1,121,332	1,232,588	1,147,108
Certificates of Participation				
General Obligation Bonds	3,394,979	3,394,979	3,543,793	3,704,044
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	863,615	965,733	965,733	965,733

Other Long-term Commitments (continued):

BOA PROP 39 ENERGY PLAN	505,284	1,010,568	1,010,568	1,010,568
Total Annual Payments:	5,392,343	6,492,612	6,752,682	6,827,453
Has total annual payment increased over prior year (2016-17)?	Yes	Yes	Yes	Yes



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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The BOA Prop 39 Energy debt service will be funded with utility savings achieved through installation of energy efficient lighting and HVAC equipment installed in FY 1617 and 1718.

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

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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?

Yes

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
38,609,690.00	30,562,190.00
38,609,690.00	30,562,190.00
Actuarial	Actuarial
Jul 01, 2015	July 1 2017

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,914,584.00	2,836,010.00
2,914,584.00	2,873,481.00
2,914,584.00	2,873,481.00

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

1,180,506.31	1,221,205.44
1,177,183.00	1,282,265.71
1,236,042.00	1,346,378.99

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

1,180,506.31	1,221,205.44
1,177,183.00	1,282,265.71
1,236,042.00	1,346,378.99

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

137	159
137	159
137	159

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?

No

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. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)	2,059,756.00	2,082,275.00
1st Subsequent Year (2018-19)	2,073,829.00	2,090,754.00
2nd Subsequent Year (2019-20)	2,092,887.00	2,104,985.00

- 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
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)	2,059,756.00	2,082,275.00
1st Subsequent Year (2018-19)	2,073,829.00	2,090,754.00
2nd Subsequent Year (2019-20)	2,092,887.00	2,104,985.00

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?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	634.0	610.0	610.0	610.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

625,189

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
5,695,660	5,980,443	6,279,465
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

**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?

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
	834,727	
	1.4%	1.4%

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

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	453.0	508.9	508.9	508.9

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

### Negotiations Settled Since Budget Adoption

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

Nov 17, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 20, 2017

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2017

End Date: Jun 30, 2020

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

Yes

Yes

Yes

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

332,709

620,216

703,898

% 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:

General Fund Revenue

### Negotiations Not Settled

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

294,765

7. Amount included for any tentative salary schedule increases

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

0

0

0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
5,220,939	5,481,986	5,756,086
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

**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:

Yes		
332,709	620,216	703,898

August 29, 2017 an MOU was executed with CSEA to improve classified salary ranges based upon results of a study. The impact will adjust salaries over a 3 year period beginning in Nov 2017. The 2nd and 3rd adjustment will be July 1, 2018 and 2019

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
	216,139	222,163
	1.0%	1.0%

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

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

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

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**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	61.0	56.9	56.9	56.9

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:

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

Total cost of salary settlement

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,600	1,600	1,600
0.0%	0.0%	0.0%

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
	21,473	21,688
	1.0%	1.0%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%



## 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.

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

Yes

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

No

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

No

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

No

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

**Comments:**  
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of 4 retired Superintendents who are currently receiving lifetime benefits under special board authorization.

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

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,777.66	11,787.20	11,787.20	11,787.20	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,777.66	11,787.20	11,787.20	11,787.20	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	2.32	2.33	2.33	2.33	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	2.32	2.33	2.33	2.33	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,779.98	11,789.53	11,789.53	11,789.53	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

LCFF Calculator Universal Assumptions				
La Mesa-Spring Valley (68197) - 2017-18 1st Interim				
Summary of Funding				
	2017-18	2018-19	2019-20	
<b>Target Components:</b>				
Base Grant	86,040,525	88,249,551	90,687,375	
Grade Span Adjustment	3,962,485	4,063,647	4,176,177	
Supplemental Grant	11,068,570	11,352,678	11,844,663	
Concentration Grant	2,920,597	2,995,563	3,524,181	
Add-ons	1,897,267	1,897,267	1,897,267	
<b>Total Target</b>	<b>105,889,444</b>	<b>108,558,706</b>	<b>112,129,663</b>	
<b>Transition Components:</b>				
Target	\$ 105,889,444	\$ 108,558,706	\$ 112,129,663	
Funded Based on Target Formula <i>(based on prior year P-2 certification)</i>	FALSE	FALSE	FALSE	
Floor	99,799,742	102,800,258	106,993,331	
<i>Remaining Need after Gap (informational only)</i>	<i>3,459,560</i>	<i>1,950,962</i>	<i>1,801,825</i>	
Current Year Gap Funding	2,630,142	3,807,486	3,334,507	
<b>Total Phase-In Entitlement</b>	<b>\$ 102,429,884</b>	<b>\$ 106,607,744</b>	<b>\$ 110,327,838</b>	
Components of LCFF By Object Code				
	2017-18	2018-19	2019-20	
8011 - State Aid	\$ 57,902,369	\$ 62,649,198	\$ 66,333,502	
8011 - Fair Share	-	-	-	
8311 & 8590 - Categoricals	-	-	-	
EPA (for LCFF Calculation purposes)	13,985,961	13,445,094	13,499,352	
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	31,179,931	31,179,931	31,179,931	
8096 - In-Lieu of Property Taxes	(638,376)	(666,480)	(684,948)	
<i>Property Taxes net of in-lieu</i>	<i>30,541,555</i>	<i>30,513,451</i>	<i>30,494,983</i>	
<b>TOTAL FUNDING</b>	<b>\$ 102,429,884</b>	<b>\$ 106,607,744</b>	<b>\$ 110,327,838</b>	
<b>Total Phase-In Entitlement</b>	<b>\$ 102,429,884</b>	<b>\$ 106,607,744</b>	<b>\$ 110,327,838</b>	
<i>8012 - EPA Receipts (for budget &amp; cashflow)</i>	<i>\$ 13,985,961</i>	<i>\$ 13,445,094</i>	<i>\$ 13,499,352</i>	
Summary of Student Population				
	2017-18	2018-19	2019-20	
<b>Unduplicated Pupil Population</b>				
Agency Unduplicated Pupil Count	7,731.00	7,731.00	7,731.00	
COE Unduplicated Pupil Count	2.00	2.00	2.00	
<b>Total Unduplicated pupil Count</b>	<b>7,733.00</b>	<b>7,733.00</b>	<b>7,733.00</b>	
Rolling %, Supplemental Grant	61.4900%	61.4900%	62.4300%	
Rolling %, Concentration Grant	61.4900%	61.4900%	62.4300%	
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	
Grades TK-3	5,297.44	5,318.91	5,340.38	
Grades 4-6	4,016.10	4,032.38	4,048.65	
Grades 7-8	2,475.99	2,486.03	2,496.06	
Grades 9-12	-	-	-	
<b>Total Adjusted Base Grant ADA</b>	<b>11,789.53</b>	<b>11,837.32</b>	<b>11,885.09</b>	
LCAP Percentage to Increase or Improve Services				
	2017-18	2018-19	2019-20	
Current year estimated supplemental and concentration grant funding in t \$	13,989,167	\$ 14,348,241	\$ 15,368,844	
Current year Percentage to Increase or Improve Services	16.16%	15.88%	16.51%	

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**Beginning Cash Balance**

12/7/2017 17:58			Beginning Balances	July	August	September	October	November	December 15th	December	January	February	March	April	May	June																		
Beginning Cash Balance				\$	8,427,980	\$	4,533,716	\$	12,564,300	\$	13,349,283	\$	11,262,190	\$	7,034,895	\$	11,712,261	\$	16,756,194	\$	10,027,925	\$	5,327,844	\$	4,847,178	\$	2,949,259	\$	3,559,309					
				1st Quarter			2nd Quarter			3rd Quarter			4th Quarter																					
Line	8000-8998 Total Cash Inflows - CY Revenues																																	
1	8000-8099 LCFF Sources																																	
2	8011	LCFF		\$	2,891,686	\$	2,891,686	\$	5,205,035	\$	5,205,035	\$	5,211,213	\$	5,211,213	\$	-	\$	5,211,213	\$	5,215,057	\$	5,215,057	\$	5,215,057	\$	5,215,057	\$	5,215,057					
3	8021-8047	Property Taxes			153,913		473,740		214,001		1,762,240		996,468		9,557,319		-		4,221,702		489,090		-		8,858,920		3,015,932		428,238					
3.1	8012	EPA			-		-		3,545,190		-		-		3,496,490		-		-		-		3,496,490		-		-		3,447,791					
3.5	8047	RDA Residual Balance & CRD			-		-		-		-		-		-		-		184,996		-		-		-		-		184,996					
4	8096	Charter In Lieu Taxes			-		-		-		-		-		-		-		-		-		-		-		-		-					
4.5	8097	Special Education - Prop Tax Transfer			-		-		-		-		-		-		-		151,356		-		-		137,073		-		264,993					
5	Multiple	Other RL Sources			-		-		-		-		-		-		-		-		-		-		-		-		-					
6	8000-8099 Subtotal LCFF Sources				3,045,599		3,365,426		8,964,226		6,967,275		6,207,681		14,768,533		3,496,490		9,769,267		5,704,147		8,711,547		14,211,050		8,230,990		9,541,076					
7																																		
8	8100-8299 Federal Revenues																																	
9	8181&8182	Special Education		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000,000	\$	-					
10	8110	Impact Aid			-		8,671		-		-		-		-		-		-		-		-		-		-		-					
11	8285	9068	Assets - Pass Through		-		-		-		-		6,508		-		-		-		-		-		-		-		19,525					
11.1	8290	3010&25	Title I - Fed Cash Mgmt System		-		-		-		581,259		-		-		704,410		-		-		704,410		-		-		513,207					
11.2	8290	4035	Title II - Fed Cash Mgmt System		-		-		-		38,943		-		-		168,315		-		-		168,315		-		-		168,315					
11.3	8290	4201&03	Title III - Fed Cash Mgmt System		-		1,447		111,039		-		-		-		107,014		-		-		-		-		-		59,223					
12	Multiple	Other Federal			71,228		-		3		-		19,504		16,617		-		28,813		857		48,634		25,631		16,387		64,269					
13	8100-8299 Subtotal Federal Revenues				71,228		10,118		111,042		620,202		26,013		16,617		979,739		28,813		857		921,359		25,631		2,016,387		824,539					
14																																		
15	8300-8599 Other State Revenues																																	
16	8311	6500&10	PA Sp. Ed. (SDUSD, Poway & Infant)		\$	42,487	\$	42,487	\$	76,476	\$	76,476	\$	75,302	\$	75,302	\$	-	\$	75,302	\$	75,302	\$	75,302	\$	75,302	\$	75,302	\$	71,647				
17	Multiple	OTHER	PA Recomputations and Adjustments		-		-		-		-		-		-		-		-		-		-		-		-		-					
	8550	1718	One-time Discretionary		-		-		-		-		-		576,299		-		-		-		-		576,299		576,299		-					
19	8550	Mandate Block Grant			-		-		-		-		356,058		-		-		-		-		-		-		-		-					
23	8560	Lottery			-		-		-		98,464		-		-		-		595,945		-		-		595,945		-		-					
	8590	Educator Effectiveness			-		-		-		-		-		-		-		-		-		-		-		-		-					
26	Multiple	Other State			-		-		12,740		78,430		129,802		-		129,802		129,802		129,802		129,802		129,802		129,802		129,802					
28	8300-8599 Subtotal Other State Revenues				42,487		42,487		89,216		253,370		561,162		75,302		706,101		801,049		205,104		205,104		1,377,348		781,403		201,449					
29																																		
30	8600-8799 Other Local Revenues																																	
31	8782	9025	ROP - Pass Through		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
32	8677	9065	ASES - Pass Through		-		-		0		-		761,200		-		-		-		-		292,769		-		-		-					
33	8792	SPED	PA Special Education - Pass Through		281,364		284,110		508,927		508,927		489,668		489,668		-		489,668		489,668		489,668		489,668		489,668		428,982					
34	Multiple	Other Local			101,613		313,712		61,106		67,000		-		-		-		-		-		-		-		-		-					
35	8600-8799 Subtotal Other Local Revenues				382,977		597,822		570,033		575,927		1,250,868		489,668		-		489,668		489,668		782,438		489,668		489,668		428,982					
36																																		
37	8900-8998	Transfers In & Other Sources			-		100,877		-		(1,554)		-		-		-		-		-		-		-		-		(61,323)					
38																																		
39	8000-8998 Total Cash Inflows - CY Revenues				\$	3,542,292	\$	4,116,730	\$	9,734,516	\$	8,415,219	\$	8,045,724	\$	15,350,120	\$	5,182,330	\$	11,088,797	\$	6,399,777	\$	10,620,448	\$	16,103,698	\$	11,518,448	\$	10,934,723				
40																																		
41	1000-7998 Cash Outflows - CY Expenditures																																	
42	1000-3999 Salaries & Benefits																																	
43	1000-1999	Certificated			\$	4,127,046	\$	4,889,638	\$	4,890,082	\$	4,968,926	\$	4,932,051	\$	4,965,884	\$	-	\$	5,028,638	\$	5,017,125	\$	5,040,337	\$	5,084,727	\$	4,999,140	\$	4,906,314				
44	2000-2999	Classified			1,008,868		1,690,143		1,839,444		1,861,815		1,786,652		1,843,684		-		1,803,860		1,835,041		1,831,124		1,931,338		1,834,603		2,103,115					
45	3000-3999	Benefits			1,057,440		1,481,387		2,267,409		2,556,584		2,921,246		2,877,363		-		2,898,635		2,890,301		2,900,926		2,920,641		2,885,912		3,209,319					
46	1000-3999 Subtotal Salaries & Benefits				6,193,353		8,061,168		8,996,935		9,387,326		9,639,949		9,686,930		-		9,731,133		9,742,467		9,772,386		9,936,706		9,719,656		10,218,748					
47																																		
48	4000-7998 Other Expenditures																																	

12/7/2017 17:58		Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June
59	9111-9199 Other Cash Equivalents	\$ 43,682	\$ (32)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	9200-9299 Receivables (Excl. deferrals listed below)	1,499,180	457,154	846,519	29,704	(28,223)	-	194,026	-	-	-	-	-	-	-
61	9200-9299 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	9200-9299 Receivables - Lottery	1,124,340	-	-	-	1,124,340	-	-	-	-	-	-	-	-	-
65	9300-9319 Temporary Loans / Due From	811,569	-	-	811,569	-	-	-	-	-	-	-	-	-	-
66	9320-9499 Other Assets	184,959	36,889	2,631	7,161	(7,782)	18,258	-	18,258	18,258	18,258	18,258	18,258	18,258	18,258
67															
68	9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 3,663,730	\$ 494,011	\$ 849,150	\$ 848,434	\$ 1,088,335	\$ 18,258	\$ 194,026	\$ 18,258	\$ 18,258	\$ 18,258	\$ 18,258	\$ 18,258	\$ 18,258	\$ 18,258
69															
70	9500-9659 Current Liabilities														
71	9500-9599 Payables	\$ 3,772,474	\$ (2,075,401)	\$ 409	\$ (467,608)	\$ 23,365	\$ (156,655)	\$ -	\$ (156,655)	\$ (156,655)	\$ (156,655)	\$ (156,655)	\$ (156,655)	\$ (156,655)	\$ (156,654)
72	9650-9659 Deferred Revenues	92,981	-	-	(92,981)	-	-	-	-	-	-	-	-	-	-
73															
74	9500-9659 Change in Current Liabilities	\$ 3,865,455	\$ (2,075,401)	\$ 409	\$ (560,589)	\$ 23,365	\$ (156,655)	\$ -	\$ (156,655)	\$ (156,655)	\$ (156,655)	\$ (156,655)	\$ (156,655)	\$ (156,655)	\$ (156,654)
75															
76	Multiple Other Activity														
77	9793 Audit Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	9795 Other Restatements		-	-	-	-	-	-	-	-	-	-	-	-	-
79	7999 Expense Suspense		(456,859)	447,349	40,048	(30,744)	206	-	-	-	-	-	-	-	-
80	8999 Revenue Suspense		647,070	(647,067)	750,879	(750,882)	-	-	-	-	-	-	-	-	-
81	9910 Payroll Suspense		784,863	178,373	(5,440)	5,963	(963,759)	-	-	-	-	-	-	-	-
82	Treasury Reconciling Items		-	-	(1,212)	2,681	(1,469)	-	-	-	-	-	-	-	-
83															
84	Multiple Total Other Activity		\$ 975,074	\$ (21,345)	\$ 784,275	\$ (772,982)	\$ (965,022)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85															
86	Ending Balance WITHOUT Borrowing		\$ 4,281,457	\$ (1,012,959)	\$ 24,283	\$ (2,062,811)	\$ (6,290,105)	\$ (1,612,740)	\$ 3,431,194	\$ 3,365,424	\$ (1,334,656)	\$ (1,815,323)	\$ 2,949,259	\$ 3,559,309	\$ 1,978,611
87															
88	TTF BORROWING LINE HIDDEN	252,259	\$ 252,259	\$ 252,259	\$ 13,577,259	\$ 13,325,000	\$ 13,325,000	\$ 13,325,000	\$ 13,325,000	\$ 13,325,000	\$ 6,662,500	\$ 6,662,500	\$ 6,662,500	\$ 0	\$ 0
89	Multiple Borrowing Activity														
90	9640 TRAN / TTF Principal Amounts		\$ -	\$ 13,325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	8660 TRAN / TTF Premium		-	-	-	-	-	-	-	-	-	-	-	-	-
92	5800 TRAN / TTF Issuance Cost & Interest		-	-	-	-	-	-	-	-	-	-	-	-	(333,125)
93	9135 & 9640 TRAN / TTF Repayment		-	-	-	-	-	-	-	(6,662,500)	-	-	(6,662,500)	-	-
94	9600-9619 Temporary Loans / Due To	252,259	-	-	(252,259)	-	-	-	-	-	-	-	-	-	-
95	9629-9649 Other Liabilities (Excluding TRANs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96															
97	Multiple Total Borrowing Activity	\$ 252,259	\$ -	\$ 13,325,000	\$ (252,259)	\$ -	\$ -	\$ -	\$ -	\$ (6,662,500)	\$ -	\$ -	\$ (6,662,500)	\$ -	\$ (333,125)
98															
99	9110 Ending Cash Balance		\$ 4,533,716	\$ 12,564,300	\$ 13,349,283	\$ 11,262,190	\$ 7,034,895	\$ 11,712,261	\$ 16,756,194	\$ 10,027,925	\$ 5,327,844	\$ 4,847,178	\$ 2,949,259	\$ 3,559,309	\$ 1,645,487

16-17 Ending Cash Balance		4,956,132	1,678,507	7,839,381	4,278,831	2,569,869	1,843,831	12,387,141	12,398,347	8,987,434	8,962,302	8,112,921	7,647,429	8,427,980
15-16 Ending Cash Balance		3,896,933	(1,104,132)	9,982,544	7,329,735	5,814,005	13,853,087	18,220,862	17,188,274	12,403,994	13,051,133	9,851,671	8,929,725	8,431,298
14-15 Ending Cash Balance		4,608,111	8,047,958	8,804,052	5,546,090	3,978,940	3,978,940	11,812,759	9,321,112	6,482,569	7,852,521	6,653,874	3,717,629	4,848,546
13-14 Ending Cash Balance		8,694,902	7,483,991	8,802,994	5,899,575	5,652,388	5,652,388	12,659,114	8,355,284	5,158,534	5,369,478	13,831,066	7,161,195	6,427,050
12-13 Ending Cash Balance		17,160,477	11,836,208	10,408,342	6,112,022	4,431,942	4,431,942	8,941,999	7,501,166	4,385,727	10,309,623	5,739,053	1,989,670	\$ 6,850,431
11-12 Ending Cash Balance		4,356,410	5,735,929	9,296,015	2,385,734	2,105,303	2,105,303	6,684,944	11,420,143	5,900,389	5,900,389	5,900,389	8,023,741	2,628,732
10-11 Ending Cash Balance		4,330,773	5,102,864	2,234,557	407,747	167,476		11,543,188	10,401,262	4,714,295	1,595,564	17,173,298	11,913,374	6,104,032
09-10 Ending Cash Balance		14,802,965	8,829,166	6,050,659	5,386,120	1,118,543		7,743,073	7,270,019	3,732,210	2,115,926	356,386	316,077	960,486
08-09 Ending Cash Balance		12,879,055	11,618,880	10,513,369	9,468,136	7,298,769		13,000,052	10,329,964	9,495,376	4,642,845	7,101,970	4,264,745	2,885,356
07-08 Ending Cash Balance		16,116,880	13,506,947	12,433,332	11,799,082	9,262,756		11,598,629	12,621,030	13,601,986	15,202,714	18,932,759	16,127,103	9,725,162
06-07 Ending Cash Balance		16,204,688	15,725,563	12,599,505	11,997,376	11,519,219		15,504,208	16,348,022	19,665,908	17,908,606	19,811,959	21,062,992	15,554,437
05-06 Ending Cash Balance		13,545,596	13,080,413	10,844,508	10,611,231	9,265,379		13,771,787	17,406,510	22,603,348	19,164,559	22,955,668	21,265,450	13,866,541
04-05 Ending Cash Balance		14,224,604	14,097,606	12,337,388	16,489,907	8,279,174		10,775,457	13,773,634	17,866,422	15,033,180	17,685,294	20,245,111	13,180,845