



# **Second Interim Budget Report**

March 2018

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

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## 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

David Chong	Board President
Jim Long	Board Vice President
Dr. Emma Turner	Board Clerk
Bob Duff	Board Member
Rebekah Basson	Board 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	26 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 Second 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 budget is projected to be positive, qualified, or negative (will, may not, or will not maintain the required 3% reserve 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.

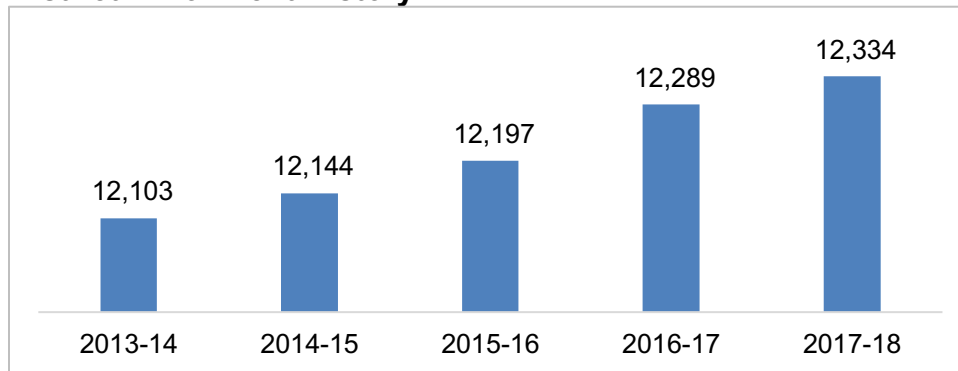
## Enrollment, Attendance, Demographics

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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

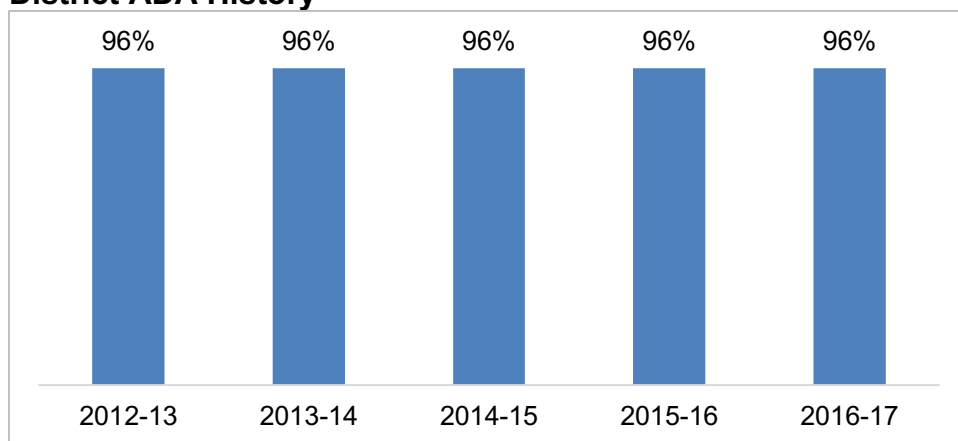


### Average Daily Attendance (ADA) Percentage

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



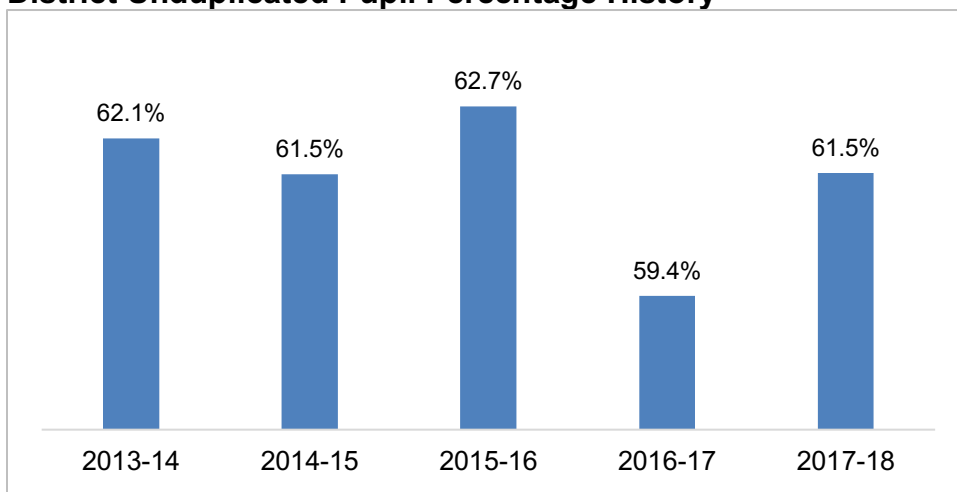
### Unduplicated Pupils

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>	

## 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: March 20, 2018

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 first interim.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
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	102,524,116.00	58,655,562.08	102,524,116.00	0.00	0.0%
2) Federal Revenue		8100-8299	2.00	210,025.70	210,025.70	210,025.70	0.00	0.0%
3) Other State Revenue		8300-8599	1,983,804.02	3,888,364.17	1,692,975.97	3,888,364.17	0.00	0.0%
4) Other Local Revenue		8600-8799	343,606.00	1,398,308.10	831,577.75	1,398,308.10	0.00	0.0%
5) TOTAL, REVENUES			104,410,891.02	108,020,813.97	61,390,141.50	108,020,813.97		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	47,131,443.98	47,314,135.03	26,633,231.98	47,314,135.03	0.00	0.0%
2) Classified Salaries		2000-2999	13,886,209.34	14,341,102.37	7,647,979.90	14,341,102.37	0.00	0.0%
3) Employee Benefits		3000-3999	19,731,027.85	19,781,345.12	10,711,136.10	19,781,345.12	0.00	0.0%
4) Books and Supplies		4000-4999	3,836,348.93	4,021,825.57	2,295,335.99	4,021,825.57	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,127,985.91	5,909,457.87	3,249,080.88	5,909,457.87	0.00	0.0%
6) Capital Outlay		6000-6999	264,980.70	1,508,047.76	93,322.40	1,508,047.76	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	485,385.14	670,058.19	332,181.19	670,058.19	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(408,759.77)	(475,191.16)	(16,522.85)	(475,191.16)	0.00	0.0%
9) TOTAL, EXPENDITURES			90,054,622.08	93,070,780.75	50,945,745.59	93,070,780.75		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,356,268.94	14,950,033.22	10,444,395.91	14,950,033.22		
<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	1,199,323.17	99,323.17	1,199,323.17	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)	(17,256,419.22)	0.00	(17,256,419.22)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,472,434.15)	(16,352,997.18)	99,323.17	(16,352,997.18)		

Description	Resource Codes	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)	(1,402,963.96)	10,543,719.08	(1,402,963.96)		
<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	5,816,093.30		5,816,093.30		
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	1,566,251.30		1,566,251.30		
Reserve for Unanticipated Special Ed I	0000	9780	800,000.00					
5% Board Reserve Policy	0000	9780	726,673.05					
5% Board Reserve Policy	0000	9780		1,566,251.30				
5% Board Reserve Policy	0000	9780				1,566,251.30		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,766,083.00	4,021,233.00		4,021,233.00		
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	57,975,274.00	32,090,656.00	57,975,274.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,093,565.00	13,985,961.00	7,090,380.00	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	101,994.63	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	17,342,501.89	28,783,321.00	0.00	0.0%
Unsecured Roll Taxes		8042	891,622.00	893,162.00	898,967.26	893,162.00	0.00	0.0%
Prior Years' Taxes		8043	(11,447.00)	(7,745.00)	(2,653.80)	(7,745.00)	0.00	0.0%
Supplemental Taxes		8044	1,126,272.00	1,299,433.00	724,661.87	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	384,475.23	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	0.00	24,579.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			102,083,479.00	103,141,166.00	58,655,562.08	103,141,166.00	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	(617,050.00)	0.00	(617,050.00)	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	102,524,116.00	58,655,562.08	102,524,116.00	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	201,351.25	201,351.25	201,351.25	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			2.00	210,025.70	210,025.70	210,025.70	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	932,357.00	2,084,956.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,649,047.40	1,758,990.33	716,201.13	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	1,692,975.97	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	817.01	1,077.01	817.01	0.00	0.0%
Leases and Rentals		8650	0.00	100,000.00	60,445.30	100,000.00	0.00	0.0%
Interest		8660	223,000.00	340,648.25	292,513.25	340,648.25	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	13,294.20	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	688,015.52	464,247.99	688,015.52	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>1,398,308.10</b>	<b>831,577.75</b>	<b>1,398,308.10</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>104,410,891.02</b>	<b>108,020,813.97</b>	<b>61,390,141.50</b>	<b>108,020,813.97</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	41,514,991.79	23,392,315.65	41,514,991.79	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,917,541.14	1,245,542.59	723,321.93	1,245,542.59	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,865,054.57	3,741,380.24	2,154,876.02	3,741,380.24	0.00	0.0%
Other Certificated Salaries		1900	914,939.90	812,220.41	362,718.38	812,220.41	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			47,131,443.98	47,314,135.03	26,633,231.98	47,314,135.03	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	213,372.90	350,290.16	161,183.26	350,290.16	0.00	0.0%
Classified Support Salaries		2200	5,051,519.98	5,241,428.38	2,826,362.89	5,241,428.38	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,026,888.36	1,277,373.45	741,771.84	1,277,373.45	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,199,255.74	6,040,924.55	3,280,965.32	6,040,924.55	0.00	0.0%
Other Classified Salaries		2900	1,395,172.36	1,431,085.83	637,696.59	1,431,085.83	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,886,209.34	14,341,102.37	7,647,979.90	14,341,102.37	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,758,330.78	6,668,115.33	3,768,193.77	6,668,115.33	0.00	0.0%
PERS		3201-3202	2,007,285.93	2,003,544.36	1,076,817.37	2,003,544.36	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,636,208.05	1,772,438.11	963,200.95	1,772,438.11	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,580,590.06	6,528,794.98	3,206,992.96	6,528,794.98	0.00	0.0%
Unemployment Insurance		3501-3502	30,767.05	30,706.43	17,306.83	30,706.43	0.00	0.0%
Workers' Compensation		3601-3602	1,082,762.95	1,086,367.19	613,400.92	1,086,367.19	0.00	0.0%
OPEB, Allocated		3701-3702	1,112,036.95	1,152,736.08	800,580.62	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	538,642.64	264,642.68	538,642.64	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,731,027.85	19,781,345.12	10,711,136.10	19,781,345.12	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	637,782.58	646,753.51	640,715.69	646,753.51	0.00	0.0%
Books and Other Reference Materials		4200	0.00	8,078.49	4,965.49	8,078.49	0.00	0.0%
Materials and Supplies		4300	2,576,886.35	2,873,743.53	1,322,388.91	2,873,743.53	0.00	0.0%
Noncapitalized Equipment		4400	621,680.00	493,250.04	327,265.90	493,250.04	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	4,021,825.57	2,295,335.99	4,021,825.57	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	151,237.93	64,089.06	151,237.93	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	547,662.92	638,391.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,948,447.47	3,019,010.07	1,610,972.29	3,019,010.07	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	368,050.00	711,181.50	441,459.98	711,181.50	0.00	0.0%
Transfers of Direct Costs		5710	(150,615.00)	(206,892.00)	(120,234.90)	(206,892.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(533,787.88)	(515,435.78)	(42,062.61)	(515,435.78)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	918,550.00	1,364,263.31	514,449.90	1,364,263.31	0.00	0.0%
Communications		5900	707,326.32	711,672.12	202,521.42	711,672.12	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,127,985.91	5,909,457.87	3,249,080.88	5,909,457.87	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	1,459,513.62	82,788.26	1,459,513.62	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	1,508,047.76	93,322.40	1,508,047.76	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	1,337.00	0.00	1,337.00	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	215,392.20	5,904.19	215,392.20	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	670,058.19	332,181.19	670,058.19	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(173,095.71)	(229,314.40)	(16,522.85)	(229,314.40)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(235,664.06)	(245,876.76)	0.00	(245,876.76)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(408,759.77)	(475,191.16)	(16,522.85)	(475,191.16)	0.00	0.0%
TOTAL, EXPENDITURES			90,054,622.08	93,070,780.75	50,945,745.59	93,070,780.75	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%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	1,199,323.17	99,323.17	1,199,323.17	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	1,199,323.17	99,323.17	1,199,323.17	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)	(17,256,419.22)	0.00	(17,256,419.22)	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)	(17,256,419.22)	0.00	(17,256,419.22)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(15,472,434.15)	(16,352,997.18)	99,323.17	(16,352,997.18)	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	187,695.00	553,422.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,899,591.00	7,005,650.58	1,401,898.87	7,005,650.58	0.00	0.0%
3) Other State Revenue		8300-8599	6,940,239.49	7,799,683.27	1,446,008.64	7,799,683.27	0.00	0.0%
4) Other Local Revenue		8600-8799	6,543,283.97	6,684,766.89	3,132,417.03	6,684,766.89	0.00	0.0%
5) TOTAL, REVENUES			19,936,536.46	22,043,522.74	6,168,019.54	22,043,522.74		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,890,073.73	12,363,744.82	6,937,759.63	12,363,744.82	0.00	0.0%
2) Classified Salaries		2000-2999	7,049,671.81	7,637,770.44	4,307,536.65	7,637,770.44	0.00	0.0%
3) Employee Benefits		3000-3999	11,298,166.67	12,899,236.50	3,978,149.32	12,899,236.50	0.00	0.0%
4) Books and Supplies		4000-4999	2,226,643.21	2,464,125.21	1,043,402.69	2,464,125.21	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,829,381.28	2,752,746.09	1,273,305.34	2,752,746.09	0.00	0.0%
6) Capital Outlay		6000-6999	1,561,092.20	2,170,391.25	230,108.56	2,170,391.25	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	119,444.86	119,078.67	33,598.58	119,078.67	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	173,095.71	229,314.40	16,522.85	229,314.40	0.00	0.0%
9) TOTAL, EXPENDITURES			35,147,569.47	40,636,407.38	17,820,383.62	40,636,407.38		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,211,033.01)	(18,592,884.64)	(11,652,364.08)	(18,592,884.64)		
<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	17,256,419.22	0.00	17,256,419.22	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,211,033.02	17,256,419.22	0.00	17,256,419.22		

Description	Resource Codes	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)	(11,652,364.08)	(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	187,695.00	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>			<b>553,422.00</b>	<b>553,422.00</b>	<b>187,695.00</b>	<b>553,422.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	2,842,408.76	997,770.76	2,842,408.76	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	673,060.34	204,359.34	673,060.34	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	435,661.94	113,449.94	435,661.94	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	190,945.00	83,202.29	190,945.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,899,591.00</b>	<b>7,005,650.58</b>	<b>1,401,898.87</b>	<b>7,005,650.58</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	467,354.00	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	60,914.64	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	679,380.00	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	5,658,829.18	238,360.00	5,658,829.18	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,940,239.49</b>	<b>7,799,683.27</b>	<b>1,446,008.64</b>	<b>7,799,683.27</b>	<b>0.00</b>	<b>0.0%</b>

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<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	22,308.02	22,308.02	22,308.02	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	1,159,498.87	0.01	1,159,498.87	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	3,110,109.00	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	6,684,766.89	3,132,417.03	6,684,766.89	0.00	0.0%
<b>TOTAL, REVENUES</b>			19,936,536.46	22,043,522.74	6,168,019.54	22,043,522.74	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	7,503,754.13	4,219,735.93	7,503,754.13	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,499,210.35	3,975,922.18	2,204,653.15	3,975,922.18	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	517,599.40	568,312.22	329,179.41	568,312.22	0.00	0.0%
Other Certificated Salaries		1900	406,731.20	315,756.29	184,191.14	315,756.29	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,890,073.73	12,363,744.82	6,937,759.63	12,363,744.82	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,824,125.96	4,460,634.49	2,444,733.36	4,460,634.49	0.00	0.0%
Classified Support Salaries		2200	2,233,062.12	1,895,564.94	1,080,359.12	1,895,564.94	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	309,233.75	295,071.00	179,914.97	295,071.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	224,185.51	223,169.14	126,971.54	223,169.14	0.00	0.0%
Other Classified Salaries		2900	459,064.47	763,330.87	475,557.66	763,330.87	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,049,671.81	7,637,770.44	4,307,536.65	7,637,770.44	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,845,793.78	7,080,962.05	985,132.01	7,080,962.05	0.00	0.0%
PERS		3201-3202	1,123,980.26	1,104,688.29	613,090.38	1,104,688.29	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	713,320.43	757,557.96	432,750.34	757,557.96	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,845,073.87	3,072,059.45	1,490,058.41	3,072,059.45	0.00	0.0%
Unemployment Insurance		3501-3502	9,174.44	9,930.18	5,756.13	9,930.18	0.00	0.0%
Workers' Compensation		3601-3602	318,097.11	358,896.98	203,733.98	358,896.98	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	506,051.69	247,628.07	506,051.69	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,298,166.67	12,899,236.50	3,978,149.32	12,899,236.50	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	505,176.31	729,691.82	729,691.82	729,691.82	0.00	0.0%
Books and Other Reference Materials		4200	0.00	896.62	536.56	896.62	0.00	0.0%
Materials and Supplies		4300	1,699,466.90	1,691,852.45	289,700.44	1,691,852.45	0.00	0.0%
Noncapitalized Equipment		4400	22,000.00	41,684.32	23,473.87	41,684.32	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	2,464,125.21	1,043,402.69	2,464,125.21	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	197,439.21	134,333.97	197,439.21	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	211,907.50	168,817.74	211,907.50	0.00	0.0%
Transfers of Direct Costs		5710	150,615.00	206,892.00	120,234.90	206,892.00	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	2,148,813.56	841,925.64	2,148,813.56	0.00	0.0%
Communications		5900	12,550.00	42,693.82	7,993.09	42,693.82	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,829,381.28	2,752,746.09	1,273,305.34	2,752,746.09	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	445,000.00	77,367.83	445,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	709,965.00	1,537,000.90	14,736.00	1,537,000.90	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	138,004.73	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	2,170,391.25	230,108.56	2,170,391.25	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	115,358.10	33,598.58	115,358.10	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,444.86	119,078.67	33,598.58	119,078.67	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	173,095.71	229,314.40	16,522.85	229,314.40	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	229,314.40	16,522.85	229,314.40	0.00	0.0%
TOTAL, EXPENDITURES			35,147,569.47	40,636,407.38	17,820,383.62	40,636,407.38	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		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
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	17,256,419.22	0.00	17,256,419.22	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	17,256,419.22	0.00	17,256,419.22	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			15,211,033.02	17,256,419.22	0.00	17,256,419.22	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	102,636,901.00	103,077,538.00	58,843,257.08	103,077,538.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,899,593.00	7,215,676.28	1,611,924.57	7,215,676.28	0.00	0.0%
3) Other State Revenue		8300-8599	8,924,043.51	11,688,047.44	3,138,984.61	11,688,047.44	0.00	0.0%
4) Other Local Revenue		8600-8799	6,886,889.97	8,083,074.99	3,963,994.78	8,083,074.99	0.00	0.0%
5) TOTAL, REVENUES			124,347,427.48	130,064,336.71	67,558,161.04	130,064,336.71		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	58,021,517.71	59,677,879.85	33,570,991.61	59,677,879.85	0.00	0.0%
2) Classified Salaries		2000-2999	20,935,881.15	21,978,872.81	11,955,516.55	21,978,872.81	0.00	0.0%
3) Employee Benefits		3000-3999	31,029,194.52	32,680,581.62	14,689,285.42	32,680,581.62	0.00	0.0%
4) Books and Supplies		4000-4999	6,062,992.14	6,485,950.78	3,338,738.68	6,485,950.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,957,367.19	8,662,203.96	4,522,386.22	8,662,203.96	0.00	0.0%
6) Capital Outlay		6000-6999	1,826,072.90	3,678,439.01	323,430.96	3,678,439.01	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	604,830.00	789,136.86	365,779.77	789,136.86	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(235,664.06)	(245,876.76)	0.00	(245,876.76)	0.00	0.0%
9) TOTAL, EXPENDITURES			125,202,191.55	133,707,188.13	68,766,129.21	133,707,188.13		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(854,764.07)	(3,642,851.42)	(1,207,968.17)	(3,642,851.42)		
<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	1,199,323.17	99,323.17	1,199,323.17	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)	903,422.04	99,323.17	903,422.04		

Description	Resource Codes	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)	(2,739,429.38)	(1,108,645.00)	(2,739,429.38)		
<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	5,816,093.29		5,816,093.29		
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	1,566,251.30		1,566,251.30		
Reserve for Unanticipated Special Ed I	0000	9780	800,000.00					
5% Board Reserve Policy	0000	9780	726,673.05					
5% Board Reserve Policy	0000	9780		1,566,251.30				
5% Board Reserve Policy	0000	9780				1,566,251.30		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,766,083.00	4,021,233.00		4,021,233.00		
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	57,975,274.00	32,090,656.00	57,975,274.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	14,093,565.00	13,985,961.00	7,090,380.00	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	101,994.63	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	17,342,501.89	28,783,321.00	0.00	0.0%
Unsecured Roll Taxes		8042	891,622.00	893,162.00	898,967.26	893,162.00	0.00	0.0%
Prior Years' Taxes		8043	(11,447.00)	(7,745.00)	(2,653.80)	(7,745.00)	0.00	0.0%
Supplemental Taxes		8044	1,126,272.00	1,299,433.00	724,661.87	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	384,475.23	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	0.00	24,579.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			102,083,479.00	103,141,166.00	58,655,562.08	103,141,166.00	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	(617,050.00)	0.00	(617,050.00)	0.00	0.0%
Property Taxes Transfers		8097	553,422.00	553,422.00	187,695.00	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	103,077,538.00	58,843,257.08	103,077,538.00	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	2,842,408.76	997,770.76	2,842,408.76	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	673,060.34	204,359.34	673,060.34	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	435,661.94	113,449.94	435,661.94	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	392,296.25	284,553.54	392,296.25	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,899,593.00</b>	<b>7,215,676.28</b>	<b>1,611,924.57</b>	<b>7,215,676.28</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	467,354.00	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	932,357.00	2,084,956.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,131,982.71	2,383,780.42	777,115.77	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	679,380.00	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	5,703,247.02	282,777.84	5,703,247.02	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,924,043.51</b>	<b>11,688,047.44</b>	<b>3,138,984.61</b>	<b>11,688,047.44</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	22,308.02	22,308.02	22,308.02	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	817.01	1,077.01	817.01	0.00	0.0%
Leases and Rentals		8650	0.00	100,000.00	60,445.30	100,000.00	0.00	0.0%
Interest		8660	223,000.00	340,648.25	292,513.25	340,648.25	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	1,407,971.19	0.01	1,407,971.19	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	13,294.20	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	750,215.52	464,247.99	750,215.52	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	3,110,109.00	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>8,083,074.99</b>	<b>3,963,994.78</b>	<b>8,083,074.99</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>124,347,427.48</b>	<b>130,064,336.71</b>	<b>67,558,161.04</b>	<b>130,064,336.71</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	49,018,745.92	27,612,051.58	49,018,745.92	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,416,751.49	5,221,464.77	2,927,975.08	5,221,464.77	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,382,653.97	4,309,692.46	2,484,055.43	4,309,692.46	0.00	0.0%
Other Certificated Salaries		1900	1,321,671.10	1,127,976.70	546,909.52	1,127,976.70	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			58,021,517.71	59,677,879.85	33,570,991.61	59,677,879.85	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,037,498.86	4,810,924.65	2,605,916.62	4,810,924.65	0.00	0.0%
Classified Support Salaries		2200	7,284,582.10	7,136,993.32	3,906,722.01	7,136,993.32	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,336,122.11	1,572,444.45	921,686.81	1,572,444.45	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,423,441.25	6,264,093.69	3,407,936.86	6,264,093.69	0.00	0.0%
Other Classified Salaries		2900	1,854,236.83	2,194,416.70	1,113,254.25	2,194,416.70	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,935,881.15	21,978,872.81	11,955,516.55	21,978,872.81	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,604,124.56	13,749,077.38	4,753,325.78	13,749,077.38	0.00	0.0%
PERS		3201-3202	3,131,266.19	3,108,232.65	1,689,907.75	3,108,232.65	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,349,528.48	2,529,996.07	1,395,951.29	2,529,996.07	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,425,663.93	9,600,854.43	4,697,051.37	9,600,854.43	0.00	0.0%
Unemployment Insurance		3501-3502	39,941.49	40,636.61	23,062.96	40,636.61	0.00	0.0%
Workers' Compensation		3601-3602	1,400,860.06	1,445,264.17	817,134.90	1,445,264.17	0.00	0.0%
OPEB, Allocated		3701-3702	1,121,126.85	1,161,825.98	800,580.62	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	1,044,694.33	512,270.75	1,044,694.33	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,029,194.52	32,680,581.62	14,689,285.42	32,680,581.62	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,142,958.89	1,376,445.33	1,370,407.51	1,376,445.33	0.00	0.0%
Books and Other Reference Materials		4200	0.00	8,975.11	5,502.05	8,975.11	0.00	0.0%
Materials and Supplies		4300	4,276,353.25	4,565,595.98	1,612,089.35	4,565,595.98	0.00	0.0%
Noncapitalized Equipment		4400	643,680.00	534,934.36	350,739.77	534,934.36	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	6,485,950.78	3,338,738.68	6,485,950.78	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	348,677.14	198,423.03	348,677.14	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	547,662.92	638,391.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,948,447.47	3,019,010.07	1,610,972.29	3,019,010.07	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	370,050.00	923,089.00	610,277.72	923,089.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(588,787.88)	(570,435.78)	(42,062.61)	(570,435.78)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,610,666.28	3,513,076.87	1,356,375.54	3,513,076.87	0.00	0.0%
Communications		5900	719,876.32	754,365.94	210,514.51	754,365.94	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,957,367.19	8,662,203.96	4,522,386.22	8,662,203.96	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	493,534.14	87,901.97	493,534.14	0.00	0.0%
Buildings and Improvements of Buildings		6200	709,965.00	1,537,000.90	14,736.00	1,537,000.90	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	1,647,903.97	220,792.99	1,647,903.97	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	3,678,439.01	323,430.96	3,678,439.01	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	1,337.00	0.00	1,337.00	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	219,112.77	5,904.19	219,112.77	0.00	0.0%
Other Debt Service - Principal		7439	585,380.55	568,687.09	359,875.58	568,687.09	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			604,830.00	789,136.86	365,779.77	789,136.86	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)	(245,876.76)	0.00	(245,876.76)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(235,664.06)	(245,876.76)	0.00	(245,876.76)	0.00	0.0%
TOTAL, EXPENDITURES			125,202,191.55	133,707,188.13	68,766,129.21	133,707,188.13	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	1,199,323.17	99,323.17	1,199,323.17	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	1,199,323.17	99,323.17	1,199,323.17	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)	903,422.04	99,323.17	903,422.04	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	102,524,116.00	6.24%	108,922,652.00	3.42%	112,648,886.00
2. Federal Revenues	8100-8299	210,025.70	-4.13%	201,354.00	0.00%	201,354.00
3. Other State Revenues	8300-8599	3,888,364.17	44.49%	5,618,347.00	-61.73%	2,149,994.00
4. Other Local Revenues	8600-8799	1,398,308.10	0.28%	1,402,184.00	0.27%	1,405,960.00
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	1,199,323.17	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,256,419.22)	4.05%	(17,955,028.00)	8.91%	(19,555,047.00)
6. Total (Sum lines A1 thru A5c)		92,001,717.92	6.77%	98,227,509.00	-1.36%	96,889,147.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				47,314,135.03		46,795,940.00
b. Step & Column Adjustment				662,397.89		655,143.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,180,592.92)		(890,975.16)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,314,135.03	-1.10%	46,795,940.00	-0.50%	46,560,108.00
2. Classified Salaries						
a. Base Salaries				14,341,102.37		14,878,237.00
b. Step & Column Adjustment				143,411.02		148,782.37
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				393,723.61		422,333.63
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,341,102.37	3.75%	14,878,237.00	3.84%	15,449,353.00
3. Employee Benefits	3000-3999	19,781,345.12	7.64%	21,291,987.00	8.19%	23,035,864.00
4. Books and Supplies	4000-4999	4,021,825.57	3.42%	4,159,183.00	3.45%	4,302,474.00
5. Services and Other Operating Expenditures	5000-5999	5,909,457.87	-9.50%	5,348,047.00	3.45%	5,532,587.00
6. Capital Outlay	6000-6999	1,508,047.76	3.22%	1,556,607.00	3.04%	1,603,928.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	670,058.19	-48.69%	343,824.00	-24.85%	258,386.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(475,191.16)	3.22%	(490,492.00)	3.04%	(505,403.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	333,901.13	231.75%	1,107,727.00	0.00%	1,107,727.00
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)		93,404,681.88	1.70%	94,991,060.00	2.48%	97,345,024.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,402,963.96)		3,236,449.00		(455,877.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,219,057.26		5,816,093.30		9,052,542.30
2. Ending Fund Balance (Sum lines C and D1)		5,816,093.30		9,052,542.30		8,596,665.30
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	1,566,251.30		4,188,988.00		2,771,704.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,021,233.00		4,033,482.00		4,157,556.00
2. Unassigned/Unappropriated	9790	0.00		601,463.30		1,438,796.30
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,816,093.30		9,052,542.30		8,596,665.30

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,021,233.00		4,033,482.00		4,157,556.00
c. Unassigned/Unappropriated	9790	0.00		601,463.30		1,438,796.30
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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 (Sum lines E1a thru E2c)		6,109,286.45		6,763,660.30		7,800,229.30
<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.						
The district is anticipating the 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	7,005,650.58	-11.39%	6,207,666.00	0.00%	6,207,666.00
3. Other State Revenues	8300-8599	7,799,683.27	1.55%	7,920,880.00	2.30%	8,102,722.00
4. Other Local Revenues	8600-8799	6,684,766.89	2.04%	6,821,330.00	0.00%	6,821,330.00
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	17,256,419.22	4.05%	17,955,028.00	8.91%	19,555,047.00
6. Total (Sum lines A1 thru A5c)		39,299,941.96	0.40%	39,458,326.00	4.52%	41,240,187.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,363,744.82		12,246,798.00
b. Step & Column Adjustment				173,092.43		171,033.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(290,039.25)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,363,744.82	-0.95%	12,246,798.00	1.40%	12,417,831.00
2. Classified Salaries						
a. Base Salaries				7,637,770.44		7,706,515.00
b. Step & Column Adjustment				68,744.56		69,432.00
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	7,637,770.44	0.90%	7,706,515.00	0.90%	7,775,947.00
3. Employee Benefits	3000-3999	12,899,236.50	8.27%	13,966,648.00	9.84%	15,341,395.00
4. Books and Supplies	4000-4999	2,464,125.21	-34.70%	1,609,161.00	3.45%	1,664,600.00
5. Services and Other Operating Expenditures	5000-5999	2,752,746.09	3.00%	2,835,369.00	2.88%	2,916,946.00
6. Capital Outlay	6000-6999	2,170,391.25	-65.99%	738,060.00	3.04%	760,497.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,078.67	0.00%	119,079.00	0.00%	119,079.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	229,314.40	3.22%	236,695.99	3.04%	243,892.00
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)		40,636,407.38	-2.90%	39,458,325.99	4.52%	41,240,187.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,336,465.42)		0.01		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,336,465.41		(0.01)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(0.01)		0.00		0.00
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)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		(0.01)		0.00		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)
<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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<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.						
The district is reducing certificated salaries by approx 3 FTE for FY 1819 due to the end of the Educator Effectiveness Grant at June 30, 2018.						

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	103,077,538.00	6.21%	109,476,074.00	3.40%	113,202,308.00
2. Federal Revenues	8100-8299	7,215,676.28	-11.18%	6,409,020.00	0.00%	6,409,020.00
3. Other State Revenues	8300-8599	11,688,047.44	15.84%	13,539,227.00	-24.27%	10,252,716.00
4. Other Local Revenues	8600-8799	8,083,074.99	1.74%	8,223,514.00	0.05%	8,227,290.00
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	1,199,323.17	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		131,301,659.88	4.86%	137,685,835.00	0.32%	138,129,334.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				59,677,879.85		59,042,738.00
b. Step & Column Adjustment				835,490.32		826,176.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,470,632.17)		(890,975.16)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,677,879.85	-1.06%	59,042,738.00	-0.11%	58,977,939.00
2. Classified Salaries						
a. Base Salaries				21,978,872.81		22,584,752.00
b. Step & Column Adjustment				212,155.58		218,214.37
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				393,723.61		422,333.63
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,978,872.81	2.76%	22,584,752.00	2.84%	23,225,300.00
3. Employee Benefits	3000-3999	32,680,581.62	7.89%	35,258,635.00	8.84%	38,377,259.00
4. Books and Supplies	4000-4999	6,485,950.78	-11.06%	5,768,344.00	3.45%	5,967,074.00
5. Services and Other Operating Expenditures	5000-5999	8,662,203.96	-5.53%	8,183,416.00	3.25%	8,449,533.00
6. Capital Outlay	6000-6999	3,678,439.01	-37.62%	2,294,667.00	3.04%	2,364,425.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	789,136.86	-41.34%	462,903.00	-18.46%	377,465.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(245,876.76)	3.22%	(253,796.01)	3.04%	(261,511.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	333,901.13	231.75%	1,107,727.00	0.00%	1,107,727.00
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)		134,041,089.26	0.30%	134,449,385.99	3.08%	138,585,211.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,739,429.38)		3,236,449.01		(455,877.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,555,522.67		5,816,093.29		9,052,542.30
2. Ending Fund Balance (Sum lines C and D1)		5,816,093.29		9,052,542.30		8,596,665.30
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	1,566,251.30		4,188,988.00		2,771,704.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,021,233.00		4,033,482.00		4,157,556.00
2. Unassigned/Unappropriated	9790	(0.01)		601,463.30		1,438,796.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,816,093.29		9,052,542.30		8,596,665.30

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,021,233.00		4,033,482.00		4,157,556.00
c. Unassigned/Unappropriated	9790	0.00		601,463.30		1,438,796.30
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.01)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		6,109,286.44		6,763,660.30		7,800,229.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.56%		5.03%		5.63%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		11,787.20		11,837.32		11,885.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		134,041,089.26		134,449,385.99		138,585,211.00
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)		134,041,089.26		134,449,385.99		138,585,211.00
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)		4,021,232.68		4,033,481.58		4,157,556.33
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)		4,021,232.68		4,033,481.58		4,157,556.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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>						

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	11,787.20	11,787.20		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>11,787.20</b>	<b>11,787.20</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	11,834.98	11,837.32		
Charter School				
<b>Total ADA</b>	<b>11,834.98</b>	<b>11,837.32</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	11,882.74	11,885.09		
Charter School				
<b>Total ADA</b>	<b>11,882.74</b>	<b>11,885.09</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	12,336	12,324		
Charter School				
<b>Total Enrollment</b>	<b>12,336</b>	<b>12,324</b>	<b>-0.1%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	12,386	12,384		
Charter School				
<b>Total Enrollment</b>	<b>12,386</b>	<b>12,384</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	12,436	12,434		
Charter School				
<b>Total Enrollment</b>	<b>12,436</b>	<b>12,434</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	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	12,324		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,787</b>	<b>12,324</b>	<b>95.6%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	11,837	12,384		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,837</b>	<b>12,384</b>	<b>95.6%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	11,885	12,434		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,885</b>	<b>12,434</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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	102,429,885.00	103,141,166.00	0.7%	Met
1st Subsequent Year (2018-19)	106,607,744.00	109,572,649.00	2.8%	Not Met
2nd Subsequent Year (2019-20)	110,327,838.00	113,331,493.00	2.7%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent 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 LCFF revenue.

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

Governors January 2018 Proposal fully funds LCFF in fy 18-19. At 1st interim full funding was not happening until fy 20-21.

**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)	81,436,582.52	93,070,780.75	87.5%	Met
1st Subsequent Year (2018-19)	82,966,164.00	93,883,333.00	88.4%	Met
2nd Subsequent Year (2019-20)	85,045,325.00	96,237,297.00	88.4%	Met

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

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

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

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

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	7,130,533.38	7,215,676.28	1.2%	No
1st Subsequent Year (2018-19)	6,323,877.00	6,409,020.00	1.3%	No
2nd Subsequent Year (2019-20)	6,323,877.00	6,409,020.00	1.3%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	12,063,947.44	11,688,047.44	-3.1%	No
1st Subsequent Year (2018-19)	10,387,655.00	13,539,227.00	30.3%	Yes
2nd Subsequent Year (2019-20)	10,581,540.00	10,252,716.00	-3.1%	No

Explanation:  
(required if Yes)

Governors January of 2018 budget proposal for FY 18-19 provides one time funding of \$295 per est FY 17-18 P2 ADA of 11,789.53 or \$3,477,911

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	7,742,865.25	8,083,074.99	4.4%	No
1st Subsequent Year (2018-19)	7,863,873.00	8,223,514.00	4.6%	No
2nd Subsequent Year (2019-20)	7,867,630.00	8,227,290.00	4.6%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	6,578,571.02	6,485,950.78	-1.4%	No
1st Subsequent Year (2018-19)	5,889,771.00	5,768,344.00	-2.1%	No
2nd Subsequent Year (2019-20)	6,091,507.00	5,967,074.00	-2.0%	No

Explanation:  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	8,047,931.15	8,662,203.96	7.6%	Yes
1st Subsequent Year (2018-19)	7,563,406.00	8,183,416.00	8.2%	Yes
2nd Subsequent Year (2019-20)	7,809,578.00	8,449,533.00	8.2%	Yes

Explanation:  
(required if Yes)

The increase in FY 1718 is due to unanticipated contracted services for Special Education such as Non Public Agency Contracts, Non Public School Contracts, & other services related to Special Education. Increase to actual cost of 1718 TRANS expense. These increases are maintained in the out years as they are likely on-going.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	26,937,346.07	26,986,798.71	0.2%	Met
1st Subsequent Year (2018-19)	24,575,405.00	28,171,761.00	14.6%	Not Met
2nd Subsequent Year (2019-20)	24,773,047.00	24,889,026.00	0.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	14,626,502.17	15,148,154.74	3.6%	Met
1st Subsequent Year (2018-19)	13,453,177.00	13,951,760.00	3.7%	Met
2nd Subsequent Year (2019-20)	13,901,085.00	14,416,607.00	3.7%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

Governors January of 2018 budget proposal for FY 18-19 provides one time funding of \$295 per est FY 17-18 P2 ADA of 11,789.53 or \$3,477,911

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

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%	5.0%	5.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	1.7%	1.9%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(1,402,963.96)	93,404,681.88	1.5%	Met
1st Subsequent Year (2018-19)	3,236,449.00	94,991,060.00	N/A	Met
2nd Subsequent Year (2019-20)	(455,877.00)	97,345,024.00	0.5%	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)	5,816,093.29	Met
1st Subsequent Year (2018-19)	9,052,542.30	Met
2nd Subsequent Year (2019-20)	8,596,665.30	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)	7,559,580.00	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

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	134,041,089.26	134,449,385.99	138,585,211.00
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)	134,041,089.26	134,449,385.99	138,585,211.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,021,232.68	4,033,481.58	4,157,556.33
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>4,021,232.68</b>	<b>4,033,481.58</b>	<b>4,157,556.33</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)	4,021,233.00	4,033,482.00	4,157,556.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	601,463.30	1,438,796.30
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)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	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	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	6,109,286.44	6,763,660.30	7,800,229.30
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.56%	5.03%	5.63%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,021,232.68</b>	<b>4,033,481.58</b>	<b>4,157,556.33</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 first interim projections that may impact the budget?

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

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

Short term interfund borrowing has been necessary to cover cash shortages for Child Nutrition F13 and the Child Development F12 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 first interim projections.

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(16,913,579.50)	(17,256,419.22)	2.0%	342,839.72	Met
1st Subsequent Year (2018-19)	(17,615,053.00)	(17,955,028.00)	1.9%	339,975.00	Met
2nd Subsequent Year (2019-20)	(19,228,542.00)	(19,555,047.00)	1.7%	326,505.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	38,000.00	38,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	38,000.00	38,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	38,000.00	38,000.00	0.0%	0.00	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)	1,107,730.00	1,107,727.00	0.0%	(3.00)	Met
2nd Subsequent Year (2019-20)	1,107,730.00	1,107,727.00	0.0%	(3.00)	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

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

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

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

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

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

--

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

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


## S6. Long-term Commitments

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	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 Bank of America Proposition 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. In FY 1718 only 1 payment will be made and in 1819 and throughout the duration of the loan, 2 payments per year will be made in September and March.

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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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
30,562,190.00	30,562,190.00
30,562,190.00	30,562,190.00
Actuarial	Actuarial
July 1 2017	Jul 01, 2017

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
2,836,010.00	2,836,010.00
2,873,481.00	2,873,481.00
2,873,481.00	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)

1,221,205.44	1,220,798.28
1,282,265.71	1,281,838.19
1,346,378.99	1,345,930.10

- 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)

1,221,205.44	1,220,798.28
1,282,265.71	1,281,838.19
1,346,378.99	1,345,930.10

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

159	159
159	159
159	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)	2,082,275.00	2,083,655.00
1st Subsequent Year (2018-19)	2,090,754.00	2,077,872.00
2nd Subsequent Year (2019-20)	2,104,985.00	2,092,313.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)	2,082,275.00	2,083,655.00
1st Subsequent Year (2018-19)	2,090,754.00	2,077,872.00
2nd Subsequent Year (2019-20)	2,104,985.00	2,092,313.00

4. Comments:



## S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	634.0	611.9	611.9	611.9

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

611,054

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
5,394,730	5,664,467	5,947,690
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

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

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

If Yes, explain the nature of the new costs:

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

- 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
	793,716	784,867
1.4%	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 first interim projections 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 first interim projections?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	453.0	506.9	506.9	506.9

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

259,778

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
4,544,583	4,771,812	5,010,403
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

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

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

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

- 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
	201,548	207,304
1.0%	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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


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

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

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

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

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	61.0	59.0	59.0	59.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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
444,017	466,218	489,529
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

**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
	52,382	52,220
1.0%	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 Second Interim Criteria and Standards Review

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